

# Tasmania Payroll Tax Rebate Scheme

Effective 1 July 2017, Tasmanian employers who employ eligible apprentices, trainees and youth employees are eligible for a payroll tax rebate via the Tasmanian Government's Payroll Tax Rebate Scheme.

To receive the rebate, both the employee and employer must meet the following criteria.

## Eligible employees

### Eligibility criteria

Apprentices and trainees	Youth employees
<p>An apprentice or trainee must be:</p> <ul style="list-style-type: none"> <li>an apprentice or trainee as defined under the Training and Workforce Development Act 2013; and</li> <li>employed or engaged on a Training Contract that meets the requirements of the Training and Workforce Development Act 2013; and</li> <li>employed or engaged on an eligible Training Contract between 1 July 2017 and 30 June 2019.</li> </ul>	<p>A youth employee must:</p> <ul style="list-style-type: none"> <li>be over 15 years of age and under 25 years of age at the date of employment; and</li> <li>be employed on a part-time or full-time basis;</li> <li>not be an apprentice or trainee; and</li> <li>not have been employed or engaged by the employer on 25 May 2017 or prior; and</li> <li>be employed or engaged by the employer between 1 July 2017 and 30 June 2019.</li> </ul>

Eligibility evidence must be included with the first claim for each apprentice, trainee or youth employee. Maximum timeframes apply for rebate payments.

Find out more about eligibility evidence and payment timeframes by visiting <http://www.sro.tas.gov.au/>

## Eligible employers

To receive the rebate, employers must be registered for payroll tax. Employers must also have lodged their tax returns and paid their payroll tax by the due date to be eligible for a rebate for the same period.

Further employer eligibility criteria apply. To register for payroll tax or find out more about employer eligibility criteria, visit <http://www.sro.tas.gov.au/>

## How to claim the rebate

Once approved, you will receive either:

- The total payroll tax paid in the relevant financial year; or
- The total payroll tax paid for eligible employee wages in the relevant financial year, whichever is less

For more information about the rebate scheme, please email [taxhelp@treasury.tas.gov.au](mailto:taxhelp@treasury.tas.gov.au) or visit <http://www.sro.tas.gov.au/>