

Application for waiver or deferral of payroll tax (COVID-19)

Payroll Tax Payment

If your business was first registered in the 2019-20 financial year or has not completed the 2018-19 Payroll Tax Annual Reconciliation you may be able to request a waiver or deferral of your monthly payroll tax returns.

Who is eligible?

You are eligible for a waiver if your business has:

- annual Australia wide wages (or group wages) of \$4 million or less.

You are eligible for a deferral if your business has:

- annual Australia wide wages (or group wages) of \$4 million or more; and
- been adversely impacted by COVID-19.

If you apply after the monthly return period has closed, your application will be considered for the next monthly return.

When do I apply?

You can apply at any time, but please ensure you apply prior to the due date for your monthly return lodgement.

What evidence do I need to provide?

If you are requesting a deferral, you will need to provide evidence to show the adverse impact COVID-19 has had on your business. Examples include Statement of Cash Flows, BAS Statements, Quarterly Profit & Loss or Balance Sheets.

This evidence must be provided with your Payroll Tax Annual Reconciliation.

Do I need to apply each month?

Once an outcome is reached by RevenueSA, if the determination is a waiver, you do not need to do anything. This will be applied automatically.

If the outcome is a deferral, then you will be required to nominate a deferral for each monthly lodgement.

What happens next?

RevenueSA will review your request and will send you an email to confirm if your application for waiver or deferral is approved.

If your application is **approved for a waiver**:

- you do not need to make payment of your monthly returns but you will need to lodge your monthly returns via RevenueSA Online.

If your application is **approved for deferral**:

- you will not need to make payment until October 2020 but you will still need to lodge your monthly return via RevenueSA Online.

If you have any concerns about meeting your payroll tax obligations, please email payrolltax@sa.gov.au or call 08 8226 3750 to discuss the options available.

▼ Taxpayer Details

* Taxpayer Name

* Taxpayer Number

* ABN

* Annual Australia-wide or group wages

☐

Under \$4 million

☐

Over \$4 million

▼ Contact Details

* Contact Name

* Contact Phone Number

* Contact Email

Any other comments

▼ Declaration

 Submit

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