

Queensland State Government Stimulus Measure: Payroll Tax Measures **Prepared by Brentnalls National Affiliation Member – Bjorn Kirberg of Harris Black Chartered Accountants**

What is the stimulus/Relief?

For businesses with Australian wages below \$6.5 million, the Qld Office of State Revenue (OSR) will provide the following payroll tax relief:

- a refund of your payroll tax for 2 months
- a payroll tax holiday (i.e. no payroll tax to be paid) for 3 months.
- You can also apply for a deferral of payroll tax for the 2020 calendar year.

For businesses with Australian wages more than \$6.5 million, the Qld Office of State Revenue (OSR) will provide the above payroll tax relief, provided that the business has been negatively affected (directly or indirectly) by COVID-19.

The Office of State Revenue will also work with affected businesses to create repayment plans for the deferred tax liabilities.

Periods that apply?

Payroll tax payments for the period March 2020 to December 2020 will be able to be deferred until 14 January 2021. Annual payers will also be able to defer payments until 14 January 2021.

Who is eligible?

All Queensland employers with Australian wages below \$6.5 million are eligible.

All Queensland employers with Australian wages above \$6.5 million that have been negatively affected (directly or indirectly) by COVID-19 are eligible.

A business is directly or indirectly affected by COVID-19 if their current turnover, profit, customers, bookings, retail sales, supply contracts or other factors are negatively affected compared with normal operating conditions.

How do I get it?

- Step 1 Apply with OSR for a deferral/payroll tax holiday and refund using the following link: [QLD Payroll Tax](#)
- Step 2 Keep lodging monthly payroll – without paying

More Info

<https://www.business.qld.gov.au/running-business/employing/payroll-tax/lodging/coronavirus-tax-relief>

Closing comments

The government is moving quickly, and things are changing daily with regards to the response to COVID-19. Should you have any queries regarding this measure, or any Government measure announced in relation to COVID-19, please contact your Brentnalls Tax Specialist.