



Legislative Instrument

Taxation Administration – Single Touch Payroll – Exemption for Employers Having a Seasonal Workforce

I, Deborah Anne Jenkins, Deputy Commissioner of Taxation, make this determination under subsection 389-10(1) of Schedule 1 to the *Taxation Administration Act 1953*.

Deputy Commissioner of Taxation
Dated: 14 May 2018

1. Name of instrument

This is the *Single Touch Payroll – Exemption for Employers Having a Seasonal Workforce* instrument.

2. Effective dates

This instrument commences on the day following its registration.

3. Application

This instrument applies to an entity that is a substantial employer within the meaning of subsection 389-5(6) of Schedule 1 to the *Taxation Administration Act 1953*.

4. Determination

An entity that would otherwise have obligations under section 389-5 of Schedule 1 to the *Taxation Administration Act 1953* is exempt from those obligations if the following circumstances applied on the most recent 1 April:

- (a) for at least 10 out of the immediately preceding 12 months before that day, the employer had fewer than 20 employees at any one time; and
- (b) for at least 10 out of the immediately following 12 months after that day, the employer reasonably expects to have fewer than 20 employees at any one time; and
- (c) the employer is not a member of a wholly-owned group for the purposes of subsection 389-5(6) of Schedule 1 to the *Taxation Administration Act 1953*.