



New South Wales

# Payroll Tax Rebate Scheme (Jobs Action Plan) Amendment (Fresh Start Support) Act 2014 No 78

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New South Wales

# **Payroll Tax Rebate Scheme (Jobs Action Plan) Amendment (Fresh Start Support) Act 2014 No 78**

Act No 78, 2014

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An Act to amend the *Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011* to make further provision in relation to the rebate scheme under that Act. [Assented to 19 November 2014]

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**The Legislature of New South Wales enacts:**

**1 Name of Act**

This Act is the *Payroll Tax Rebate Scheme (Jobs Action Plan) Amendment (Fresh Start Support) Act 2014*.

**2 Commencement**

This Act commences on the date of assent to this Act.

## Schedule 1 Amendment of Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011 No 19

### [1] Section 4 Definitions

Insert in alphabetical order in section 4 (1):

*designated employer*—see section 8A (1).

*fresh start employee*—see section 15 (6).

### [2] Section 8A

Insert after section 8:

#### 8A Who is a designated employer

- (1) The Minister may, by notice published in the Gazette, designate an employer as a *designated employer* for the purposes of this Act.
- (2) In designating an employer under subsection (1), the Minister must have regard to the matters prescribed by the regulations for making a designation.
- (3) An employer who is designated under subsection (1) becomes a designated employer on the day stated for that purpose in the notice.
- (4) The stated day may be a day that is before the day the notice is published, but not earlier than 1 January 2014.

### [3] Section 15 Amount of rebate

Insert after section 15 (1A):

- (1B) However, if the eligible employment:
  - (a) is in respect of a fresh start employee, and
  - (b) is with an employer who is not a designated employer, and
  - (c) commenced before 1 July 2015,the annual rebate amount for the first year of eligible employment in relation to that employee is \$3,000.

### [4] Section 15 (6)

Insert after section 15 (5):

- (6) In this section:

*fresh start employee* means a person:

  - (a) who, on or after 1 January 2014 and before 1 July 2015, had his or her employment with a designated employer (the *former employer*) terminated because of a prescribed redundancy, and
  - (b) whose employment in eligible employment commenced after the day the former employer becomes a designated employer.

*prescribed redundancy* means a retrenchment or redundancy, in relation to an employee, of a kind prescribed by the regulations.

**[5] Section 62A**

Insert after section 62:

**62A Extension of rebate scheme**

- (1) A regulation may prescribe a date that is later than 30 June 2015 to extend the scheme closure date in respect of the employment of any employees or any class of employees.
- (2) If a regulation prescribes a date to extend the scheme closure date in respect of the employment of employees:
  - (a) for the purposes of this Act, the scheme closure date in respect of the employees is the prescribed date, and
  - (b) each of the following provisions applies in respect of the employees as if a reference in the provision to 1 July 2015 were a reference to the prescribed date:
    - (i) section 7 (b),
    - (ii) section 15 (1B) (c),
    - (iii) paragraph (a) of the definition of *fresh start employee* in section 15 (6), and
  - (c) section 13 does not apply in respect of the employees, and
  - (d) section 21 (1) (a) applies in respect of the employment of the employees as if the reference in that paragraph to 30 September 2015 were a reference to the day that is 3 months after the prescribed date.
- (3) A regulation may apply, with any necessary modifications, any of the provisions of this Act in relation to an extension of the rebate scheme under this section.
- (4) This Act applies subject to a regulation made under this section.

**[6] Section 63 Repeal of Act**

Omit “1 July 2018”. Insert instead “1 July 2019”.

**[7] Schedule 1 Savings, transitional and other provisions**

Insert after clause 3:

**Part 3 Payroll Tax Rebate Scheme (Jobs Action Plan)  
Amendment (Fresh Start Support) Act 2014**

**4 Application for registration relating to fresh start employees**

- (1) This clause applies in relation to an application for registration as a claimant in respect of a fresh start employee.

- (2) Despite section 20 (4), the application may be made under section 20 within 30 days after the day the notice designating the employee's former employer as a designated employer is published in the Gazette (if that would allow the application to be made later than section 20 (4) would otherwise require it to be made).

[Second reading speech made in—  
Legislative Assembly on 11 November 2014  
Legislative Council on 12 November 2014]