



Western Australia

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

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

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

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Defined terms

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.]

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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
<i>Pay-roll Tax Relief (COVID-19 Response) Regulations 2020</i>	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))
<i>Pay-roll Tax Relief (COVID-19 Response) Amendment Regulations 2020</i>	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