

South Australian Payroll Tax Exporters Rebate Scheme: Guidance Notes

WHAT IS THE SCHEME?

The rebate is equal to 20% of the proportion of total payroll tax paid in South Australia that is attributable to South Australian export earnings for the period.

ELIGIBILITY CRITERIA

1. Employers who have South Australian export earnings from value added goods and services are eligible.
2. Value added goods are those that have been manufactured, produced or processed in their final form in South Australia. As from 1 July 1998 “processed” includes grading, packing or sorting of South Australian horticultural products where the produce is required in a fresh form for final consumption by the export markets. Processed minerals and petroleum products are excluded.
3. South Australian export earnings means
 - a. the \$A FOB (Free on Board) sale value of value added goods to a purchaser outside Australia; and/or
 - b. the South Australian component of the \$A consideration received in Australia for services supplied outside Australia. That component (V), is determined as follows:
$$V = \frac{\text{Total Consideration} \times \text{South Australian Wages}}{\text{Australian Wages}}$$
4. To be eligible the employer’s name or that of the employer’s agent must appear on the Bill of Lading for the goods concerned. Sales to a purchaser outside Australia who subsequently exports the goods from South Australia may be eligible. The date of the sale will be deemed to be the date shown on the Bill of Lading, or for services, the date on which payment was received in Australia.
5. Services provided outside of Australia are eligible only where the employer can establish that South Australian employees made a significant contribution to the services supplied.
6. The scheme applies only to the private sector.

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. ONE application must be made by the Designated Group Employer on behalf of all members of the group. It is the responsibility of the Designated Group Employer to appropriately distribute the rebate to the group members included in the application.
2. To be eligible for the rebate, employers must be up to date with their payroll obligations and must have paid the payroll tax due for the rebate period.
3. Employers must not off-set any amount of the rebate against their current or future payroll tax liability. **A Rebate cheque will be issued following the receipt and approval of the application form.**
4. Records must be maintained for future audit verification purposes.
5. 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.
6. Applications by eligible employers for rebates are to be made on a six monthly basis. The applications are to be lodged within six months after the close of the eligible rebate period. If applications are required for more than one period, separate forms for each period are to be lodged.

CALCULATION OF REBATE

The rebate is calculated by dividing the amount of South Australian (Group) Export earnings by the total amount of South Australian (Group) earnings*. That result is then multiplied by the tax paid in the rebate period. The rebate amounts to 20% of the resulting figure.

*“Total amount of South Australian (Group) earnings” means the (group’s) total turnover or sale revenue attributable to South Australian operations.

NOTE: For full details of the conditions of the scheme, please refer to the **Rebates Information Circular** which can be accessed from RevenueSA’s website at: www.revenuesa.sa.gov.au

Further Information

Location	RevenueSA State Administration Centre 200 Victoria Square East ADELAIDE SA 5000	Postal	Commissioner of State Taxation RevenueSA GPO Box 1353 ADELAIDE SA 5001	Telephone	(08) 8204 9880
				Facsimile	(08) 8226 3805
				Email	payrolltax@sa.gov.au
				Website	www.revenuesa.sa.gov.au