



Queensland

Betting Tax and Other Legislation Amendment Bill 2022

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2022

A Bill

for

An Act to amend the *Betting Tax Act 2018*, the *Payroll Tax Act 1971*, the *Racing Act 2002* and the *Racing Regulation 2013* for particular purposes

[s 1]

The Parliament of Queensland enacts— 1

Part 1 Preliminary 2

Clause 1 Short title 3

This Act may be cited as the *Betting Tax and Other
Legislation Amendment Act 2022.* 4
5

Clause 2 Commencement 6

(1) Parts 2, 4 and 5 commence on 1 December 2022. 7

(2) Part 3 commences on 1 January 2023, immediately after the
commencement of the *Revenue Legislation Amendment Act*
2022, part 8, division 3. 8
9
10

**Part 2 Amendment of Betting Tax Act
2018** 11
12

Clause 3 Act amended 13

This part amends the *Betting Tax Act 2018.* 14

**Clause 4 Amendment of s 24 (Meaning of taxable wagering
revenue)** 15
16

Section 24(3)(b), ‘section 28(3)’— 17

omit, insert— 18

section 28(2) 19

Clause 5 Amendment of s 28 (Amounts for general bets) 20

(1) Section 28(2)— 21

omit. 1

(2) Section 28(3)— 2

renumber as section 28(2). 3

Clause 6 Amendment of s 29 (Amount of bet generally) 4

Section 29(2)— 5

omit, insert— 6

(2) Without limiting subsection (1), the amount of a 7

bet that is a free bet includes the monetary value 8

of the free component of the bet. 9

Clause 7 Insertion of new pt 6A 10

After part 6— 11

insert— 12

Part 6A Payments to Racing 13

Queensland Board 14

59A Meaning of *betting tax revenue* 15

(1) The *betting tax revenue*, for a financial year, is 16
the amount worked out by— 17

(a) adding the amounts mentioned in subsection 18
(2); and 19

(b) deducting, from the amount worked out 20
under paragraph (a), the total of the amounts 21
mentioned in subsection (3). 22

(2) For subsection (1)(a), the amounts are— 23

(a) the total amount of all liability for betting 24
tax determined under assessments made 25
during the financial year; and 26

[s 7]

- (b) all amounts of unpaid tax interest that accrues in relation to unpaid betting tax during the financial year; and
- (c) all amounts of penalty tax included in assessments of liability for betting tax made during the financial year.
- (3) For subsection (1)(b), the amounts are—
- (a) all amounts for which an entitlement to a refund arises under section 37 or 41 during the financial year; and
- (b) all betting tax amounts for which an entitlement to a refund arises under the *Taxation Administration Act 2001*, part 4, division 2 during the financial year; and
- (c) the amount of all relevant tax law liabilities the payment of which is waived under the *Taxation Administration Act 2001*, section 43 during the financial year; and
- (d) the amount of all relevant tax law liabilities written off as mentioned in the *Taxation Administration Act 2001*, section 44 during the financial year; and
- (e) all amounts of relevant penalty tax or relevant unpaid tax interest remitted under the *Taxation Administration Act 2001*, section 59 or 60 during the financial year; and
- (f) all amounts of interest paid on relevant overpaid amounts under the *Taxation Administration Act 2001*, section 61 or 61A during the financial year.
- (4) Words and expressions used in this section and the *Taxation Administration Act 2001* have the same meaning in this section as they have in that Act.

-
- (5) In this section— 1
- betting tax amount* means an amount paid under 2
a tax law in relation to a liability for betting tax. 3
- relevant*, in relation to a tax law liability, penalty 4
tax, unpaid tax interest or overpaid amount, 5
means in relation to a liability for betting tax. 6

59B Payment of amounts to board 7

- (1) The Treasurer must, for each financial year in 8
which assessments are made of betting operators' 9
liability for betting tax, pay the board an amount 10
equal to 80% of the betting tax revenue for the 11
financial year. 12
- (2) The amount payable under subsection (1) for a 13
financial year is to be paid in 4 instalments as 14
provided under this section. 15
- (3) Each instalment for the financial year— 16
- (a) is to be paid as soon as practicable after the 17
end of each quarter in the financial year; and 18
- (b) may be based on an estimate of the betting 19
tax revenue for the financial year. 20
- (4) However, if the board has been overpaid or 21
underpaid for the financial year, the Treasurer 22
must, as the case requires— 23
- (a) deduct an amount from the next instalment 24
payable under this section; or 25
- (b) pay an additional amount with the next 26
instalment payable under this section. 27
- (5) Amounts payable under this section are to be paid 28
out of amounts paid under an appropriation Act to 29
the department in which the *Racing Act 2002* is 30
administered. 31
- (6) The Treasurer's obligation under subsection (1) 32
for a financial year is discharged to the extent of 33

[s 8]

	the amounts paid under subsection (5) for the financial year.	1 2
	(7) In this section—	3
	<i>appropriation Act</i> see the <i>Financial Accountability Act 2009</i> , schedule 3.	4 5
	<i>board</i> means the entity continued in existence under the <i>Racing Act 2002</i> , section 6 under the name Racing Queensland Board.	6 7 8
	<i>quarter</i> , in a financial year, means any of the following periods in the financial year—	9 10
	(a) 1 July to 30 September;	11
	(b) 1 October to 31 December;	12
	(c) 1 January to 31 March;	13
	(d) 1 April to 30 June.	14
Clause 8	Insertion of new pt 8, div 1, hdg	15
	Before section 66—	16
	<i>insert</i> —	17
	Division 1 Transitional provisions for Act No. 13 of 2018	18 19
Clause 9	Amendment of s 66 (Definition for part)	20
	Section 66, ‘part’—	21
	<i>omit, insert</i> —	22
	division	23
Clause 10	Insertion of new pt 8, div 2	24
	Part 8—	25
	<i>insert</i> —	26

Division 2	Transitional provisions for Betting Tax and Other Legislation Amendment Act 2022	1 2 3 4
69	Definition for division	5
	In this division—	6
	<i>2022–2023 financial year</i> means the financial year starting on 1 July 2022.	7 8
70	Annual liability for 2022–2023 financial year	9
	This Act applies in relation to the 2022–2023 financial year as if the reference in section 35, definition <i>annual betting tax amount</i> , paragraph (b) to the taxing rate were a reference to 17.9%.	10 11 12 13
71	Final liability for particular final periods in 2022–2023 financial year	14 15
(1)	This Act applies in relation to a relevant final period as if the reference in section 39, definition <i>adjusted betting tax amount</i> , paragraph (b) to the taxing rate were a reference to the adjusted taxing rate.	16 17 18 19 20
(2)	In this section—	21
	<i>adjusted taxing rate</i> means the percentage, worked out using the following formula, rounded to the nearest 2 decimal places (rounding one-half upwards)—	22 23 24 25 26
	$A = \left(15 \times \frac{153}{D}\right) + \left(20 \times \frac{D - 153}{D}\right)$	
	where—	27

[s 10]

<i>A</i> means the adjusted taxing rate.	1
<i>D</i> means the number of days in the relevant final period.	2 3
<i>relevant final period</i> means a final period—	4
(a) starting on 1 July 2022; and	5
(b) ending during the 2022–2023 financial year, on or after 1 December 2022.	6 7
<i>Note</i> —	8
See section 16 for when a final period starts and ends.	9
72 Payment of amounts to Racing Queensland Board for 2022–2023 financial year	10 11
(1) Section 59B applies in relation to the 2022–2023 financial year as if—	12 13
(a) the reference in section 59B(1) to betting tax revenue for the financial year were a reference to the adjusted betting tax revenue for the 2022–2023 financial year; and	14 15 16 17
(b) the reference in section 59B(2) to instalments were a reference to instalments; and	18 19 20
(c) section 59B(7), definition <i>quarter</i> , paragraphs (a) and (b) were omitted; and	21 22
(d) the reference in section 59B(7), definition <i>quarter</i> , paragraph (c) to 1 January were a reference to 1 December.	23 24 25
(2) In this section—	26
<i>adjusted betting tax revenue</i> , for the 2022–2023 financial year, means the amount worked out using the following formula, rounded to the nearest cent (rounding one-half upwards)—	27 28 29 30

$$A = R \times \frac{212}{365}$$

where—

A means the adjusted betting tax revenue for the 2022–2023 financial year.

R means the betting tax revenue for the 2022–2023 financial year.

Clause 11 Amendment of sch 1 (Dictionary)

(1) Schedule 1, definition *taxing rate*—

omit.

(2) Schedule 1—

insert—

betting tax revenue, for a financial year, see section 59A.

racing levy rate means 5%.

taxing rate means the rate that is the total of—

(a) either—

(i) the rate, of not more than 15%, prescribed by regulation; or

(ii) if a rate is not prescribed under subparagraph (i)—15%; and

(b) the racing levy rate.

Part 3 Amendment of Payroll Tax Act 1971

Clause 12 Act amended

This part amends the *Payroll Tax Act 1971*.

[s 13]

Clause 13	Amendment of s 5 (Meaning of <i>change of status</i>)	1
	Section 5, note—	2
	<i>omit, insert—</i>	3
	Notes—	4
	1 If an employer who is not a group member changes status, the employer is required to lodge a final return for, and pay, payroll tax and the mental health levy for the final period.	5 6 7 8
	2 If an employer who is the DGE for a group changes status, the DGE is required to lodge a final return for, and pay, payroll tax and the mental health levy for the final period.	9 10 11 12
	3 If an employer who is a non-DGE group member changes status—	13 14
	(a) the employer is required to lodge a final return for, and pay, payroll tax for the final period; and	15 16 17
	(b) the DGE for the group is required to lodge a final return for, and pay, the mental health levy for the final period.	18 19 20
Clause 14	Amendment of s 8 (Relationship of Act with Administration Act)	21 22
	Section 8(1), after ‘tax’—	23
	<i>insert—</i>	24
	or the mental health levy	25
Clause 15	Amendment of s 8A (Application of sdiv 1)	26
	Section 8A(1), after ‘tax’—	27
	<i>insert—</i>	28
	and the mental health levy	29

Clause 16	Amendment of s 9 (Wages liable to payroll tax—nexus with Queensland)	1 2
	(1) Section 9, heading, after ‘tax’—	3
	<i>insert—</i>	4
	and mental health levy	5
	(2) Section 9(1) to (4), (6) and (7), after ‘tax’—	6
	<i>insert—</i>	7
	and the mental health levy	8
Clause 17	Amendment of s 9C (Place and day of payment of wages)	9
	Section 9C(5), note, after ‘tax’—	10
	<i>insert—</i>	11
	or the mental health levy	12
Clause 18	Amendment of s 12A (Imposition of mental health levy on taxable wages)	13 14
	Section 12A—	15
	<i>insert—</i>	16
	(3) A reference in subsection (2) to amounts attributable to the levy does not include amounts of penalty tax or unpaid tax interest, a penalty amount under section 90 or an amount recovered because of the imposition of a penalty for an offence.	17 18 19 20 21 22
Clause 19	Amendment of s 13 (Value of taxable wages)	23
	(1) Section 13(1), after ‘kind’—	24
	<i>insert—</i>	25
	by an employer	26
	(2) Section 13(5), definition <i>FBT rate</i> , after ‘payroll tax’—	27

[s 20]

insert— 1
or the mental health levy 2

Clause 20 Amendment of s 13F (Liability for payroll tax for payments taken to be wages) 3
4

(1) Section 13F, heading, after ‘tax’— 5

insert— 6

or mental health levy 7

(2) Section 13F— 8

insert— 9

(1A) If a relevant contract employer pays the mental health levy on wages comprising a payment (the **primary payment**) in relation to the performance of work— 10
11
12
13

(a) no other person is liable for the mental health levy on the primary payment; and 14
15

(b) another person who is liable to pay wages comprising a payment (a **secondary payment**) in relation to the work is not liable for the mental health levy on the secondary payment. 16
17
18
19
20

(1B) Subsection (2)(a) applies subject to part 2, divisions 5B and 5C. 21
22

(3) Section 13F(2), after ‘Subsection (1)(b)’— 23

insert— 24

or (2)(b) 25

(4) Section 13F(1A) to (2)— 26

renumber as section 13F(2) to (4). 27

Clause 21 Amendment of s 13J (Amounts taken to be wages) 28

Section 13J(2)(a), after ‘tax’— 29

insert— 1
or the mental health levy 2

- Clause 22 Amendment of s 13K (Liability for payroll tax for payments taken to be wages)** 3
4
- (1) Section 13K, heading, after ‘tax’— 5
insert— 6
or mental health levy 7
- (2) Section 13K(1)(b) and (2), after ‘tax’— 8
insert— 9
or the mental health levy 10
- (3) Section 13K(3), after ‘13LA’— 11
insert— 12
and part 2, divisions 5B and 5C 13

- Clause 23 Amendment of s 13L (Employment agency contract reducing or avoiding liability to payroll tax)** 14
15
- (1) Section 13L, heading, after ‘tax’— 16
insert— 17
or mental health levy 18
- (2) Section 13L(1), after ‘tax’— 19
insert— 20
or the mental health levy 21
- (3) Section 13L— 22
insert— 23
(1A) A reference in subsection (1) to a party to a 24
contract includes, for a contract to which a 25
non-DGE member of a group is a party, a 26
reference to the DGE for the group. 27

[s 24]

- (4) Section 13L(1A) to (3)— 1
renumber as section 13L(2) to (4). 2

Clause 24 Amendment of s 13LA (Particular avoidance arrangements involving employment agents) 3
4

- (1) Section 13LA(1)(b), after ‘tax’— 5
insert— 6
and levy 7
- (2) Section 13LA(2)(c), after ‘tax’— 8
insert— 9
or the mental health levy 10
- (3) Section 13LA(4)(a), after ‘non-adjusted tax’— 11
insert— 12
and levy 13
- (4) Section 13LA(4)(a), after ‘payroll tax’— 14
insert— 15
and the mental health levy 16
- (5) Section 13LA(4)(b), after ‘adjusted tax’— 17
insert— 18
and levy 19
- (6) Section 13LA(4)(b), after ‘payroll tax’— 20
insert— 21
and the mental health levy 22

Clause 25 Amendment of s 13S (Automatic election of relevant day) 23
Section 13S(1)(c), after ‘tax’— 24
insert— 25
or the mental health levy 26

Clause 26	Amendment of s 13T (Effect of rescission or cancellation of share or option)	1 2
	(1) Section 13T(3), after ‘tax’—	3
	<i>insert—</i>	4
	and the mental health levy	5
	(2) Section 13T—	6
	<i>insert—</i>	7
	(3A) However, if the grantor is a non-DGE group member, subsection (3) applies as if a reference to making a reassessment of a grantor’s liability for the mental health levy were a reference to making a reassessment of the DGE’s liability for the mental health levy.	8 9 10 11 12 13
	(3) Section 13T(3A) to (5)—	14
	<i>renumber</i> as section 13T(4) to (6).	15
Clause 27	Amendment of s 14 (Exemption from payroll tax)	16
	(1) Section 14, heading, after ‘tax’—	17
	<i>insert—</i>	18
	and mental health levy	19
	(2) Section 14(2), after ‘to payroll tax’—	20
	<i>insert—</i>	21
	and the mental health levy	22
Clause 28	Amendment of s 14A (Exemption for parental, adoption, surrogacy or cultural parent leave)	23 24
	Section 14A(1), after ‘tax’—	25
	<i>insert—</i>	26
	and the mental health levy	27

[s 29]

Clause 29	Amendment of s 15 (Exemption from payroll tax—certain CWA wages)	1 2
(1)	Section 15, heading, after ‘tax’— <i>insert—</i>	3 4
	and mental health levy	5
(2)	Section 15— <i>insert—</i>	6 7
(2A)	For divisions 5A to 5C, CWA’s periodic levy liability, annual levy liability and final levy liability are nil.	8 9 10
(3)	Section 15(3), ‘subsection (2) does’— <i>omit, insert—</i>	11 12
	subsections (2) and (3) do	13
(4)	Section 15(4) and (5)— <i>omit, insert—</i>	14 15
(4)	If subsection (4)(a) applies and subsection (4)(b) does not apply—	16 17
(a)	payroll tax payable is the amount bearing the same proportion to payroll tax payable on CWA’s taxable wages as CWA’s commercial wages bear to taxable wages before deducting the prescribed amount; and	18 19 20 21 22
(b)	CWA’s taxable wages are taken to include only CWA’s commercial wages for the purpose of determining CWA’s periodic levy liability, annual levy liability and final levy liability.	23 24 25 26 27
(5)	If subsection (4)(b) applies—	28
(a)	the annual amount of payroll tax payable by the members of the group must be reduced by an amount bearing the same proportion to the payroll tax payable as CWA’s taxable wages (other than CWA’s commercial	29 30 31 32 33

	wages) bear to the taxable wages paid or payable by the members of the group; and	1 2
	(b) CWA's taxable wages are taken to include only CWA's commercial wages for the purpose of determining—	3 4 5
	(i) CWA's periodic levy liability; and	6
	(ii) the DGE's annual levy liability and final levy liability.	7 8
(5)	Section 15(2A) to (8)—	9
	<i>renumber</i> as section 15(3) to (9).	10
Clause 30	Amendment of s 15A (Exemption for services performed or rendered entirely in another country)	11 12
	Section 15A after 'tax'—	13
	<i>insert</i> —	14
	and the mental health levy	15
Clause 31	Amendment of s 19 (Meaning of <i>significant wage change</i>)	16
	Section 19(1)(b), 'would'—	17
	<i>omit</i> .	18
Clause 32	Amendment of s 25 (Meaning of <i>significant wage change</i>)	19
	Section 25(1), 'would'—	20
	<i>omit</i> .	21
Clause 33	Amendment of s 29 (Definitions for sdiv 1)	22
	Section 29(3), 'if the person lodged, or was required under section 64 to lodge'—	23 24
	<i>omit, insert</i> —	25
	if under section 64(2) the person lodged, or was	26

[s 34]

	required to lodge	1
Clause 34	Amendment of s 30 (Amount of annual liability)	2
	Section 30(2), ‘if the employer lodged, or was required under section 64 to lodge’—	3 4
	<i>omit, insert—</i>	5
	if under section 64(2) the employer lodged, or was required to lodge	6 7
Clause 35	Amendment of s 35A (Rebate for annual payroll tax amount)	8 9
	Section 35A(3), ‘if the employer or DGE lodged under section 64, or was required under that section to lodge, one’—	10 11
	<i>omit, insert—</i>	12
	if under section 64(2) the employer or DGE lodged, or was required to lodge, 1	13 14
Clause 36	Amendment of s 36 (Application of sdiv 1)	15
	Section 36(a), ‘section 64’—	16
	<i>omit, insert—</i>	17
	section 64(2)	18
Clause 37	Replacement of s 43E (Meaning of <i>primary periodic threshold</i> and <i>additional periodic threshold</i>)	19 20
	Section 43E—	21
	<i>omit, insert—</i>	22
	43E Meaning of <i>primary periodic threshold</i> and <i>additional periodic threshold</i>	23 24
	(1) The commissioner may, by written notice given to an employer, determine—	25 26

-
- (a) the amount of the employer's primary periodic threshold for a periodic return period; or
- (b) the amount of the employer's additional periodic threshold for a periodic return period.
- (2) Subsection (1) does not apply for the last periodic return period of a financial year for the employer.
- (3) The *primary periodic threshold* for an employer for a periodic return period is—
- (a) if an amount has been determined under subsection (1)(a)—that amount; or
- (b) otherwise—the amount worked out on the most recent calculation day using the following formula—
- $$\mathbf{PPT} = \mathbf{A} \times \frac{\mathbf{M}}{\mathbf{12}}$$
- where—
- A** means the adjusted primary threshold for the employer for the current financial year.
- M** means the number of months in the period.
- PPT** means the primary periodic threshold for the employer for the periodic return period.
- (4) The *additional periodic threshold* for an employer for a periodic return period is—
- (a) if an amount has been determined under subsection (1)(b)—that amount; or
- (b) otherwise—the amount worked out on the most recent calculation day using the following formula—

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$$\text{APT} = \text{A} \times \frac{\text{M}}{12}$$

where—

A means the adjusted additional threshold for the employer for the current financial year.

APT means the additional periodic threshold for the employer for the periodic return period.

M means the number of months in the periodic return period.

43EA Meaning of *current financial year*

The *current financial year* for a periodic return period is the financial year in which the periodic return period occurs.

43EB Meaning of *calculation day*

- (1) This section applies for working out an employer's primary periodic threshold or additional periodic threshold, for a periodic return period, under section 43E.
- (2) Each of the following days is a *calculation day*—
 - (a) 1 July in the current financial year;
 - (b) a day on which a change to the periodic return period takes effect under section 60;
 - (c) if a relevant determination for the periodic return period has been made—a day that the relevant determination stops applying;
 - (d) a day, in the current financial year, that the employer is first registered, or required to

-
- register, as an employer under part 3, 1
division 1; 2
- (e) for an employer who is not a group member 3
and who has paid, is liable to pay, or 4
anticipates paying or being liable to pay, 5
interstate wages during the current financial 6
year—the last day of a periodic return 7
period, in the current financial year, during 8
which a significant wage change happens 9
for the employer; 10
- (f) for an employer who stops being a group 11
member in the current financial year—the 12
first day that the employer pays, or becomes 13
liable to pay, taxable wages other than as a 14
group member; 15
- (g) for an employer who is a group member but 16
is not the DGE for the group—the last day 17
of a periodic return period, in the current 18
financial year, during which the employer 19
receives revised group wage information 20
from the DGE for the group under section 21
88E; 22
- (h) for an employer who is the DGE for a 23
group—the last day of a periodic return 24
period, in the current financial year, during 25
which— 26
- (i) a significant wage change happens for 27
the group; or 28
- (ii) an employer becomes a member of the 29
group (whether or not the employer 30
had previously been a member of the 31
group); or 32
- (iii) a non-DGE group member pays, or 33
becomes liable to pay, taxable wages 34
other than as a group member. 35
- (3) Subsection (2)(c) does not apply if, at the time the 36

[s 37]

relevant determination stops applying, another relevant determination starts to apply.	1 2
(4) In this section—	3
<i>relevant determination</i> means—	4
(a) in relation to an employer’s primary periodic threshold for a periodic return period—a determination under section 43E(1)(a); or	5 6 7 8
(b) in relation to an employer’s additional periodic threshold for a periodic return period—a determination under section 43E(1)(b).	9 10 11 12
43EC Meaning of <i>significant wage change</i>	13
(1) A <i>significant wage change</i> happens during a periodic return period for an employer or group if the previous estimated wages for the period differ by more than 30% from the current estimated wages for the period.	14 15 16 17 18
(2) In this section—	19
<i>current estimated wages</i> , in relation to a periodic return period, means—	20 21
(a) for an employer—the total amount of the taxable wages and any interstate wages, for the current financial year, estimated by the employer at the end of the periodic return period; or	22 23 24 25 26
(b) for a group—the total amount of the taxable wages and any interstate wages, for the current financial year, estimated by the members of the group at the end of the periodic return period.	27 28 29 30 31
<i>previous estimated wages</i> , in relation to a periodic return period, means—	32 33

(a)	for an employer—the total amount of the taxable wages and any interstate wages, for the current financial year, estimated by the employer at the most recent of the following days—	1 2 3 4 5
(i)	the end of the previous periodic return period;	6 7
(ii)	the most recent calculation day for the periodic return period under section 43EB(2); or	8 9 10
(b)	for a group—the total amount of the taxable wages and any interstate wages, for the current financial year, estimated by the members of the group at the most recent of the following days—	11 12 13 14 15
(i)	the end of the previous periodic return period;	16 17
(ii)	the most recent calculation day for the periodic return period under section 43EB(2).	18 19 20
Clause 38	Amendment of s 43F (Amount of periodic levy liability)	21
	Section 43F—	22
	<i>insert—</i>	23
(4)	There is no periodic levy liability for the last periodic return period of a financial year.	24 25
	<i>Notes—</i>	26
1	Under section 30(1)(a) of the Administration Act, an employer’s periodic levy liability for a periodic return period must be paid on the date the employer is required to lodge a periodic return for the period.	27 28 29 30
2	An employer may be required, under the Administration Act, to include assessed interest or penalty tax in an assessment of periodic levy liability.	31 32 33 34

[s 39]

Clause 39	Amendment of s 43I (Definitions for division)	1
(1)	Section 43I—	2
	<i>insert—</i>	3
	<i>relevant group employer</i> , in relation to the DGE	4
	for a group, for a financial year, means an	5
	employer who was a member of the group for all	6
	or part of the financial year.	7
(2)	Section 43I, definition <i>additional annual levy amount</i> ,	8
	formula, definition <i>E</i> , paragraph (b)—	9
	<i>omit, insert—</i>	10
	(b) if the employer is the DGE for a group—the	11
	number of days in the financial year for	12
	which 1 or more relevant group employers	13
	paid, or were liable to pay, as members of	14
	the group taxable wages or interstate wages,	15
	or taxable wages and interstate wages.	16
(3)	Section 43I, definition <i>primary annual levy amount</i> , formula,	17
	definition <i>E</i> , paragraph (b)—	18
	<i>omit, insert—</i>	19
	(b) if the employer is the DGE for a group—the	20
	number of days in the financial year for	21
	which 1 or more relevant group employers	22
	paid, or were liable to pay, as members of	23
	the group taxable wages or interstate wages,	24
	or taxable wages and interstate wages.	25
Clause 40	Amendment of s 43J (Amount of annual levy liability)	26
(1)	Section 43J(2) and (3)—	27
	<i>omit, insert—</i>	28
	(2) Subsection (1) applies subject to subsections (3)	29
	to (7).	30
	(3) Subsection (4) applies if—	31

-
- (a) the employer is not a group member on 30 1
June in the financial year; and 2
- (b) under section 64(2) or (5), a person lodged, 3
or was required to lodge, a final return for a 4
final period during the financial year stating 5
the person's final levy liability or final levy 6
refund amount for the final period; and 7
- (c) the stated final levy liability or final levy 8
refund amount was calculated wholly or 9
partly with reference to wages paid or 10
payable by the employer during the final 11
period (*final levy return wages*). 12
- (4) For working out the employer's annual levy 13
liability for the financial year— 14
- (a) the final levy return wages are not included 15
in the wages paid or payable for the 16
financial year; and 17
- (b) the part of the periodic levy liability amount 18
attributable to the final levy return wages 19
(the *final levy return liability*) is not 20
included in the employer's combined 21
periodic liability for the financial year; and 22
- (c) the employer is taken not to have paid, or 23
been liable to pay, wages for the days in the 24
final period on which the employer paid, or 25
was liable to pay, the final levy return 26
wages. 27
- (5) Subsection (6) applies if— 28
- (a) the employer is the DGE for a group on 30 29
June in the financial year; and 30
- (b) under section 64(2) or (5), a person lodged, 31
or was required to lodge, a final return for a 32
final period during the financial year stating 33
the person's final levy liability or final levy 34
refund amount for the final period; and 35

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- (c) the stated final levy liability or final levy refund amount was calculated wholly or partly with reference to wages paid or payable by a person during the final period (*final levy return wages*). 1
2
3
4
5
- (6) For working out the DGE's annual levy liability for the financial year— 6
7
 - (a) the final levy return wages are not included in the wages paid or payable by members of the group for the financial year; and 8
9
10
 - (b) the part of the periodic levy liability amount attributable to the final levy return wages (the *final levy return liability*) is not included in the DGE's combined periodic liability for the financial year; and 11
12
13
14
15
 - (c) the person mentioned in subsection (5)(c) is taken not to have paid, or been liable to pay, taxable wages or interstate wages, or taxable wages and interstate wages, as a member of the group for the days in the final period on which the person paid, or was liable to pay, the final levy return wages. 16
17
18
19
20
21
22
- (7) Subsections (2) to (6) do not apply in relation to a final period during the financial year if— 23
24
 - (a) the commissioner makes an original assessment of the employer's annual levy liability, other than under the Administration Act, section 14(a); and 25
26
27
28
 - (b) the employer is not a group member on 30 June in the year; and 29
30
 - (c) the employer was not a group member during the final period; and 31
32
 - (d) the employer's annual levy liability would be greater if the final levy return wages and final levy return liability for the final period were not included. 33
34
35
36

	(2) Section 43J, notes 1 and 2, ‘annual liability or’—	1
	<i>omit.</i>	2
Clause 41	Amendment of s 46 (Nomination by DGE of group members to share in excess deduction)	3
	Section 46, ‘final return’—	4
	<i>omit, insert—</i>	5
	a final return lodged under section 64(2)	6
Clause 42	Amendment of s 49C (Nomination by DGE of group members to share in excess rebate)	7
	Section 49C, ‘final return’—	8
	<i>omit, insert—</i>	9
	a final return lodged under section 64(2)	10
Clause 43	Amendment of s 50 (Arrangements for avoidance of tax may be disregarded)	11
	Section 50(1), after ‘tax’—	12
	<i>insert—</i>	13
	or the mental health levy	14
Clause 44	Amendment of s 63 (Annual return)	15
	Section 63(4)(a)—	16
	<i>omit, insert—</i>	17
	(a) under section 64(2), lodged or was required to lodge a final return during the year; and	18
		19
Clause 45	Amendment of s 64 (Final return)	20
	(1) Section 64(5)—	21
		22

[s 46]

omit, insert— 1

- (5) The employer who is the DGE for the group on the last day of the final period for the change of status must lodge a return for taxable wages paid or payable by the group members for the final period. 2
3
4
5
6

Note— 7

Failure to lodge a final return is an offence under section 121 of the Administration Act. 8
9

- (2) Section 64(6), before paragraph (a)— 10

insert— 11

(aa) be lodged within 21 days after the end of the periodic return period in which the last day of the final period occurs; and 12
13
14

- (3) Section 64(6)(aa) to (c)— 15

renumber as section 64(6)(a) to (d). 16

Clause 46 Amendment of s 70 (Groups arising from the use of common employees) 17
18

Section 70(4), note, after 'tax'— 19

insert— 20

and mental health levy 21

Clause 47 Amendment of s 71 (Groups of commonly controlled businesses) 22
23

Section 71(1), note, after 'tax'— 24

insert— 25

and mental health levy 26

Clause 48	Amendment of s 72 (Groups arising from tracing of interests in corporations)	1 2
	Section 72(1), note, after ‘tax’—	3
	<i>insert—</i>	4
	and mental health levy	5
Clause 49	Amendment of s 73 (Smaller groups subsumed into larger groups)	6 7
	Section 73(2), note 1, after ‘tax’—	8
	<i>insert—</i>	9
	and mental health levy	10
Clause 50	Insertion of new s 77A	11
	After section 77—	12
	<i>insert—</i>	13
	77A Reassessment—determination of primary periodic threshold or additional periodic threshold	14 15 16
	(1) This section applies if—	17
	(a) the commissioner makes or revokes a determination under section 43E(1); and	18 19
	(b) the making or revocation of the determination—	20 21
	(i) relates to a periodic return period for which an assessment of the employer’s periodic levy liability has been made; and	22 23 24 25
	(ii) would change the amount of the employer’s periodic levy liability for the period.	26 27 28
	(2) A reassessment of the employer’s periodic levy liability for the periodic return period must be	29 30

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	made to give effect to the making or revocation of the determination.	1 2
	(3) Subsection (4) applies if a reassessment required under subsection (2) would change the amount of any of the following (each an <i>affected liability</i>) for which an assessment has been made—	3 4 5 6
	(a) the employer’s annual levy liability for a financial year;	7 8
	(b) the employer’s final levy liability for a final period;	9 10
	(c) for an employer who is a non-DGE group member—	11 12
	(i) the DGE’s annual levy liability for a financial year; or	13 14
	(ii) the DGE’s final levy liability for a final period.	15 16
	(4) A reassessment of the affected liability must be made to take into account the making or revocation of the determination.	17 18 19
Clause 51	Amendment of s 78 (Reassessment—annual liability of non-group employer who has lodged a final return)	20 21
	Section 78(1)(b)—	22
	<i>omit, insert—</i>	23
	(b) under section 64(2), the employer lodged, or was required to lodge, a final return for a final period during the year, and the employer was not a group member during the final period; and	24 25 26 27 28
Clause 52	Insertion of new s 78A	29
	After section 78—	30
	<i>insert—</i>	31

78A Reassessment—annual levy liability of non-group employer who has lodged a final return	1 2 3
(1) This section applies if—	4
(a) an employer is not a group member on 30 June in a financial year; and	5 6
(b) under section 64(2), the employer lodged, or was required to lodge, a final return for a final period during the year, and the employer was not a group member during the final period; and	7 8 9 10 11
(c) the original assessment of the employer’s annual levy liability for the year—	12 13
(i) was not made by the commissioner; and	14 15
(ii) was made as required under section 43J(4); and	16 17
(d) the employer’s annual levy liability for the year worked out as required under section 43J(4) is greater than it would be if the final return wages and final return liability for a final period mentioned in paragraph (b) were included for working out the liability.	18 19 20 21 22 23
(2) Despite section 43J(4), the commissioner must make a reassessment of the employer’s annual levy liability for the year to include the final return wages and final return liability mentioned in subsection (1)(d) for working out the liability.	24 25 26 27 28
(3) In this section—	29
<i>final return liability</i> means the employer’s periodic liability amount for a final period mentioned in subsection (1)(b).	30 31 32
<i>final return wages</i> means taxable wages and interstate wages paid or payable by the employer for a final period mentioned in subsection (1)(b).	33 34 35

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Clause 53	Amendment of s 79 (Reassessment—change of DGE)	1
	Section 79, heading, after ‘Reassessment’—	2
	<i>insert—</i>	3
	of payroll tax liability	4
Clause 54	Insertion of new s 79A	5
	After section 79—	6
	<i>insert—</i>	7
	79A Reassessment of levy liability—change of DGE	8
		9
	(1) This section applies for an employer who is a group member if—	10
		11
	(a) the DGE for the group changes; and	12
	<i>Note—</i>	13
	See section 75 (Designation of group member as DGE).	14
		15
	(b) the change of DGE—	16
	(i) relates to a periodic return period for which an assessment of the employer’s periodic levy liability has been made; and	17
		18
		19
		20
	(ii) would change the amount of the employer’s periodic levy liability for the period.	21
		22
		23
	(2) A reassessment of the employer’s periodic levy liability for the periodic return period must be made to give effect to the change of DGE.	24
		25
		26
	(3) Subsection (4) applies if a reassessment required under subsection (2) would change the amount of any of the following (each an <i>affected liability</i>) for which an assessment has been made—	27
		28
		29
		30

	(a) the employer’s annual levy liability for a financial year;	1 2
	(b) the employer’s final levy liability for a final period;	3 4
	(c) if the employer is not the DGE—	5
	(i) the DGE’s annual levy liability for a financial year; or	6 7
	(ii) the DGE’s final levy liability for a final period.	8 9
	(4) A reassessment of the affected liability must be made to take into account the change of DGE.	10 11
Clause 55	Amendment of s 80 (Reassessment—making or revocation of order excluding a person from a group)	12 13
	Section 80, heading, after ‘Reassessment’—	14
	<i>insert—</i>	15
	of payroll tax liability	16
Clause 56	Insertion of new s 80A	17
	After section 80—	18
	<i>insert—</i>	19
	80A Reassessment of levy liability—making or revocation of order excluding a person from a group	20 21 22
	(1) This section applies if—	23
	(a) the commissioner—	24
	(i) makes an order under section 74 excluding a person from a group; or	25 26
	(ii) revokes an order mentioned in subparagraph (i); and	27 28
	(b) the making or revocation of the order—	29

[s 57]

	(i) relates to a periodic return period for which an assessment of the person's periodic levy liability has been made; and	1 2 3 4
	(ii) would change the amount of the person's periodic levy liability for the period.	5 6 7
(2)	A reassessment of the person's periodic levy liability for the periodic return period must be made to give effect to the making or revocation of the order.	8 9 10 11
(3)	Subsection (4) applies if a reassessment required under subsection (2) would change the amount of any of the following (each an <i>affected liability</i>) for which an assessment has been made—	12 13 14 15
	(a) the person's annual levy liability for a financial year;	16 17
	(b) the person's final levy liability for a final period;	18 19
	(c) if subsection (1)(a)(ii) applies and, immediately after the revocation, the person is not the DGE—	20 21 22
	(i) the DGE's annual levy liability for a financial year; or	23 24
	(ii) the DGE's final levy liability for a final period.	25 26
(4)	A reassessment of the affected liability must be made to take into account the making or revocation of the determination.	27 28 29
Clause 57	Amendment of s 81 (Provision about assessments made by commissioner—employer who is required to lodge periodic returns)	30 31 32
	Section 81, heading, after 'about'—	33

insert—

payroll tax

Clause 58 Insertion of new s 81A

After section 81—

insert—

81A Provision about levy assessments made by commissioner—employer who is required to lodge periodic returns

- (1) Subsection (2) applies if an employer lodged, or was required under section 59 to lodge, a periodic return during all or part of a financial year (the *relevant period*).
- (2) In making an annual levy liability assessment for the employer for the year, the commissioner may treat the employer as if the employer had been exempt under section 62 from lodging periodic returns during all or part of the relevant period.
- (3) Subsection (4) applies if an employer lodged, or was required under section 59 to lodge, a periodic return during all or part of a final period (also the *relevant period*).
- (4) In making a final levy liability assessment for the employer for the final period, the commissioner may treat the employer as if the employer had been exempt under section 62 from lodging periodic returns during all or part of the relevant period.
- (5) If subsection (2) or (4) applies—
 - (a) the employer must be treated for this Act and the Administration Act as if the employer did not have periodic levy liability, and had been exempt under section 62 from lodging periodic returns, for

[s 58]

- periodic return periods during all or part of 1
the relevant period; and 2
- (b) any assessment of periodic levy liability for 3
a periodic return period mentioned in 4
paragraph (a) is taken not to have been 5
made; and 6
- (c) the commissioner may apply, in the order 7
required under the Administration Act, 8
section 42, the whole or part of an amount 9
paid or payable by the employer for periodic 10
levy liability for a periodic return period 11
mentioned in paragraph (a) as payment 12
for— 13
- (i) for an employer who is a non-DGE 14
group member—a prescribed levy 15
liability of the employer; or 16
- (ii) for an employer who is a group 17
member (whether or not the employer 18
is the DGE)—a prescribed levy 19
liability of another group member; and 20
- (d) the commissioner is not prevented from 21
making a subsequent reassessment under 22
section 82A of— 23
- (i) for an employer who is not a group 24
member or who is the DGE for a 25
group—the employer’s periodic levy 26
liability, annual levy liability or final 27
levy liability; or 28
- (ii) for an employer who is a non-DGE 29
group member—the employer’s 30
periodic levy liability or the DGE’s 31
annual levy liability or final levy 32
liability. 33
- (6) For this section, the circumstances in which an 34
employer was required under section 59 to lodge 35
a periodic return during the relevant period 36

	include an assessment or reassessment mentioned	1
	in section 82A(2) or (5) being made by the	2
	commissioner in relation to the period.	3
(7)	In this section—	4
	<i>annual levy liability assessment</i> , for a year, for an	5
	employer, means—	6
(a)	if the employer is not a group member or is	7
	the DGE for a group—an assessment or	8
	reassessment of the employer’s annual levy	9
	liability for the year; or	10
(b)	if the employer is a non-DGE group	11
	member—an assessment or reassessment of	12
	the DGE’s annual levy liability for the year.	13
	<i>final levy liability assessment</i> , for a final period,	14
	for an employer, means—	15
(a)	if the employer is not a group member or is	16
	the DGE for a group—an assessment or	17
	reassessment of the employer’s final levy	18
	liability for the final period; or	19
(b)	if the employer is a non-DGE group	20
	member—an assessment or reassessment of	21
	the DGE’s final levy liability for the final	22
	period.	23
Clause 59	Amendment of s 82 (Provision about assessments made	24
	by commissioner—employer who is exempt from lodging	25
	periodic returns)	26
	Section 82, heading, after ‘about’—	27
	<i>insert—</i>	28
	payroll tax	29
Clause 60	Insertion of new s 82A	30
	After section 82—	31

[s 60]

insert—

**82A Provision about levy assessments made by
commissioner—employer who is exempt from
lodging periodic returns**

- (1) Subsection (2) applies if—
- (a) an employer was exempt under section 62 from lodging a periodic return during all or part of a financial year (the *exemption period*); or
 - (b) the commissioner authorised the employer, under section 60, to lodge periodic returns for periods other than a month during all or part of a financial year (also the *exemption period*).
- (2) In making a relevant assessment for the employer for the exemption period, the commissioner may treat the employer as if the employer had been required under section 59 to lodge a periodic return for each month during all or part of the exemption period.
- (3) For subsection (2), a *relevant assessment* is—
- (a) if the employer is not a group member or is the DGE for a group—
 - (i) an assessment or reassessment of the employer’s periodic levy liability for a periodic return period during the exemption period; or
 - (ii) an assessment or reassessment of the employer’s annual levy liability for the year; or
 - (b) if the employer is a non-DGE group member—
 - (i) an assessment or reassessment of the employer’s periodic levy liability for a

-
- periodic return period during the 1
exemption period; or 2
- (ii) an assessment or reassessment of the 3
DGE's annual levy liability for the 4
year. 5
- (4) Subsection (5) applies if— 6
- (a) an employer was exempt under section 62 7
from lodging a periodic return during all or 8
part of a final period (also the *exemption* 9
period); or 10
- (b) the commissioner authorised the employer, 11
under section 60, to lodge periodic returns 12
for periods other than a month during all or 13
part of a final period (also the *exemption* 14
period). 15
- (5) In making a relevant assessment, the 16
commissioner may treat the employer as if the 17
employer had been required under section 59 to 18
lodge a periodic return for each month during all 19
or part of the exemption period. 20
- (6) For subsection (5), a *relevant assessment* is— 21
- (a) if the employer is not a group member or is 22
the DGE for a group— 23
- (i) an assessment or reassessment of the 24
employer's periodic levy liability for a 25
periodic return period during the 26
exemption period; or 27
- (ii) an assessment or reassessment of the 28
employer's final levy liability for the 29
final period; or 30
- (b) if the employer is a non-DGE group 31
member— 32
- (i) an assessment or reassessment of the 33
employer's periodic levy liability for a 34

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- periodic return period during the 1
exemption period; or 2
- (ii) an assessment or reassessment of the 3
DGE's final levy liability for the final 4
period. 5
- (7) The commissioner may make an assessment or 6
reassessment mentioned in subsection (2) or (5) 7
only if— 8
- (a) the employer contravenes section 87 or 87A 9
during the exemption period; or 10
- (b) the employer gave the commissioner false or 11
misleading information in contravention of 12
the Administration Act, section 122 or 123, 13
and the commissioner relied on the 14
information in— 15
- (i) granting an exemption under section 16
62; or 17
- (ii) authorising the employer, under section 18
60, to lodge periodic returns for 19
periods other than a month; or 20
- (c) the commissioner has made an assessment 21
or reassessment mentioned in section 22
81A(2) or (4) in relation to the exemption 23
period. 24
- (8) If the commissioner makes an assessment or 25
reassessment mentioned in subsection (2) or (5)— 26
- (a) the employer must be treated for this Act 27
and the Administration Act, other than the 28
Administration Act, section 121, as if the 29
employer had been required under section 30
59 to lodge, on the return date, a periodic 31
return for each month during all or part of 32
the exemption period; and 33
- (b) the commissioner is not prevented from 34
making a subsequent reassessment of— 35

	(i) for an employer who is not a group member or who is the DGE for a group—the employer’s annual levy liability or final levy liability under section 81A; or	1 2 3 4 5
	(ii) for an employer who is a non-DGE group member—the DGE’s annual levy liability or final levy liability under section 81A.	6 7 8 9
	(9) For this section, the circumstances in which an employer was exempt under section 62 from lodging a periodic return during the exemption period include an assessment or reassessment mentioned in section 81A(2) or (4) being made by the commissioner in relation to the period.	10 11 12 13 14 15
Clause 61	Amendment of s 83 (Application of annual refund amount, annual levy refund amount, final refund amount or final levy refund amount)	16 17 18
	Section 83(2)(b), after ‘liability’—	19
	<i>insert—</i>	20
	or prescribed levy liability	21
Clause 62	Amendment of s 84 (Provision for refunds under Administration Act to group members)	22 23
	(1) Section 84(1), after ‘tax’—	24
	<i>insert—</i>	25
	or the mental health levy	26
	(2) Section 84(2)(a), after ‘liability’—	27
	<i>insert—</i>	28
	or prescribed levy liability	29

[s 63]

Clause 63	Insertion of new ss 88A–88E	1
	After section 88—	2
	<i>insert—</i>	3
	88A Notification requirements—annual information for groups	4
		5
	(1) This section provides for the giving of—	6
	(a) particular information relating to each financial year (the <i>relevant financial year</i>); and	7 8 9
	(b) particular information relating to the financial year immediately following the relevant financial year (the <i>following financial year</i>).	10 11 12 13
	(2) On or before 7 July in the relevant financial year, an employer who was a non-DGE group member on 1 July of the relevant financial year must give the following information to the DGE for the group—	14 15 16 17 18
	(a) the employer’s name and ABN;	19
	(b) an estimate of the total amount of the taxable wages, and the total amount of any interstate wages, that will be payable by the employer as a member of the group for the relevant financial year.	20 21 22 23 24
	(3) On or before 28 July in the relevant financial year, the DGE for a group must give the following information to each employer who was a group member on 1 July in the relevant financial year—	25 26 27 28
	(a) an estimate of the total amount of the taxable wages that will be payable by all group members for the relevant financial year;	29 30 31 32
	(b) an estimate of the total amount of the interstate wages that will be payable by all	33 34

group members for the relevant financial year.	1 2
(4) The information given under subsection (3) may be determined from the information received under subsection (2)(b).	3 4 5
(5) On or before 7 July in the following financial year, an employer who was a non-DGE group member at any time during the relevant financial year must give the following information to the DGE for the group—	6 7 8 9 10
(a) the employer’s name and ABN;	11
(b) the total amount of the taxable wages, and the total amount of any interstate wages, paid or payable by the employer as a member of the group for the relevant financial year;	12 13 14 15 16
(c) the employer’s periodic levy liability as a member of the group for each periodic return period in the relevant financial year.	17 18 19
(6) A person must not fail, without reasonable excuse, to comply with subsection (2), (3) or (5). Maximum penalty—100 penalty units.	20 21 22
88B Notification requirements—final return information for non-DGE group member	23 24
(1) This section applies if a change of status happens for an employer (the <i>affected employer</i>) who is a non-DGE group member.	25 26 27
(2) Within 7 days after the end of the final periodic return period, the affected employer must give the following information to the DGE for the group—	28 29 30
(a) the total amount of the taxable wages, and the total amount of any interstate wages, paid or payable by the affected employer as	31 32 33

[s 63]

- a member of the group during the nominated final period; 1
2
- (b) the affected employer's total periodic levy liability amount for the nominated final period. 3
4
5
- (3) On or before the due day, an employer who is a non-DGE group member, other than the affected employer, must give the following information to the DGE for the group— 6
7
8
9
- (a) the total amount of the taxable wages, and the total amount of any interstate wages, paid or payable by the employer as a member of the group during the nominated final period; 10
11
12
13
14
- (b) the employer's total periodic levy liability amount for the nominated final period. 15
16
- (4) A person must not fail, without reasonable excuse, to comply with subsection (2) or (3). 17
18
Maximum penalty—100 penalty units. 19
- (5) In this section— 20
- due day***, for an employer to give information to the DGE under subsection (3), means the day that is 7 days after the later of— 21
22
23
- (a) the last day of the final periodic return period; and 24
25
- (b) the day on which the DGE asks the employer for the information. 26
27
- final periodic return period*** means the periodic return period in which the last day of the nominated final period occurs. 28
29
30
- nominated final period*** means the final period for the change of status mentioned in subsection (1). 31
32
- partial levy amount***, for an employer for a periodic return period, means the amount worked 33
34

out using the following formula— 1
2

$$P = PL \times \frac{X}{Y}$$

where— 3

P means the partial levy amount in dollars. 4

PL means the employer's periodic levy liability 5
for the periodic return period. 6

X means the number of days in the periodic return 7
period that are in the nominated final period. 8

Y means the total number of days in the 9
nominated final period. 10

total periodic levy liability amount, for an 11
employer, for the nominated final period, means 12
the sum of the following amounts— 13

(a) the employer's periodic levy liability for 14
each periodic return period wholly within 15
the nominated final period (irrespective of 16
the return date for lodgement of the periodic 17
return for the periodic return period); 18

(b) the partial levy amount for each periodic 19
return period (irrespective of the return date 20
for lodgement of the periodic return for the 21
periodic return period) that includes a day 22
that is— 23

(i) in the nominated final period; and 24

(ii) not in a periodic return period 25
mentioned in paragraph (a). 26

**88C Notification requirements—final return 27
information for DGE 28**

(1) This section applies if a change of status happens 29
for the DGE for a group. 30

[s 63]

- (2) On or before the due day, each employer who is a non-DGE group member must give the following information to the DGE—
- (a) the total amount of the taxable wages, and the total amount of any interstate wages, paid or payable by the employer as a member of the group during the nominated final period;
 - (b) the employer's total periodic levy liability amount for the nominated final period.
- (3) A person must not fail, without reasonable excuse, to comply with subsection (2).
Maximum penalty—100 penalty units.
- (4) In this section—
- due day**, for an employer to give information to the DGE, means the day that is 7 days after the later of—
- (a) the last day of the final periodic return period; and
 - (b) the day on which the DGE asks the employer for the information.
- final periodic return period** means the periodic return period in which the last day of the nominated final period occurs.
- nominated final period** means the final period for the change of status mentioned in subsection (1).
- partial levy amount**, for an employer for a periodic return period, means the amount worked out using the following formula—

$$P = PL \times \frac{X}{Y}$$

where—

<i>P</i> means the partial levy amount in dollars.	1
<i>PL</i> means the employer's periodic levy liability for the periodic return period.	2 3
<i>X</i> means the number of days in the periodic return period that are in the nominated final period.	4 5
<i>Y</i> means the total number of days in the nominated final period.	6 7
<i>total periodic levy liability amount</i> , for an employer who is a non-DGE group member, for the nominated final period, means the sum of the following amounts—	8 9 10 11
(a) the employer's periodic levy liability for each periodic return period wholly within the nominated final period (irrespective of the return date for lodgement of the periodic return for the periodic return period);	12 13 14 15 16
(b) the partial levy amount for each periodic return period (irrespective of the return date for lodgement of the periodic return for the periodic return period) that includes a day that is—	17 18 19 20 21
(i) in the nominated final period; and	22
(ii) not in a periodic return period mentioned in paragraph (a).	23 24
88D Notification requirements—employer joining a group	25 26
(1) This section applies if an employer becomes a group member and does not become the DGE for the group at the same time.	27 28 29
(2) Within 7 days after the day the employer joins the group, the employer must give the following information to the DGE—	30 31 32

[s 63]

- (a) an estimate of the total amount of the taxable wages paid or payable by the member, as a member of the group, from the day of becoming a member until the end of the current financial year; 1
2
3
4
5
- (b) an estimate of the total amount of the interstate wages paid or payable by the member, as a member of the group, from the day of becoming a member until the end of the current financial year. 6
7
8
9
10
- (3) A person must not fail, without reasonable excuse, to comply with subsection (2). 11
12
Maximum penalty—100 penalty units. 13
- (4) In this section— 14
current financial year means the financial year in which the employer becomes a group member. 15
16

88E Notification requirements—revised group wage information 17
18

- (1) This section applies if— 19
 - (a) the DGE for a group becomes aware that a significant wage change has happened during a periodic return period for the group; or 20
21
22
23
 - (b) the DGE for a group receives information from an employer under section 88D; or 24
25
 - (c) an employer joins a group and becomes the DGE for the group at the same time; or 26
27
 - (d) the DGE for a group becomes aware that a group member has started paying, or become liable to pay, taxable wages other than as a member of the group; or 28
29
30
31

(e)	the DGE for a group starts paying, or becomes liable to pay, taxable wages other than as a member of the group.	1 2 3
(2)	Within 7 days after the thing mentioned in subsection (1)(a) to (e) happens, the DGE must give the following information to each non-DGE group member—	4 5 6 7
(a)	an estimate of the total amount of the taxable wages that will be payable by all group members for the current financial year;	8 9 10 11
(b)	an estimate of the total amount of the interstate wages that will be payable by all group members for the current financial year.	12 13 14 15
(3)	A person must not fail, without reasonable excuse, to comply with subsection (2). Maximum penalty—100 penalty units.	16 17 18
(4)	It is sufficient compliance with a requirement under subsection (2)(a) or (b) to give an estimate of an amount if the DGE gives the estimate based on the latest information held by the DGE at the time the requirement arises.	19 20 21 22 23
(5)	In this section— <i>current financial year</i> means the financial year in which the thing mentioned in subsection (1)(a) to (e) happens. <i>significant wage change</i> see section 43EC.	24 25 26 27 28
Clause 64	Insertion of new s 89A	29
	Before section 90—	30
	<i>insert—</i>	31

[s 65]

89A Commissioner may give group information to incoming DGE

- (1) This section applies if an employer becomes the DGE for a group.
- (2) The commissioner may give the DGE any information relating to the group that was received from a previous DGE for the group under part 3, division 2 or part 6, division 2.

Clause 65 Amendment of s 90 (Commissioner may require payment of penalty)

- (1) Section 90(1)(b), after ‘tax’—

insert—

or the mental health levy

- (2) Section 90(2)—

omit, insert—

- (2) The commissioner may, by written notice given to the employer, require the employer to pay a penalty of an amount (the **penalty amount**) that is not more than the greater of the following amounts—

(a) 75% of the relevant liability amount;

(b) \$100.

- (3) Section 90(6)—

insert—

levy liability means the employer’s liability for the mental health levy in relation to the return.

payroll tax liability means the employer’s liability for payroll tax in relation to the return.

relevant liability amount means—

(a)	if subsection (1)(a) applies—the total amount of the employer’s payroll tax liability and levy liability; or	1 2 3
(b)	if subsection (1)(b) applies and the unpaid amount is an amount of the employer’s payroll tax liability—the total amount of the payroll tax liability; or	4 5 6 7
(c)	if subsection (1)(b) applies and the unpaid amount is an amount of the employer’s levy liability—the total amount of the levy liability; or	8 9 10 11
(d)	if subsection (1)(b) applies and the unpaid amount is an amount of the employer’s payroll tax liability and levy liability—the total amount of the liabilities; or	12 13 14 15
(e)	if subsection (1)(c) applies and the false or misleading information relates to the calculation of the employer’s payroll tax liability—the total amount of the payroll tax liability; or	16 17 18 19 20
(f)	if subsection (1)(c) applies and the false or misleading information relates to the calculation of the employer’s levy liability—the total amount of the levy liability; or	21 22 23 24 25
(g)	if subsection (1)(c) applies and the false or misleading information relates to the calculation of the employer’s payroll tax liability and levy liability—the total amount of the liabilities.	26 27 28 29 30
Clause 66	Amendment of s 92 (Application of Act to trustees)	31
	Section 92(1)(a), after ‘tax’—	32
	<i>insert—</i>	33
	and the mental health levy	34

[s 67]

Clause 67	Amendment of s 93 (Avoiding taxation)	1
(1)	Section 93, ‘chargeable’—	2
	<i>omit, insert—</i>	3
	or mental health levy imposed	4
(2)	Section 93, penalty, after ‘to be avoided’—	5
	<i>insert—</i>	6
	and treble the amount of mental health levy avoided or attempted to be avoided	7 8
Clause 68	Insertion of new pt 16	9
	After part 15—	10
	<i>insert—</i>	11
	Part 16	Transitional provisions
		for Betting Tax and
		Other Legislation
		Amendment Act 2022
		12 13 14 15
	149 Imposition and calculation of mental health levy for 2022–23 financial year	16 17
(1)	The mental health levy is not imposed on taxable wages paid or payable before 1 January 2023.	18 19
(2)	A reference in part 2, division 5A to 5C to taxable wages or interstate wages paid or payable by a person for a financial year is, for the financial year ending 30 June 2023, taken to be a reference to taxable wages or interstate wages paid or payable by a person for the period from 1 January to 30 June 2023.	20 21 22 23 24 25 26
(3)	For the application of part 2, division 5A to the financial year ending 30 June 2023, 1 January 2023 is taken to be a calculation day under section 43EB.	27 28 29 30

-
- (4) For the application of part 2, division 5A to 5C to the financial year ending 30 June 2023—
- (a) a reference in section 43C(1) or (2) to \$10m is taken to be a reference to \$5m; and
 - (b) a reference in section 43D(1) or (2) to \$100m is taken to be a reference to \$50m; and
 - (c) a reference in section 43I, definition *additional annual levy amount* to \$100m is taken to be a reference to \$50m; and
 - (d) a reference in section 43I, definition *primary annual levy amount* to \$10m is taken to be a reference to \$5m; and
 - (e) a reference in section 43M, definition *additional final levy amount* to \$100m is taken to be a reference to \$50m; and
 - (f) a reference in section 43M, definition *primary final levy amount* to \$10m is taken to be a reference to \$5m.

150 Notification requirements for groups in January 2023

- (1) An employer who is a non-DGE group member on 1 January 2023 must, on or before 9 January 2023, give the following information to the DGE for the group—
 - (a) the employer’s name and ABN;
 - (b) an estimate of the total amount of the taxable wages, and the total amount of any interstate wages, that will be payable by the employer as a member of the group for the period from 1 January to 30 June 2023.
- (2) An employer who is the DGE for a group on 9 January 2023 must, on or before 30 January 2023, give the following information to each employer

[s 68]

who was a non-DGE group member on 1 January 2023—	1 2
(a) an estimate of the total amount of the taxable wages that will be payable by all group members for the period from 1 January to 30 June 2023;	3 4 5 6
(b) an estimate of the total amount of the interstate wages that will be payable by all group members for the period from 1 January to 30 June 2023.	7 8 9 10
(3) The information given under subsection (2) may be determined from the information received under subsection (1).	11 12 13
(4) A person must not fail, without reasonable excuse, to comply with subsection (1) or (2). Maximum penalty—100 penalty units.	14 15 16
151 Notification requirements under s 88A for 2022–23 financial year	17 18
Section 88A applies to the financial year ending 30 June 2023 as a relevant financial year as follows—	19 20 21
(a) to remove any doubt, it is declared that—	22
(i) section 88A(2) to (4) does not apply to the relevant financial year; and	23 24
(ii) a reference in section 88A(5) to the following financial year is a reference to the financial year starting 1 July 2023;	25 26 27 28
(b) a reference in section 88A(5) to the relevant financial year is taken to be a reference to the period from 1 January to 30 June 2023.	29 30 31

Clause 69	Amendment of schedule (Dictionary)	1
(1)	Schedule—	2
	<i>insert—</i>	3
	<i>current financial year</i> , for a periodic return period, for part 2, division 5A, see section 43EA.	4 5
	<i>prescribed levy liability</i> means a liability for any of the following—	6 7
	(a) the mental health levy;	8
	(b) unpaid tax interest in relation to an assessment of liability for the mental health levy;	9 10 11
	(c) penalty tax in relation to an assessment of liability for the mental health levy;	12 13
	(d) any other amount payable under this Act or the Administration Act, or a liability to pay costs ordered by a court or QCAT, in relation to the mental health levy.	14 15 16 17
(2)	Schedule, definition <i>calculation day</i> —	18
	<i>insert—</i>	19
	(c) for part 2, division 5A, see section 43EB.	20
(3)	Schedule, definition <i>designated period</i> , paragraph (b), ‘section 64’—	21 22
	<i>omit, insert—</i>	23
	section 64(2)	24
(4)	Schedule, definition <i>significant wage change</i> —	25
	<i>insert—</i>	26
	(c) for part 2, division 5A, see section 43EC.	27
(5)	Schedule, definition <i>taxable wages</i> , after ‘tax’—	28
	<i>insert—</i>	29
	and the mental health levy	30

[s 70]

Part 4 **Amendment of Racing Act 2002** 1

Clause 70 **Act amended** 2

This part amends the *Racing Act 2002*. 3

Clause 71 **Replacement of s 12 (Board to pay amount of net UBET product fee as prize money each year or otherwise use amount)** 4
5
6

Section 12— 7

omit, insert— 8

12 Funding of country thoroughbred race meetings 9
10

(1) This section applies if, during a financial year, the board is paid 1 or more instalments under the *Betting Tax Act 2018*, section 59B. 11
12
13

(2) The board must apply an amount that is at least the prescribed amount to fund the country thoroughbred race meetings held during the financial year. 14
15
16
17

Note— 18

See also sections 44A and 84 for the board's obligations to report on matters relating to country thoroughbred race meetings and to include details of country thoroughbred race meetings in the racing calendar prepared in relation to thoroughbred racing. 19
20
21
22
23

(3) A regulation may provide for the prescribed amount to be increased each financial year by the prescribed percentage. 24
25
26

(4) In this section— 27
prescribed amount means the amount prescribed by regulation. 28
29

prescribed percentage means the percentage prescribed by regulation. 30
31

Clause 72	Amendment of s 44 (Ministerial direction to board about its functions or powers)	1 2
	Section 44(4)—	3
	<i>omit.</i>	4
Clause 73	Insertion of new ch 2, pt 1, div 10	5
	Chapter 2, part 1—	6
	<i>insert—</i>	7
	Division 10 Annual reports	8
	44A Matters for inclusion in annual report	9
	(1) The board’s annual report for each financial year—	10 11
	(a) must include details of any direction given by the Minister under section 44(1) during the financial year; and	12 13 14
	(b) may include a comment about the effect on the board’s activities of complying with the direction.	15 16 17
	(2) Also, the board’s annual report for each financial year must include details of—	18 19
	(a) the country thoroughbred race meetings held during the financial year; and	20 21
	(b) the amount applied under section 12 during the financial year to fund the race meetings mentioned in paragraph (a).	22 23 24
	(3) In this section—	25
	<i>annual report</i> means an annual report prepared under the <i>Financial Accountability Act 2009</i> , section 63.	26 27 28

[s 74]

Clause 74	Amendment of s 84 (Obligation to have racing calendar for code of racing)	1 2
(1)	Section 84— <i>insert</i> —	3 4
(1A)	Without limiting subsection (1), the board must include, in the racing calendar prepared in relation to thoroughbred racing, details of the country thoroughbred race meetings to be held during the calendar period.	5 6 7 8 9
(2)	Section 84(2), after ‘The control body’— <i>insert</i> — that prepares a racing calendar	10 11 12
(3)	Section 84(4), ‘subsection (2)’— <i>omit, insert</i> — subsection (4)	13 14 15
(4)	Section 84(1A) to (5)— <i>renumber</i> as section 84(2) to (6).	16 17
Clause 75	Insertion of new ch 10	18
	After chapter 9— <i>insert</i> —	19 20
	Chapter 10 Transitional provisions for Betting Tax and Other Legislation Amendment Act 2022	21 22 23 24 25 26

227 Definitions for chapter	1
In this chapter—	2
<i>former</i> , for a provision of this Act, means the provision as in force from time to time before the commencement.	3 4 5
<i>new</i> , for a provision of this Act, means the provision as in force from the commencement.	6 7
<i>transitional period</i> means the period—	8
(a) starting on 1 December 2022; and	9
(b) ending on 30 June 2023.	10
228 Funding of country thoroughbred race meetings for 2022–2023 financial year	11 12
New section 12 applies in relation to the financial year starting on 1 July 2022 as if—	13 14
(a) the references in new section 12(1) and (2) to a financial year were references to the transitional period; and	15 16 17
(b) the reference in new section 12(1) to the <i>Betting Tax Act 2018</i> , section 59B were a reference to the <i>Betting Tax Act 2018</i> , section 59B as applied under section 72 of that Act.	18 19 20 21 22
229 Particular amounts of net UBET product fee taken to be paid under new s 12	23 24
(1) This section applies if, during the pre-commencement period, the board paid an amount under former section 12(1).	25 26 27
(2) The amount is taken to have been applied by the board under new section 12(2) during the transitional period.	28 29 30
(3) In this section—	31

[s 75]

<i>pre-commencement period</i> means the period—	1
(a) starting on 1 July 2022; and	2
(b) ending on 30 November 2022.	3
230 Reporting on country thoroughbred race meetings in annual report for 2022–2023 financial year	4
	5
	6
New section 44A(2) applies in relation to the annual report for the financial year starting on 1 July 2022 as if the references in new section 44A(2)(a) and (b) to the financial year were references to the transitional period.	7
	8
	9
	10
	11
231 Obligation to amend existing racing calendars for thoroughbred racing	12
	13
(1) This section applies if, immediately before the commencement, the board—	14
	15
(a) had prepared a relevant racing calendar but had not made it available under former section 84; or	16
	17
	18
(b) was making a relevant racing calendar available under former section 84.	19
	20
(2) The board must, as soon as practicable after the commencement, amend the relevant racing calendar to include details of the country thoroughbred race meetings to be held during the part of the calendar period that is after the commencement.	21
	22
	23
	24
	25
	26
(3) The board is taken to comply with new section 84(4) in relation to the relevant racing calendar as amended under subsection (2) (the <i>amended racing calendar</i>) if the board—	27
	28
	29
	30
(a) makes the amended racing calendar available on its website as soon as	31
	32

	practicable after the relevant racing calendar is amended under subsection (2); and	1 2
	(b) keeps the amended racing calendar available on its website from the day it is made available under paragraph (a) until the end of the calendar period.	3 4 5 6
	(4) In this section—	7
	<i>calendar period</i> see section 84(1).	8
	<i>relevant racing calendar</i> means a racing calendar prepared in relation to thoroughbred racing for a calendar period ending after the commencement.	9 10 11
Part 5	Amendment of Racing Regulation 2013	12 13
Clause 76	Regulation amended	14
	This part amends the <i>Racing Regulation 2013</i> .	15
Clause 77	Insertion of new pt 1AA	16
	After part 1—	17
	<i>insert—</i>	18
	Part 1AA Funding of country thoroughbred race meetings	19 20 21
	2AA Prescribed amount—Act, s 12	22
	For section 12(4) of the Act, definition <i>prescribed amount</i> , the amount prescribed is—	23 24
	(a) for the period starting on 1 December 2022 and ending on 30 June 2023—\$20m; or	25 26

[s 77]

- | | |
|---|----|
| (b) for the financial year starting on 1 July | 1 |
| 2023—the amount prescribed under | 2 |
| paragraph (a), increased by the prescribed | 3 |
| percentage and rounded to the nearest cent | 4 |
| (rounding one-half upwards); or | 5 |
| (c) for any later financial year—the amount | 6 |
| prescribed under this section for the | 7 |
| previous financial year, increased by the | 8 |
| prescribed percentage and rounded to the | 9 |
| nearest cent (rounding one-half upwards). | 10 |

2AB Prescribed percentage—Act, s 12 11

For section 12(4) of the Act, definition *prescribed* 12
percentage, the percentage prescribed is 2%. 13

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