

Location:
State Administration Centre
200 Victoria Square
Adelaide SA 5000

SOUTH AUSTRALIA PAY- ROLL TAX EXPORTERS REBATE SCHEME

Employers Name

Postal Address:
GPO Box 1353
Adelaide SA 5001
DX 179

Pay-roll Taxpayer Number

Are you a member of a Pay-roll Tax Group? Yes No

Enquiries:
Telephone 08 8204 9880
Facsimile 08 8226 3805

If you tick "Yes", please refer to attached Guidance Notes. Conditions of the Rebate, Point 1.

Period of Rebate 1 July 20 __ to 31 Dec __ or 1 Jan 20 __ to 30 June 20 __
Please complete years above. Application is for a 6 month period. If application is for more than one period please complete separate form for each period.

Calculation information

Formula: $R = \frac{V}{S} \times P \times 20\%$ eg. $\frac{2,500,000}{5,000,000} \times 155,184.00 \times 20\% = \text{Rebate of } \$15,518.40$

Where: R = The amount of the Rebate
V = \$A South Australian Export Earnings for the period of the application. Refer to the guidance notes for more detailed explanation.
S = \$A Total South Australian earnings for the period of application.
P = South Australian pay-roll tax paid for the period of application.

Eligibility

To be eligible the export earnings must relate to **goods** and / or **services**.

Where the export earnings relate to "**goods**", please provide on the reverse of this form, a brief description of the goods concerned including details of the "value adding" processes undertaken in South Australia.

Where the export earnings relate to "**services**", please provide details on the reverse of this form, how the South Australian employees made a significant contribution to the services provided.

This application will be rejected if details about goods and / or services are not complete.

Please complete the following:

	\$ A South Australian Export Earnings	<input type="text"/>	: XX
Divide by	\$ A Total South Australian Earnings	<input type="text"/>	: XX
	Result (1) – rounded to two decimal places	<input type="text"/>	X X:
Multiply by	Pay-roll Tax paid or payable	<input type="text"/>	:
	Result (2)	<input type="text"/>	:
Rebate @ 20% of	Result (2)	<input type="text"/>	:

DECLARATION

I, of
Name in block letters *Address of declarant*

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

..... Date / / 20
*Personal signature of *director / secretary / public officer or authorised person*
*(*delete as appropriate)*

Contact Telephone No. Facsimile No.

The completed form must be lodged within 6 months of the rebate period.
Help Line – (08) 8204 9880 or Facsimile (08) 8226 3805



SOUTH AUSTRALIA PAY- ROLL TAX EXPORTERS REBATE SCHEME

GUIDANCE NOTES

WHAT IS THE SCHEME?

The scheme provides a rebate of 20% of the pay-roll tax paid for employers who are, exporters of value added goods and services.

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 by employees 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 pay-roll 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 pay-roll obligations and must have paid the pay-roll 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 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 at the close of each six monthly period.

CALCULATION OF REBATE

The rebate is calculated by dividing the amount of South Australian Export earnings by the total amount of South Australian 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 earnings" means the employer's total turnover or sale revenue attributable to South Australian operations

Please note that the application must be lodged within 6 months of the application period.

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RevenueSA Location:

State Administration Centre
200 Victoria Square East
ADELAIDE SA 5000

RevenueSA Postal Address:

RevenueSA
Pay-Roll Tax Unit
GPO Box 1353
ADELAIDE SA 5001