



New South Wales

Payroll Tax Rebate Scheme (Jobs Action Plan) Regulation 2015

under the

Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011*.

DOMINIC PERROTTET, MP
Minister for Finance and Services

Explanatory note

The objects of this Regulation are as follows:

- (a) to prescribe the matters to which the Minister must have regard in designating an employer as a **designated employer** for the purposes of the *Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011*,
- (b) to prescribe the kind of redundancy that is a **prescribed redundancy** in relation to which an employee may be a **fresh start employee** for the purposes of that Act,
- (c) to extend the scheme closure date to 30 June 2017 for former employees of the Electrolux factory at Orange.

Under the *Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011*, certain employers may be eligible for a rebate amount of \$3,000 instead of \$2,000 in relation to the first year of employment of a fresh start employee whose employment with a designated employer was terminated because of a prescribed redundancy.

This Regulation is made under the *Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011* (as amended by the *Payroll Tax Rebate Scheme (Jobs Action Plan) Amendment (Fresh Start Support) Act 2014*), including sections 8A (2), 15 (6), 62 (the general regulation-making power) and 62A.

This Regulation comprises or relates to matters set out in Schedule 3 to the *Subordinate Legislation Act 1989*—namely, matters of a machinery nature or matters that are not likely to impose an appreciable burden, cost or disadvantage on any sector of the public.

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1 Name of Regulation

This Regulation is the *Payroll Tax Rebate Scheme (Jobs Action Plan) Regulation 2015*.

2 Commencement

This Regulation commences on the day on which it is published on the NSW legislation website.

3 Interpretation

(1) In this Regulation:

the Act means the *Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011*.

(2) Notes included in this Regulation do not form part of this Regulation.

4 Prescribed matters for designation of employers

For the purposes of section 8A (2) of the Act, the following matters are prescribed:

- (a) the scale of retrenchments affecting an employer's business and the part of the State in which the business is located, having regard to the principle that no fewer than 100 retrenchments affecting a business located in the metropolitan area, and no fewer than 50 retrenchments affecting a business located in the non-metropolitan area, should be considered sufficient for the employer to be a designated employer,
- (b) the employment sector in which the retrenchments have occurred, having regard to the principle that a Public Service agency (within the meaning of the *Government Sector Employment Act 2013*) should not be a designated employer,
- (c) whether the retrenchments are likely to significantly affect a particular industry or region of the State,
- (d) whether the opportunities for re-employment of retrenched employees are limited because of the nature of the employer's business,
- (e) other matters that the Minister considers appropriate.

5 Prescribed redundancy

For the purposes of the definition of *prescribed redundancy* in section 15 (6) of the Act, a genuine redundancy within the meaning of section 389 of the *Fair Work Act 2009* of the Commonwealth is prescribed.

6 Extension of scheme closure date—Electrolux employees

The scheme closure date is extended to 30 June 2017 in respect of the employment of any employee who was employed at the Electrolux factory in Orange and whose employment at that factory was terminated during the period between 1 January 2014 and 30 June 2017.