

## Payroll Tax Ruling PTA036

### Payroll Tax – Interest and Penalty Tax

Version	Issued	Dates of Effect	
1	14 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.

The Act is a taxation law for the purpose *Taxation Administration Act* (TAA). The TAA makes general provision for the consistent administration and enforcement of all taxation laws administered by Territory Revenue Office (TRO) including interest and penalty tax on tax defaults.

All states and territories have similar taxation administration legislation but the provisions vary.

This Payroll Tax Ruling relates to the application of interest and penalty tax on payroll tax defaults in New South Wales and Victoria. These can be viewed on the NSW ([www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)) and Victorian ([www.sro.vic.gov.au](http://www.sro.vic.gov.au)) web sites.

In the Territory, the application of interest and penalty tax is detailed in Commissioner's Guideline **CG-GEN-002: *Interest and penalty tax***.

**Please note that rulings do not have the force of law. Each decision made by the Territory Revenue Office is made on the merits of each individual case, having regard to any relevant ruling. Commissioner's Guideline CG-GEN-001, which sets out information on the revenue publication system, is incorporated into and is to be read as one with this Ruling. All Circulars, Guidelines and Rulings are available from [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).**



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