

Payroll Tax Ruling PTA032

Payroll Tax Exemption for Schools

Version	Issued	Dates of Effect	
1	1 July 2009	From: 1 July 2009	To: Current

PREAMBLE

The *Payroll Tax Act* (the Act), which commenced on 1 July 2009, rewrites the *Pay-roll Tax Act* to largely harmonise it with the legislation of other states.

However, Schedule 2 of the Act contains provisions that are specific to each state. This Payroll Tax Ruling relates to provisions contained in the Victorian Schedules 2 and 3 of the Act and does not apply to the Northern Territory.

To view the Victorian ruling please go to: www.sro.vic.gov.au



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