



New South Wales

Payroll Tax Regulation 2024

under the

Payroll Tax Act 2007

His Excellency the Lieutenant-Governor, with the advice of the Executive Council, has made the following regulation under the *Payroll Tax Act 2007*.

COURTNEY HOUSSOS, MLC
Minister for Finance

Explanatory note

The object of this regulation is to prescribe, for the *Payroll Tax Act 2007*, Schedule 2, Part 3, Division 2A, that Metropolitan Sydney means the area comprising land that, for the whole financial year, is in a suburb or locality in the Greater Sydney Region other than the specified suburbs and localities. The specified suburbs and localities are the suburbs and localities that do not have a Modified Monash Model classification of “MM1”. It is envisaged that if the Modified Monash Model classification of a suburb or locality changes, this regulation will be amended accordingly.

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Part 1 Preliminary

1 Name of regulation

This regulation is the *Payroll Tax Regulation 2024*.

2 Commencement

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

3 Definition

In this regulation—

the Act means the *Payroll Tax Act 2007*.

Note— The Act and the *Interpretation Act 1987* contain definitions and other provisions that affect the interpretation and application of this regulation.

4 Meaning of “Metropolitan Sydney”

For the Act, Schedule 2, clause 10A, definition of *Metropolitan Sydney*, *Metropolitan Sydney* means the area comprising land that, for the whole financial year, is in a suburb or locality in the Greater Sydney Region, other than the suburbs and localities set out in the table to this section.

Note 1— The excluded suburbs and localities are the suburbs and localities that do not have a classification of “MM1” under the Modified Monash Model classification system developed by the Commonwealth Department of Health and Aged Care.

Note 2— The *Interpretation Act 1987*, Schedule 1 specifies the composition of the Greater Sydney Region.

Local government area	Suburbs and localities
City of Blue Mountains	Blackheath, Medlow Bath, Megalong Valley, Bell, Berambing, Bilpin, Little Hartley, Mount Irvine, Mount Tomah, Mount Victoria, Mount Wilson
Camden	Greendale
City of Campbelltown	Woronora Dam

Local government area	Suburbs and localities
City of Hawkesbury	Blaxlands Ridge, Bowen Mountain, Cattai, East Kurrajong, Ebenezer, Glossodia, Grose Vale, Grose Wold, Kurmond, Kurrajong, Kurrajong Heights, Kurrajong Hills, Maraylya, Tennyson, The Slopes, Berambing, Bilpin, Bucketty, Central Colo, Central Macdonald, Colo, Colo Heights, Cumberland Reach, Fernances, Gunderman, Higher Macdonald, Leets Vale, Lower Macdonald, Lower Portland, Mellong, Mogo Creek, Mountain Lagoon, Perrys Crossing, Putty, Sackville, St Albans, Ten Mile Hollow, The Devils Wilderness, Upper Colo, Upper Macdonald, Webbs Creek, Wheeny Creek, Wisemans Ferry, Womerah, Wrights Creek
Hornsby	Arcadia, Berowra Waters, Berrilee, Brooklyn, Cowan, Fiddletown, Glenorie, Milsons Passage, Canoelands, Forest Glen, Laughtondale, Maroota, Singletons Mill, Wisemans Ferry, Dangar Island
City of Liverpool	Badgerys Creek, Greendale, Luddenham, Silverdale
Northern Beaches	Coasters Retreat, Currawong Beach, Elvina Bay, Great Mackerel Beach, Lovett Bay, Mccarrs Creek, Morning Bay
City of Penrith	Badgerys Creek, Luddenham
Sutherland Shire	Maianbar, Waterfall, Woronora Dam, Bundeena
The Hills Shire	Cattai, Glenorie, Maraylya, South Maroota, Leets Vale, Lower Portland, Maroota, Sackville North, Wisemans Ferry
Wollondilly	Appin, Belimbla Park, Cataract, Darkes Forest, Douglas Park, Greendale, Maldon, Menangle, Mowbray Park, Oakdale, Orangeville, Picton, Razorback, Silverdale, The Oaks, Warragamba, Werombi, Wilton, Yanderra, Bargo, Buxton, Couridjah, Lakesland, Nattai, Pheasants Nest, Tahmoor, Thirlmere, Yerranderie

Part 2 Savings and transitional provision

5 Provision commencement on enactment of Payroll Tax Regulation 2024

For the financial year ending 30 June 2025, a reference in section 4 to the whole financial year is taken to be a reference to the period between—

- (a) the date this section commenced, and
- (b) 30 June 2025.