

State Revenue Office FACT SHEET

Changes to concessions and rebates announced in the 2011-12 Budget

Payroll Tax Rebate for Additional Employees

This scheme restarts the program known as EISPR. It provides payroll tax incentives for Tasmanian employers to employ additional staff.

How does the scheme work?

- ▶ EISPR2 provides up to two years' payroll tax relief for additional employees engaged between 16 June 2011 and 30 June 2012.
- ▶ Payroll tax rebates under EISPR2 will be paid up to 30 June 2013.
- ▶ The rebate may be paid monthly, quarterly or annually.

Who is eligible for the rebate?

- ▶ Employers registered for payroll tax in Tasmania who create, and maintain, additional new positions after 16 June 2011.

What positions are eligible?

- ▶ Additional positions filled after 16 June 2011, and on or before 30 June 2012, may attract the payroll tax relief.
- ▶ Positions can be full-time or part-time, provided they are maintained until 30 June 2013. *Seasonal and casual positions are not eligible.*
- ▶ Employment levels as at 16 June 2011 are taken into consideration when calculating rebates.

Can I claim the rebate for apprentices and trainees?

- ▶ Yes, if the position/s fit all the eligibility criteria.
- ▶ Where an apprentice/trainee finishes their training term, leaves the company and is replaced by a new apprentice or trainee, the new position cannot be claimed as there is no overall increase to the base employment levels.

I was registered for the old EISPR scheme. Do I have to re-register for the new EISPR2?

- ▶ The SRO will contact you to check if you wish to register for the new rebate scheme.
- ▶ If you haven't heard from us by 30 June 2011, please call the SRO to ensure that the contact details we hold for you are correct.

For more details about EISPR2 including the eligibility criteria

- ▶ Please [read the EISPR2 guideline](#).

Contact us

- www.sro.tas.gov.au
- taxhelp@treasury.tas.gov.au
- ph: (03) 6233 3473 (9am – 4pm, weekdays)

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