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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)  
Amendment Regulations 2020**

SL 2020/245

Made by the Governor in Executive Council.

**1. Citation**

These regulations are the *Pay-roll Tax Relief (COVID-19 Response) Amendment 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. Regulations amended**

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

**4. Regulation 3 replaced**

Delete regulation 3 and insert:

**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.

**5. Regulations 6 and 7 inserted**

At the end of the regulations insert:

**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.

**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.

V. MOLAN, Clerk of the Executive Council.

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