



Legislative Instrument

Taxation Administration – Single Touch Payroll – 2020-21 year Portable Long Service Leave and Portable Redundancy Scheme Providers Exemption 2020

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

Louise Clarke

Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice
Date of making: 12 June 2020

1. Name of instrument

This is the *Taxation Administration – Single Touch Payroll – 2020-21 year Portable Long Service Leave and Portable Redundancy Scheme Providers Exemption 2020* instrument.

2. Commencement

This instrument commences on 1 July 2020.

3. Application

This instrument applies to entities that administer a Portable Long Service Leave scheme or Portable Redundancy scheme and make payments to members of the scheme.

4. Determination

An entity that is an administrator of a Portable Long Service Leave scheme or Portable Redundancy scheme, and 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 members of the scheme is exempt from those reporting obligations for the 2020-21 financial year.

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.