

Information Circular No: 12

Payroll Tax Act 2009

Exemption for Apprentices & Trainees

Issued 5 July 2010

The Government has advised RevenueSA that the implementation of the previously announced exemption from payroll tax for apprentices and trainees will be delayed until at least 1 January 2011.

RevenueSA has been advised that a busy legislative program prior to 1 July 2010 has prevented legislation implementing the exemption being introduced into Parliament.

Rather than the legislation being introduced later this year and having retrospective effect the Government has decided to delay the start date of the exemption.

The current payroll tax rebate scheme for trainees and apprentices will continue to operate in the interim.

Mike Walker
COMMISSIONER OF STATE TAXATION

5 July 2010

Further Information

Further information can be obtained from RevenueSA.

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