



TASMANIAN GOVERNMENT GAZETTE

PUBLISHED BY
AUTHORITY
ISSN 0039-9795

THURSDAY 9 APRIL 2020

No. 21 970

Rules Publication

RULES PUBLICATION ACT 1953

NOTICE OF THE MAKING OF STATUTORY RULES

IN ACCORDANCE with the provisions of the *Rules Publication Act 1953*, notice is given of the making of the following statutory rules:—

| Title of Act (if any) under which statutory rules made | Number allotted to statutory rules | Title or subject matter of statutory rules |
|--|------------------------------------|---|
| (1) <i>Payroll Tax Act 2008</i> | S. R. 2020, No. 25 | <i>Payroll Tax (Pandemic) Order 2020</i> |
| (2) <i>Duties Act 2001</i> | S. R. 2020, No. 26 | <i>Duties (Concession Extension) Order 2020</i> |

GENERAL PURPORT OR EFFECT OF THE ABOVEMENTIONED STATUTORY RULES

(1) *Payroll Tax (Pandemic) Order 2020*

This order waives the requirements for certain small and medium sized businesses and for certain businesses involved in the tourism, hospitality and seafood industries to –

- (a) lodge payroll returns for the March, April and May return periods of this year; and
- (b) pay payroll tax for the 2019-2020 financial year in respect of certain employees.

(2) *Duties (Concession Extension) Order 2020*

This order amends the *Duties Act 2001* by extending, until 30 June 2022, the eligible periods that apply in respect of a duties concession for specified first home buyers, and specified pensioners buying property, in certain circumstances.

Copies of the abovementioned statutory rules may be purchased at The Print Division Tasmania,
118 Bathurst Street, Hobart, Phone: 03 6210 9633, Email: parliament@acrodta.com.au

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