Western Australia

Pay-roll Tax Relief (COVID-19 Response) Act 2020

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Pay‑roll Tax Relief (COVID‑19 Response) Act 2020

Pay‑roll Tax Relief (COVID‑19 Response) Regulations 2020

##### 1. Citation

These regulations are the *Pay‑roll Tax Relief (COVID‑19 Response) Regulations 2020*.

##### 2. Commencement

These regulations come into operation as follows —

(a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;

(b) the rest of the regulations — on the day after that day.

##### 3. Terms used

In these regulations —

apprenticeship commencements subsidised exempt wages —

(a) means wages paid or payable by an employer that are subsidised by an apprenticeship commencements wage subsidy; but

(b) does not include any part of wages paid or payable by an employer that are not subsidised by an apprenticeship commencements wage subsidy;

apprenticeship commencements wage subsidy means a payment that —

(a) is payable by the Commonwealth for the purpose of encouraging employers to engage new apprentices or trainees; and

(b) is known as the Boosting Apprenticeship Commencements wage subsidy;

jobkeeper (extended) subsidised exempt wages —

(a) means wages paid or payable by an employer, for the period commencing on 28 September 2020 and ending on 28 March 2021, that are subsidised by the jobkeeper payment; but

(b) does not include any part of wages paid or payable by an employer that are not subsidised by the jobkeeper payment.

[Regulation 3 inserted: SL 2020/245 r. 4.]

##### 4. Emergency period: jobkeeper (extended) subsidised exempt wages

For the purposes of paragraph (c) of the definition of ***emergency period*** in section 4(2) of the Act, the period commencing on 28 September 2020 and ending on 28 March 2021 is prescribed in relation to jobkeeper (extended) subsidised exempt wages.

##### 5. Exempt wages: jobkeeper (extended) subsidised exempt wages

For the purposes of section 6(c) of the Act, jobkeeper (extended) subsidised exempt wages are prescribed as exempt.

##### 6. Emergency period: apprenticeship commencements subsidised exempt wages

For the purposes of paragraph (c) of the definition of ***emergency period*** in section 4(2) of the Act, the period commencing on 5 October 2020 and ending on 30 September 2021 is prescribed in relation to apprenticeship commencements subsidised exempt wages.

[Regulation 6 inserted: SL 2020/245 r. 5.]

##### 7. Exempt wages: apprenticeship commencements subsidised exempt wages

For the purposes of section 6(c) of the Act, apprenticeship commencements subsidised exempt wages are prescribed as exempt.

[Regulation 7 inserted: SL 2020/245 r. 5.]



Notes

This is a compilation of the *Pay-roll Tax Relief (COVID-19 Response) Regulations 2020* and includes amendments made by other written laws. For provisions that have come into operation see the compilation table.

Compilation table

| **Citation** | **Published** | **Commencement** |
| --- | --- | --- |
| *Pay-roll Tax Relief (COVID-19 Response) Regulations 2020* | SL 2020/178 25 Sep 2020 | r. 1 and 2: 25 Sep 2020 (see r. 2(a)); Regulations other than r. 1 and 2: 26 Sep 2020 (see r. 2(b)) |
| *Pay‑roll Tax Relief (COVID‑19 Response) Amendment Regulations 2020* | SL 2020/245 18 Dec 2020 | r. 1 and 2: 18 Dec 2020 (see r. 2(a)); Regulations other than r. 1 and 2: 19 Dec 2020 (see r. 2(b)) |

Defined terms

*[This is a list of terms defined and the provisions where they are defined. The list is not part of the law.]*

**Defined term Provision(s)**

apprenticeship commencements subsidised exempt wages 3

apprenticeship commencements wage subsidy 3

jobkeeper (extended) subsidised exempt wages 3