

Serial 7
Payroll Tax Amendment Bill 2024
Mr Yan

A Bill for an Act to amend the *Payroll Tax Act 2009*

NORTHERN TERRITORY OF AUSTRALIA

PAYROLL TAX AMENDMENT ACT 2024

Act No. [] of 2024

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NORTHERN TERRITORY OF AUSTRALIA

Act No. [] of 2024

An Act to amend the *Payroll Tax Act 2009*

[Assented to [] 2024]
[Introduced [] 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 2024*.

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;

5 Part 11, Division 5 inserted

After section 119

insert

Division 5 Transitional matters for *Payroll Tax Amendment Act 2024*

120 Application of amendments

- (1) This Act as amended by the *Payroll Tax Amendment Act 2024* 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.