

South Australian Payroll Tax Rebate for Renewable Energy Projects

Employer Name

ABN

Taxpayer Number Your Taxpayer Number will be between 3 and 8 digits.

Are you a member of a payroll tax group? Yes No If you tick "Yes", please refer to attached Guidance Notes. Conditions of the Rebate, Point 1.

Financial year for which rebate sought 1 July 20 to 30 June 20

Renewable energy used Solar Wind

Name of renewable energy project

Date construction phase commenced Must be on or after 1 July 2010

Name plate rating of project MW The name plate rating or combined name plate rating at a single connection point must be 30MW or greater.

Registration as Generator evidence attached Yes Evidence of registration as a generator in the National Electricity Market from the Australian Energy Market Operator must be included with your application.

The completed form must be lodged within 6 months of the rebate period.

Calculation information

Formula: $R = \frac{W}{T} \times P$

example $\frac{\$1050000}{\$1500000} \times \$44550 = \text{Rebate of } \31185.00

Where:

- R = The amount of the Rebate
- W = Eligible South Australian (Group) wages for the period of the application
- T = Total South Australian (Group) wages for the period of the application
- P = South Australian payroll tax paid (by the group) for period of application.

Rebate Calculation

Please complete the following:

(W) Eligible South Australian (group) wages :XX
(please complete details of wages on following page)

Divide by (T) Total South Australian (group) wages :XX

Result – rounded to two decimal places XX:

Multiply by (P) Payroll Tax paid or payable (by the group) :

Equals (R) Rebate :

Declaration

I, of
name in block letters address of declarant

hereby declare that the information provided on this Application is true and correct.

Signature Date 2 0
D D M M Y Y

Personal signature of *director / secretary / public officer or authorised person (*delete as appropriate)

Contact Telephone No Facsimile No

Email

South Australian Payroll Tax Rebate for Renewable Energy Projects

WHAT IS THE SCHEME?

The rebate:

- is equal to 100% of the total payroll tax paid in South Australia that is attributable to the labour associated with direct, on-site construction of new, large scale wind and solar energy projects;
- will apply to large scale wind and solar projects in the initial operation of the scheme;
- is capped at \$5 million per project for solar and \$1 million per project for wind; and
- has a fixed life of four years from 1 July 2010 to 30 June 2014. After its first two years of operation, the rebate will be subject to review during which it is intended that the inclusion of other renewable energy technologies will be considered.

ELIGIBLE WAGES

Eligible wages are wages paid in respect of the labour associated with direct, on-site construction of large scale wind and solar energy projects.

ELIGIBILITY CRITERIA

Eligible renewable energy projects must:

- have started the construction phase on or after 1 July 2010;
- be a large scale project, i.e. must have a name plate rating or combined name plate rating at a single connection point of 30MW or greater; and
- utilise wind or solar technologies. Where projects are combined with conventional fuel, the rebate will only apply to the renewable energy component.

Evidence of registration as a generator in the National Electricity Market from the Australian Energy Market Operator must be provided to RevenueSA.

The rebate only applies to wages relating to on-site labour during the construction phase of the eligible renewable energy project.

DEFINITION OF CONSTRUCTION PHASE

The rebate will be applicable to payroll tax incurred for on-site labour during the construction phase of the eligible renewable energy project. No rebate is available for off site expenditure.

Construction means activities undertaken to establish the structures, buildings and facilities required for plant commissioning, and specifically includes:

- site civil works and preparations;
- installation of services (water supply, sewage, electricity and stormwater);
- building of temporary site facilities;
- construction of roads and access platforms (access pavings and footpaths); and
- removal of temporary site facilities and re-instatement of the area.

Construction does not include:

- plant capital investment activities;
- prefabrication of component parts; or
- administration of the site carried out remotely or travel to and from the site.

CONDITIONS OF THE REBATE SCHEME

1. Employers currently treated as a group for payroll tax purposes will be treated as a group for the purposes of this scheme. Only one application must be made by the Designated Group Employer on behalf of all members of the group.
2. To be eligible for the rebate, employers must be up to date with their payroll tax obligations and must have paid all the payroll tax required for the period they are claiming the rebate.
3. Application by eligible employers for the rebate scheme is made on a twelve monthly cycle, commencing 1 July.
4. Upon receipt of the completed rebate form, the amount of the rebate will be calculated by RevenueSA and, if approved, refunded to the employer.
5. Employers must not off-set any amount of the rebate against their current or future payroll tax liability.
6. Records must be maintained for future audit verification purposes.
7. If your circumstances do not clearly fit into the eligibility criteria but you believe you may be entitled to a rebate, please supply details in writing of your circumstances to enable a determination to be made.

CALCULATION OF THE REBATE

The rebate is calculated by dividing the amount of eligible South Australia (group) wages by the total amount of South Australian (group) wages. That result is then multiplied by the tax paid (by the group) in the rebate period.

INCORRECTLY CLAIMED REBATES

The Commissioner reserves the right to recover any part of a rebate found to have been claimed incorrectly.

Compliance activity will be undertaken to ensure only those wages directly attributable to employees involved in the on-site construction of the renewable energy project are claimed for the purposes of the rebate.