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**TREASURY AND FINANCE**

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TR301

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

**Pay-roll Tax Relief (COVID-19 Response)  
Regulations 2020**

SL 2020/178

Made by the Governor in Executive Council.

**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. Term used: jobkeeper (extended) subsidised exempt wages**

In regulations 4 and 5 —

*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.

**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.

V. MOLAN, Clerk of the Executive Council.