

NORTHERN TERRITORY OF AUSTRALIA

PAYROLL TAX AMENDMENT ACT 2025

Act No. 1 of 2025

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# NORTHERN TERRITORY OF AUSTRALIA

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## Act No. 1 of 2025

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An Act to amend the *Payroll Tax Act 2009*

[Assented to 18 February 2025]

[Introduced 24 October 2024]

The Legislative Assembly of the Northern Territory enacts as follows:

### **1 Short title**

This Act may be cited as the *Payroll Tax Amendment Act 2025*.

### **2 Commencement**

This Act commences on 1 July 2025.

### **3 Act amended**

This Act amends the *Payroll Tax Act 2009*.

### **4 Section 80 amended (Designated group employers)**

Section 80(2)(a) and (3)(a)

*omit*

\$1 500 000;

*insert*

\$2 500 000;

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**5 Part 11, Division 5 inserted**

After section 119

*insert*

**Division 5 Transitional matters for *Payroll Tax Amendment Act 2025***

**120 Application of amendments**

- (1) This Act as amended by the *Payroll Tax Amendment Act 2025* applies in relation to:
  - (a) wages paid on or after 1 July 2025, except wages payable before that date; and
  - (b) wages payable on or after 1 July 2025.
- (2) This Act as in force immediately before 1 July 2025 continues to apply in relation to wages paid or payable before 1 July 2025.

**6 Schedule 1 amended (Calculation of payroll tax liability)**

- (1) Schedule 1, clause 1, definition **TA** or **threshold amount**

*omit*

\$1 500 000.

*insert*

\$2 500 000.
- (2) Schedule 1, clauses 3 and 7, definition **AD** or **annual deduction**, paragraph (a)

*omit*

following formula

*insert*

formula set out in paragraph (b)

- 
- (3) Schedule 1, clauses 3 and 7, definition **AD** or **annual deduction**, paragraph (b), formula

*omit*

4

*insert*

2

## **7 Schedule 2 amended (Territory specific provisions)**

- (1) Schedule 2, clauses 6(1) and 10(1)

*omit*

\$125 000 as determined in a manner approved by the Commissioner.

*insert*

the amount in dollars calculated in accordance with the following formula, as determined in a manner approved by the Commissioner:

$$\frac{TA}{12}$$

where:

**TA** is the threshold amount for the financial year as defined in Schedule 1, clause 1.

- (2) Schedule 2, clause 14(3), definition **AD** or **annual deduction**, paragraph (a)

*omit*

following formula

*insert*

formula set out in paragraph (b)

- 
- (3) Schedule 2, clause 14(3), definition **AD** or **annual deduction**, paragraph (b), formula

*omit*

4

*insert*

2

- (4) Schedule 2, after clause 16, in Part 4, Division 1

*insert*

## **17 Apprentices and trainees**

- (1) Wages are **exempt wages** if they are paid or payable to an employee who is an apprentice or trainee.
- (2) Despite subsection (1), wages paid or payable to a trainee by an employer are not exempt wages if, immediately before the commencement of the trainee's traineeship with the employer, the trainee had been employed by the employer for a continuous period of:
- (a) for a full-time employee – 3 months or more; or
- (b) for a part-time or casual employee – 12 months or more.
- (3) In this clause:

**apprentice**, see section 5 of the *Training and Skills Development Act 2016*.

**trainee**, see section 6 of the *Training and Skills Development Act 2016*.

## **8 Repeal of Act**

This Act is repealed on the day after it commences.