

Employers with wages (or group wages) up to \$4 million

Eligible employers will not be required to pay any payroll tax for the months of April to June 2021 (for the return periods of March 2020 to May 2021).

The Annual Reconciliations will need to be lodged by all employers (regardless of return cycle) and if there is an amount outstanding after completion of the Annual Reconciliation, this amount will remain payable.

This relief does not extend to government organisations.

Who is eligible for this waiver?

To be eligible for this waiver, your business must have Australian (annualised grouped) wages up to \$4 million for 2018-19. Please note, that identification of whether your business is eligible for a waiver of payroll tax will be based on the actual wages declared during the 2018-19 financial year.

Do I need to apply for the waiver?

If your business WAS REGISTERED for payroll tax for the 2018-19 financial year and you COMPLETED the 2018-19 Annual Reconciliation, with declared Australian (annualised grouped) wages up to \$4 million for 2018-19, or you were previously approved for a waiver (as at 7 September 2020):

you will automatically receive the waiver.

If your business WAS NOT REGISTERED for payroll tax for the 2018-19 financial year or DID NOT COMPLETE the 2018-19 Annual Reconciliation

you will need to apply to RevenueSA to determine whether you are eligible for a waiver of payroll tax. To apply, please complete the Online Application.

Once your application is reviewed, RevenueSA will be in contact to advise whether a waiver has been granted.

All employers must continue to lodge their monthly payroll tax returns to capture wages for the month, even if no payroll tax payment is required to be made.

Monthly returns during this waiver period are as follows:

March 2020 - Extension to 30 April 2020

April 2020 - due 7 May 2020

May 2020 - due 9 June 2020

June 2020 - Incorporated into the annual reconciliation, due 14 August 2020

July 2020 - due 14 August 2020

August 2020 - due 7 September 2020

September 2020 – extension to 21 October 2020

October 2020 – due 9 November 2020

November 2020 – due 7 December 2020

December 2020 – due 14 January 2021

January 2021 – due 8 February 2021

February 2021 – due 9 March 2021

March 2021 – due 7 April 2021

April 2021 - due 7 May 2021

May 2021 - due 7 June 2021

I haven't received the waiver, can I still apply?

You will need to apply to RevenueSA to determine whether you are eligible for a waiver of payroll tax. To apply, please complete the [Online Application](#).

If I receive the waiver, do I still have to lodge my monthly payroll tax returns?

Yes, monthly payroll tax returns must be lodged to capture wages for each month. This is for reporting purposes only.

What happens after my waiver period?

When your waiver period ceases, your regular payroll tax responsibilities will resume. If you experience any difficulty meeting your payment obligations, please contact RevenueSA's Debt Management Services Team by email at revenuesadms@sa.gov.au as soon as possible.

Which wages were used to determine if my business is eligible?

We use your 'total Australian (annualised grouped)' wages for 2018-19. This is the South Australian and interstate wages paid to your employees.

The \$4 million is the gross wages for the group (before deduction entitlement).

Is this relief only for businesses that closed because of COVID-19?

No, the business does not need to be closed to be eligible for the relief.

All businesses with Australian (annualised grouped) wages under \$4 million are eligible for a waiver. These businesses do not have to demonstrate that they have been adversely impacted by COVID-19.

My business closed due to COVID-19. What does this mean for my payroll tax obligations?

If your business has ceased to employ and won't recommence trading in the future, you may cancel your payroll tax registration.

Cancellation of Payroll Tax Registration

If your business has ceased to employ in South Australia please email RevenueSA at payrolltax@sa.gov.au advising that you wish to cancel your registration, indicating your taxpayer number and date of cancellation. RevenueSA will email you when you are able to complete your final lodgement in

RevenueSA Online. For more details see our RevenueSA Online page.

Do I still need to lodge an Annual Reconciliation?

Yes, your Annual Reconciliation must have been lodged by 14 August 2020.

What evidence do I need to retain?

If your business has Australian (annualised grouped) wages up to \$4 million, you do not need to provide any evidence that you have been adversely impacted by COVID-19.

If my monthly tax liability is under the threshold, do I need to lodge a nil return like normal?

Yes, you still need to lodge a nil return.

I have set up future dated payments. Do I need to cancel these?

Yes, you will need to log into RevenueSA Online to cancel future payments.

[Click here for instructions on how to void a payment \(PDF 108KB\).](#)