



COVID-19 relief measures

The South Australian government have introduced [COVID-19 relief measures](#) for the return periods December 2021 to June 2022 (lodged between January 2022 to July 2022).

Please note that a June monthly return does not need to be submitted. Your June figures should be included in the total wage component when you lodge the annual reconciliation for the 2021-22 financial year due 28 July 2022.

This RevenueSA Online help is for the return periods December 2021 to June 2022.



On 31 December 2021, the Government announced the introduction of a range of COVID-19 business support measures including a payroll tax deferral for the tourism and hospitality sector and gyms/other businesses.

For more information please refer to the [RevenueSA website](#)

Lodge a monthly return

1. If your business is in the tourism and hospitality sector and gyms/other businesses (within the 9111 and 8211 ANZSIC codes as well as those required to operate under the 1 person per 7 square metre density restriction) impacted by the COVID-19 trading restrictions you can apply to defer your payroll tax for the return periods December 2021 to June 2022 (lodged between January 2022 to July 2022).

Indicate if your business is in the tourism and hospitality sector and gyms/other businesses.

Is your business in the tourism sector, hospitality sector or a gym or other businesses within the 9111 and 8211 ANZSIC codes as well as those required to operate under the 1 person per 7 square metre density? Yes No

Indicate if your business would like to defer their payroll tax obligation for the month.

Please indicate if you wish to apply for your monthly obligation for payroll tax to be deferred. This request may be subject to an audit by RevenueSA and you are required to retain evidence that your business is in these sectors or business that operate under the 1 person per 7 square metre density. I wish to defer my payroll tax Yes No

2. If your organisation paid wages to an eligible apprentice or trainee this will need to be notified in the return:

Did this entity/ABN pay [eligible wages](#) to a new apprentice or trainee engaged in a relevant training contract under the Training and Skills Development Act 2008? Yes No

Please note – the apprenticeship/traineeship must commence between 10 November 2020 and June 2022 and payroll tax relief is only available for the first 12 months of the relevant training contract.

By selecting yes you are declaring that you have met the requirements set out on the RevenueSA website. You may be subject to an audit by RevenueSA and are required to retain evidence (for example the training contract) that supports the validity of the exempt wages for a minimum of 5 years. Any apprentice and trainee wages that meet the criteria are excluded from Payroll Tax in South Australia and therefore should not be included in your Salaries/Wages figure. If this figure has been included, please alter the Salaries/Wages field prior to submitting.

Please Note: The wages paid to **eligible** apprentice and trainees will need to be recorded in your wage component split in the Apprentice/Trainee Exempt Wages field (this does not impact your payroll tax liability).

Apprentice/Trainee exempt wages: i

- Enter your wage component split in whole dollars for the month. If no salaries/wages were paid enter \$0. If no amounts were paid in a category, you can leave the field blank. For more information about taxable wages refer to the [Payroll Tax Guide to Legislation](#).
- The **Estimated Deduction** is automatically populated and can be overridden if required.

The **Estimated Tax Rate** is based on your estimated wages.

Salaries / Wages:	<input type="text" value="70,000"/>	i	Commissions:	<input type="text"/>	i
Bonuses / Allowances:	<input type="text"/>	i	Directors Fees:	<input type="text"/>	i
Fringe Benefits:	<input type="text"/>	i	Shares and Options:	<input type="text"/>	i
Contractor Payments:	<input type="text"/>	i	Termination Payments:	<input type="text"/>	i
Employer Super Payments:	<input type="text" value="20,000"/>	i	Other:	<input type="text"/>	i

Total Gross SA Wages:	<input type="text" value="90,000"/>	less Estimated Deduction Entitlement:	<input type="text" value="50,000"/>	i	Taxable Amount:	<input type="text" value="40,000"/>	i	X Estimated 2.72%
equals Tax Payable	<input type="text" value="1,088.00"/>	Tax Deferred	<input type="text" value="1,088.00"/>					

- Once you click on the **Calculate** button, the system will display the **Total Gross SA Wages**, **Taxable Amount** and calculate the **Tax Payable**. A **Tax Payable** or **Tax Deferred** field will be populated if applicable.

Salaries / Wages:	<input type="text" value="70,000"/>	i	Commissions:	<input type="text"/>	i
Bonuses / Allowances:	<input type="text"/>	i	Directors Fees:	<input type="text"/>	i
Fringe Benefits:	<input type="text"/>	i	Shares and Options:	<input type="text"/>	i
Contractor Payments:	<input type="text"/>	i	Termination Payments:	<input type="text"/>	i
Employer Super Payments:	<input type="text" value="20,000"/>	i	Other:	<input type="text"/>	i

Total Gross SA Wages:	<input type="text" value="90,000"/>	less Estimated Deduction Entitlement:	<input type="text" value="50,000"/>	i	Taxable Amount:	<input type="text" value="40,000"/>	i	X Estimated 2.72%
equals Tax Payable	<input type="text" value="1,088.00"/>	Tax Deferred	<input type="text" value="1,088.00"/>					

6. Review the information entered.

- If you are eligible for a deferral of monthly return payment, click on **Submit**.
- If you are not eligible for a deferral, click on **Generate Payment Advice** (EFT, BPAY and cheque) or select **Authorise Payment** (EPA)
- If the calculation has resulted in \$0 payable, click on the **Lodge Nil Return** button (a pop-up confirmation will display confirming you are reporting zero tax payable for the period). Click **OK** to proceed.

Lodged On: Financial Year: 2020-2021

Lodged By: Month: December

Salaries / Wages: 80,000

Bonuses / Allowances:

Fringe Benefits:

Contractor Payments:

Employer Super Payments: 10,000

Commissions:

Directors Fees:

Shares and Options:

Termination Payments:

Other:

Total Gross SA Wages: 90,000

less Estimated Deduction Entitlement: 8,334

Taxable Amount: 81,666 X Estimated 0.00%

equals Tax Payable 0.00

Calculate Lodge Nil Return Generate Payment Advice

Back Clear

7. A return record will be created in the table with the **Lodged Date/Time**, the **Tax Payable** calculated and **Payment Advice**.

Lodged On: 01/08/2018 10:57

Lodged By: Revenue SA

Financial Year: 2018-2019

Month: July

Salaries / Wages: 65,000

Bonuses / Allowances:

Fringe Benefits: 856

Contractor Payments:

Employer Super Payments: 2,000

Commissions: 15,000

Directors Fees:

Shares and Options:

Termination Payments:

Other:

Total Gross SA Wages: 82,856

less Estimated Deduction Entitlement: 50,000

Taxable Amount: 32,856 X Estimated 2.50%

equals Tax Payable 821.40

Generate Payment Advice

Back Modify Clear

Lodged Date/Time	Tax Payable	Payment Advice
01/08/2018 10:57	821.40	Download

8. Click on the link to open the **Payment Advice**.



PAYROLL TAX RETURN DECLARATION July 2018

LODGEMENT DETAILS

Taxpayer Number	1000	Lodged On	01 August 2018
Taxpayer Name	PTY LTD	Lodged By	Revenue SA
ABN	811	Payment Due Date	07 August 2018

Return Declaration for July 2018

Salaries / Wages	\$ 65,000.00	Commissions	\$ 15,000.00
Bonuses / Allowances		Directors Fees	
Fringe Benefits	\$ 856.00	Shares / Options	
Contractor Payments		Termination Payments	
Employer Superannuation Payments	\$ 2,000.00	Other	

Payroll Tax Calculation for July 2018

South Australian Taxable Wages	\$ 82,856.00
Less Estimated Deduction Entitlement	\$ 50,000.00
Equals Amount on which tax is payable	\$ 32,856.00
x Estimated 2.50% = Tax Payable	\$ 821.40

PAYROLL TAX PAYMENT ADVICE

Taxpayer	1000 PTY LTD
Return Period	July 2018
Payment Reference	200
Payment Due Date	07 August 2018
Amount Payable	\$ 821.40

PAYMENT OPTIONS

Electronic Funds Transfer BSB: 065-782 Account Number: 100 Account Name: RevenueSA Collection Account Reference No: 200	Billers Code: 858746 Ref: 200 Telephone & Internet Banking – BPAY* Contact your bank or financial institution to make this payment from your cheque, savings, debit or transaction account. More info: www.bpay.com.au	Cheque/Money Order Send your cheque or money order (made payable to the Commissioner of State Taxation) with this Payment Advice to: RevenueSA – Taxation Services GPO Box 2418 ADELAIDE SA 5001
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* Registered to BPAY Pty Ltd ABN 69 079 137 618

+200 > +001 + <0100 >



Sensitive: SOUO-I2-A2-Pursuant to Section 77 of the Taxation Administration Act 1996

If there is an amount payable refer to the payment options available to make your payment to RevenueSA. Payment can be made either via EFT, BPAY or Cheque. Payments made via EFT or BPAY must contain the correct payment reference number. This will ensure that the payment is allocated correctly.

If there is an amount payable, click on the **Authorise Payment** button for an EPA lodgement.

The **Payment Date** defaults to the current date. You can specify your payment date if you wish to schedule this to be paid on the due date.

Financial Year: 2018-2019	Return Period: July
Amount Payable *: 173.25	Authorised By *: revenuesa@sa.gov.au
Payment Date *: 01/08/2018	Bank Account *: TEST
Password:	

Back Submit

Where you have multiple bank accounts you can select a **Bank Account** from the dropdown list.

Select **Submit**. The payment will be debited from your nominated bank account.

