



# Queensland Pay-roll Tax Rebates

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## Long-term unemployed persons (15-19 age group) Community Jobs Plan—Work Placements Program

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### Qualifying Conditions

#### ■ Time limit for claims

The claim must be lodged with the Commissioner of State Revenue within 6 months after the end of the financial year in which the qualifying employee's continuous 12-months employment ends (see **Eligible wages** below).

#### ■ Pay-roll tax to be paid first

For the claim to be considered, all tax for the relevant year must be paid first.

#### ■ Eligible wages

##### **Long-term unemployed persons (15-19 age group):**

Wages are eligible for rebate if earned by additional employees hired in Queensland who –

- are between 15-19 years of age as at the date hired; and
- were unemployed for more than 12 months immediately before being hired; and
- are employed by the employer who hired them, for a continuous period of at least 12 months.

##### **Community Jobs Plan:**

Wages are eligible for rebate if earned by employees who –

- are Queensland residents aged over 15 years
- were unemployed for at least 12 months
- are at risk of experiencing long-term unemployment.

#### ■ Wages that are not eligible for rebate

- Wages of qualifying employees if such wages are not voluntarily disclosed but instead come to light during, or as a result of, an audit by the Office of State Revenue.

#### ■ Keeping records

Employers must keep wage records for 5 years.

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## ■ Audit & access

The employer agrees to the claim being audited.

For audit purposes, the commissioner and authorised officers of the Public Service shall have full and free access to wage records at all reasonable times and may take extracts from and make copies of records.

If a rebate previously paid to the employer has to be amended because of a discrepancy in declared wages, and the amended rebate is less than the rebate previously paid, the employer agrees to immediately reimburse the commissioner for the difference.

If you need further information, please contact:

### **Office of State Revenue**

Upper Plaza  
33 Charlotte Street  
Brisbane Qld 4000

### **Postal Address**

Office of State Revenue  
GPO Box 2248  
Brisbane Qld 4001

### **Pay-roll Tax Enquiries**

Phone: 1300 300 734  
Fax: (07) 3227 6822  
E-mail: payrolltax@osr.treasury.qld.gov.au

**Website:** [www.osr.qld.gov.au](http://www.osr.qld.gov.au)

### **Business Hours**

Enquiries: 8.00 am to 5.00 pm  
Cashiers: 8.30 am to 4.30 pm  
Monday to Friday

### **Regional Business Hours**

Enquiries: 8.00 am to 5.00 pm  
Cashiers: 8.30 am to 4.00 pm  
Monday to Friday

You have the option of receiving the rebate by cheque,  
or by direct credit to your bank account

To receive the rebate by direct credit:

**1**

insert your account details and a contact fax number

Account Name	
Account Number	
BSB Code	
Bank	
Branch	
Employer's fax number	

**2**

show the employer's name and client number

Employer's name	
Client number	_____

**3**

return this page with your rebate claim.

**Long-term unemployed persons (15-19 age group)**

Oaths Act 1991  
STATUTORY DECLARATION

I, ..... being ..... and an authorised officer  
(full name) (official position)  
of .....  
(employer name)

ABN														
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claim a rebate of pay-roll tax for **long-term unemployed persons (15-19 age group)**.

In making this claim, I acknowledge the qualifying conditions for pay-roll tax rebates.

The information contained in this pay-roll tax rebate claim is true and correct. Wage records from which the information has been extracted are available to support the claim.

I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Oaths Act 1991.

\_\_\_/\_\_\_/\_\_\_  
Date

.....  
Signature of Authorised Officer

Taken and declared before me at  
this ..... day of ..... 200\_\_

.....  
A Commissioner for Declarations / A Justice of the Peace

**If we need to, who can we contact about this claim?**

Name ..... Ph. ....

The Office of State Revenue is collecting the information on this form to determine your liability (if any) under a Treasury Administrative Arrangement for the transactions you have described on this form. Collection of this information is authorised by the *Taxation Administration Act 2001*. The information can only be disclosed by the Office to another party in the circumstances outlined in the *Taxation Administration Act 2001* and the *Freedom of Information Act 1992*. For further information see our website at [www.osr.qld.gov.au](http://www.osr.qld.gov.au)

# Long-term unemployed persons (15-19 age group)

Client No. \_ \_ \_ \_ \_

Claim for financial year ended 30 June 200\_

If claiming for more than 2 employees, copy this table as needed

Employee name	employee:	employee:
Employee address		
Date of appointment	_ / _ / _	_ / _ / _
Date of registration with CENTRELINK	_ / _ / _	_ / _ / _
Period for which the rebate is claimed		
Old taxable wages paid to the employee in the period for which the rebate is claimed	\$	\$
Total number of full-time, Queensland employees immediately following the appointment of the employee		
Maximum number of full-time, Queensland employees at any time in the 12 months immediately prior to the date of appointment of the employee		
Minimum number of full-time, Queensland employees in the period after the appointment of the employee to the end of the financial year		
The period, if any, when the number of full-time, Queensland employees fell below the level immediately after the appointment of the employee		
Circumstances in which the employee was engaged		

cont'd over

# Long-term unemployed persons (15-19 age group)

Please answer each question

**Q1.** Is the employer grouped under Part 4 of the *Pay-roll Tax Act 1971*?

U box

YES

If YES:

**In respect of each 15-19 employee for whom you are claiming rebate:**  
What was the total number of employees in the group, immediately before and after the appointment of the employee?

Number before ..... Number after .....

In determining whether the employee is "additional", we consider the total number of employees in the group. If there is any reason why the total number should not be used, please state:

.....  
.....  
.....  
.....

NO

If NO, go to Q2

**Q2.** In determining whether the employee is "additional", we disregard changes in the total establishment number due to business additions or acquisitions.

**In respect of each 15-19 employee for which you are claiming rebate, answer (a) and (b):**

**(a)** Was the appointment of the 15-19 employee a result of a business addition/acquisition?

YES

NO

**(b)** In the 12 months prior to the appointment of the 15-19 employee, did a business addition/acquisition increase the total establishment number?

YES

NO

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**Community Jobs Plan—Work Placements Program**

Oaths Act 1991  
STATUTORY DECLARATION

I, ..... being ..... and an authorised officer  
 (full name) (official position)  
 of .....  
 (employer name)

ABN																			
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claim a rebate of pay-roll tax under **Community Jobs Plan—Work Placements Program**.

The claim is made in respect of wages of eligible employees only. Such persons meet the criteria for eligibility set out below:

*Eligible employees under the Community Jobs Plan—Work Placements Program are Queensland residents aged over 15 years who have been unemployed for at least 12 months or who are at risk of experiencing long-term unemployment.*

For the financial year shown below, wages of eligible employees under the Community Jobs Plan—Work Placements Program were:

<b>Financial year ended 30 June</b> ___ ___ ___ ___	<b>Wages of eligible employees</b>
	\$

The employer's Community Jobs Plan—Work Placements Program project of public works, community or environmental work has been approved by the Department of Employment and Industrial Relations. The project was completed on \_\_\_ / \_\_\_ / \_\_\_ (or is expected to be completed on \_\_\_ / \_\_\_ / \_\_\_).

The information contained in this pay-roll tax rebate claim is true and correct and wage records from which the information has been extracted are available to substantiate the claim.

I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Oaths Act 1991.

\_\_\_ / \_\_\_ / \_\_\_  
Date

.....  
Signature of Authorised Officer

Taken and declared before me at  
 this                                      day of                                      200\_\_

.....  
 A Commissioner for Declarations / A Justice of the Peace

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# Community Jobs Plan—Work Placements Program

Client No. \_ \_ \_ \_ \_

Claim for financial year ended 30 June 200\_\_

PROJECT DESCRIPTION	NO. OF ELIGIBLE EMPLOYEES	GRANT AMOUNT	ELIGIBLE EMPLOYEES WAGES	DUE DATE FOR COMPLETION OF PROJECT
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	

N.B. Please list each project separately.