



Western Australia

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

Compare between:

[26 Sep 2020, 00-a0-00] and [19 Dec 2020, 00-b0-00]



## 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. ~~Term~~Terms used: ~~jobkeeper (extended)~~

In these regulations —

*apprenticeship commencements subsidised exempt wages* —

~~In regulations 4 and 5 —~~

- (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

r. 4

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(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))
<a href="#"><i>Pay-roll Tax Relief (COVID-19 Response) Amendment Regulations 2020</i></a>	<a href="#">SL 2020/245</a> <a href="#">18 Dec 2020</a>	<a href="#">r. 1 and 2: 18 Dec 2020 (see r. 2(a));</a> <a href="#">Regulations other than r. 1 and 2: 19 Dec 2020 (see r. 2(b))</a>