REVENUE CIRCULAR

RC-GEN-012:

2012-13 Budget Measures

Purpose

1. This Circular provides information on amendments to the *Payroll Tax Act* and *Gaming Control Act* that implement the 2012‑13 Budget revenue measures announced by the Treasurer on 1 May 2012.

For Employers

Clarifying the operation of the parental leave exemptions

1. Wages paid to employees on maternity, adoption and paternity leave are exempt from payroll tax. These exemptions apply to leave granted for a maximum of 14 weeks or an equivalent period of time where an employee takes leave at a reduced rate of pay. For example, these exemptions may be extended to leave up to 28 weeks if an employee takes parental leave at half their usual rate of pay.
2. A minor amendment is being made to the *Payroll Tax Act* to clarify that these exemptions may also be applied pro rata to part-time employees in the same manner as full-time employees.
3. For further details, refer to Payroll Tax Ruling [PTA012](http://www.treasury.nt.gov.au/PMS/Publications/TaxesRoyaltiesGrants/PayrollTax/PTA012.pdf): *Exemption for Maternity, Paternity and Adoption Leave Pay*.

Gaming Taxes

Clarifying the taxation provisions in the Gaming Control Act

1. The Northern Territory may impose fees and taxes for certain gaming licences. This includes casino licences, online lottery licences and mail order lottery licences. The *Gaming Control Act* is being amended to ensure that fees and taxes may be imposed on any lottery agreement entered into with the Territory.
2. To provide greater transparency and administrative efficiency, amendments are also being made so that the broad framework in the *Taxation Administration Act* will apply to new agreements entered into from 1 May 2012. As part of these changes, the various taxation provisions of the *Gaming Control Act* are being modernised and drafted more consistently.

For Non‑land Property Transactions

Deferral of abolition of stamp duty on non‑land business property

1. The abolition of stamp duty on non‑land business property, such as goodwill, statutory licences and intellectual property, was previously announced to apply from 1 July 2012. Abolition has now been deferred until the Territory’s budgetary situation permits.

Further Information

1. Refer to the Revenue Legislation Amendment Bill 2012 and explanatory statement for precise details of the amendments.

Revenue Circulars

1. Commissioner’s Guideline [CG-GEN-001](http://www.treasury.nt.gov.au/PMS/Publications/TaxesRoyaltiesGrants/GeneralAdmin/CG-GEN-001.pdf), which sets out information on the revenue publication system, is incorporated into and is to be read as one with this Circular. All Circulars and Guidelines are available from TRO’s website.



Grant Parsons

COMMISSIONER OF TERRITORY REVENUE

Date of issue: 1 May 2012

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