



**LEGISLATIVE ASSEMBLY**  
FOR THE AUSTRALIAN CAPITAL TERRITORY

**SELECT COMMITTEE ON ESTIMATES 2024-2025**

Ms Nicole Lawder MLA (Chair), Ms Suzanne Orr MLA (Deputy Chair),  
Miss Laura Nuttall MLA

**ANSWER TO QUESTION TAKEN ON NOTICE  
DURING PUBLIC HEARINGS**

Asked by: Ms Elizabeth Lee MLA

Addressed to: Treasurer

Redirected to: N/A

Reference: Uncorrected Hansard Transcript [Pages 69-70]

In relation to: Payroll tax rebate - eligibility

Hearing Date: 31 July 2024

QTON lodgement date: 1 August 2024

Answer Due Date: 6 August 2024

**MS LEE:** In terms of that, have you got any figures in relation to—and I know it is early days, it is only 18 July that went out—of businesses that have reached out to ACT revenue?

**Mr Barr:** It would be a small number. There are entities acting on behalf of contractors, but actual businesses would be a small number. Obviously, most of the impacted businesses are multinational and national firms for whom this was an anticipated small additional amount of payroll tax that they would pay.

**MS LEE:** And are you able to provide details of which companies, including the organisations?

**Mr Barr:** No, I think taxpayer privacy would prevent us from releasing the details of the taxpayers.

**MS LEE:** Can you provide on notice then the number?

**Mr Barr:** I am sure we can. Yes.

**MS LEE:** The correspondence that went out from ACT revenue on 18 July, who did it go out to? I am not saying identify everybody, but as in, was it a grouping of certain people?

**Mr Barr:** I think there was a representation made by the Canberra Business Chamber in relation to some of their members.

**MS LEE:** Okay, and so that was a correspondence that just went to the Canberra Business Chamber?

**Mr Barr:** I think it would have gone to other interested parties who had raised the issue with the government.

**MS LEE:** Who are they?

**Mr Barr:** I cannot name them.

**MS LEE:** How many organisations?

**Mr Barr:** A handful, but I will take that on notice and answer that as part of the other question I have taken on notice.

**Andrew Barr MLA:** The answer to the Member's question is as follows:

The ACT Government has received four representations on the timing of the payroll tax surcharge introduction from industry associations and three representations from labour hire businesses.

To address industry concern regarding the impact of the 2024-25 Budget announcement to commence the introduction of the payroll tax surcharge from 1 July 2024, the ACT Government will facilitate a by-application three-month rebate of the amount of the payroll tax surcharge for eligible labour hire companies. Eligible labour hire businesses will be those who are not able to recoup the surcharge for a significant proportion of existing contracts through renegotiation.

The ACT Revenue Office is currently working with the Recruitment, Contracting and Staffing Association to establish the parameters in which eligible labour hire businesses can apply for the rebate on the payroll tax surcharge. Requirements of businesses wishing to apply is yet to be determined and will be undertaken in consultation with industry. The number of businesses expected to apply is also yet to be determined.

The ACT Revenue Office will write to labour hire businesses liable for the surcharge inviting them to apply for consideration of the rebate on the payroll tax surcharge. The ACT Revenue Office will assess each applicant and determine the surcharge paid for the months of July, August and September 2024. It is expected this process will be concluded by the end of October 2024.

Approved for circulation to the Select Committee on Estimates 2024-2025

Signature: 

Date: 8.8.24

By the Treasurer, Andrew Barr MLA