

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

[2014-78]



New South Wales

## Status Information

### Currency of version

Repealed version for 19 November 2014 to 19 November 2014 (accessed 25 November 2024 at 6:03)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

### Provisions in force

The provisions displayed in this version of the legislation have all commenced.

### Notes—

- **Repeal**

The Act was repealed by sec 30C of the [Interpretation Act 1987 No 15](#) with effect from 20.11.2014.

### Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

File last modified 20 November 2014

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New South Wales

## Contents

<b>Long title</b> .....	3
1 Name of Act.....	3
2 Commencement .....	3
<b>Schedule 1 Amendment of Payroll Tax Rebate Scheme (Jobs Action Plan) Act 2011 No 19</b> .....	3

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



New South Wales

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.

## 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).