

STP 2019/3 -



Legislative Instrument

Taxation Administration – Single Touch Payroll – Exemption for payments made to Members by Portable Long Service Leave and Portable Redundancy Scheme Providers

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

Deputy Commissioner of Taxation

Dated: 5 March 2019

1. Name of instrument

This is the *Taxation Administration – Single Touch Payroll – Exemption for payments made to Members by Portable Long Service Leave and Portable Redundancy Scheme Providers* instrument.

2. Commencement

This instrument commences on 1 July 2018 and applies to the 2018-2019 and 2019-2020 financial years.

3. Application

This instrument applies to entities that are (or have previously been) employers and which administer a Portable Long Service Leave scheme or Portable Redundancy scheme and make payments to members of the scheme.

4. Determination

An entity which administers a Portable Long Service Leave scheme or Portable Redundancy scheme, and which would otherwise have obligations under section 389-5 of Schedule 1 to the *Taxation Administration Act 1953* to report in respect of payments made to scheme members, is exempt from those reporting obligations.

5. Definitions

In this determination, the terms 'Portable Long Service Leave scheme' and 'Portable Redundancy scheme' refer to those schemes in which an employee's entitlements to receive payment in respect of long service leave and redundancy (respectively) are accrued over a period of time without reference to a specific employer – although generally each employer will have made contributions into the scheme.