

# Information Circular No: 60

## *Payroll Tax Act 2009*

# Cessation of the South Australian Exporters Rebate Scheme

Issued 27 June 2013

As part of the 2010-11 State Budget, handed down on 16 September 2010, it was announced that the South Australian Payroll Tax Exporters Rebate (the "Rebate") would cease effective from 30 June 2013.

The Rebate has been administered as part of government policy since 1994 and it has not been legislated under the *Pay-roll Tax Act 1971* or the *Payroll Tax Act 2009*.

### Employers who are exporters of value added goods or services up to 30 June 2013

Up until 30 June 2013, employers who are exporters of value added goods or services may claim a rebate of payroll tax payable on the wages of employees engaged in generating eligible export earnings.

The table following outlines the Rebate applicable for certain periods:

| Period                           | Rebate |
|----------------------------------|--------|
| Up until 30 June 2011            | 20%    |
| From 1 July 2011 to 30 June 2013 | 10%    |

Further information regarding the Rebate is located in **Revenue Ruling PTASA001**.

### Exporters who are exporters of valued added goods or services from 1 July 2013

From 1 July 2013, the Rebate available to employers who are exporters of value added goods or services will be abolished.

### How does an employer apply?

All eligible Rebate applications for prior periods must be submitted to RevenueSA by close of business on Tuesday, 31 December 2013.

To be eligible for the Rebate, employers must be up-to-date with their payroll tax obligations and must have paid the payroll tax for the Rebate period. The Rebate entitlement cannot be deducted from an employer's payroll tax liability.

Rebates are to be lodged on the approved application form on a six monthly basis at the close of each six monthly period. Employers seeking a rebate must apply on the approved application forms which are available on RevenueSA's website at: [www.revenuesa.sa.gov.au](http://www.revenuesa.sa.gov.au).

Mike Walker  
 COMMISSIONER OF STATE TAXATION

27 June 2013

### Further Information

Further information can be obtained from RevenueSA.

**Location** RevenueSA  
 State Administration Centre  
 200 Victoria Square East  
 ADELAIDE SA 5000

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 RevenueSA  
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