



Contents	Page
What this Ruling is about	1
Ruling and explanation	1
Date of effect	2
References	2

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**Public Ruling**  
**Payroll Tax Act—Harmonised:**  
**EXPATRIATE EMPLOYEES**

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*A Public Ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue/s it addresses. Where a change in legislation or case law (the law) affects the content of a Public Ruling, the change in the law overrides the Public Ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.*

## What this Ruling is about

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1. The *Pay-roll Tax (Harmonisation) Amendment Act 2008* amended the *Payroll Tax Act 1971* (the Payroll Tax Act) with effect from 1 July 2008 to harmonise certain aspects of Queensland's pay-roll tax system with the systems of other jurisdictions. One of the areas which has been harmonised is liability for wages paid for services performed in another country.
2. Whether wages of an employer are subject to the payment of payroll tax in Queensland will depend upon where the work is performed by an employee and where the wages are paid.
3. Employers who have expatriate employees should be aware that wages (which include a wide variety of payments made to these employees) may be subject to payroll tax where payments are paid in Queensland in relation to employees working overseas or payments are paid overseas to employees working in Queensland.
4. Public Ruling PTA002.1 clarified an employer's liability under s.9 of the Payroll Tax Act in respect of wages paid to expatriate employees.
5. Public Ruling PTA002.1 is to be withdrawn.

## Ruling and explanation

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6. Public Ruling PTA002.1 is no longer in effect.
7. Reference should be had to Public Ruling PTA039.1 *Payroll Tax Nexus Provisions* for further information on this topic.

## Date of effect

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8. This Public Ruling takes effect from 3 June 2011.

David Smith  
Commissioner of State Revenue  
Date of Issue 3 August 2011

## References

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Public Ruling	Issued	Dates of effect	
		From	To
PTA002.2	3 August 2011	3 June 2011	Current
PTA002.1	24 February 2009	24 February 2009	2 June 2011