



**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 [Page 70]

In relation to: Payroll tax rebate - process

Hearing Date: 31 July 2024

QTON lodgement date: 1 August 2024

Answer Due Date: 6 August 2024

**MS LEE:** No worries. In relation to the rebate, how is that going to be calculated?

**Mr Barr:** Again, I will provide that in writing, as I think that is the best way to proceed on these matters.

**MS LEE:** Is there a timeframe in which businesses or organisations representing businesses must get in touch with ACT Revenue to be eligible for the rebate?

**Mr Barr:** Again, I think it is best that all of this is done in writing. We will be obviously communicating with the interested parties, but I will provide that to the committee.

**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