

16 April 2020

Our ref: WD RLC

Mr Mark Jackson  
Commissioner of State Revenue  
Office of State Revenue  
Queensland Treasury  
PO Box 15931  
City East QLD 4002

By email: [REDACTED]  
Copy to: Ms Melinda Kross, Acting Deputy Commissioner,  
[REDACTED]

Dear Mr Jackson

**Office of State Revenue – impacts of COVID-19 pandemic – JobKeeper package and wages - delivery of correspondence and documents to legal practitioners**

In recent weeks, the growing impact of the COVID-19 pandemic is being assessed across businesses, including legal practices.

The Queensland Law Society (QLS) appreciates that government agencies are also affected at this time and that we are all adjusting our daily business practices as a result. QLS is seeking to work with all government agencies in order to support our members and your teams to continue to serve our clients and the community as best as possible.

In this new environment, the members of the QLS Revenue Law Committee have raised the following items for consideration by the Office of State Revenue (OSR).

**1. Are JobKeeper payments wages?**

Practitioners are assisting their clients to understand the recent announcements of government assistance to individuals and businesses, including the JobKeeper package announced by the Commonwealth Government.

It is unclear whether the JobKeeper payments will be "wages" for payroll tax purposes and it is critical that practitioners and their clients have certainty about how this will be applied.

The fact sheet on the JobKeeper payment notes, "the program is a wage subsidy to support employees and businesses, and designed to help businesses affected by the Coronavirus to cover the costs of their employee's wages, so that more employees can retain their job and continue to earn an income". In essence this is a Commonwealth Government subsidy

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provided to employers but intended to flow through to employees via the employers' payroll systems and is not 'salary or wages'. As such, it is considered analogous to the Commonwealth Government paid parental leave payments that the OSR clarified are not to be treated as 'wages' for payroll tax purposes in Queensland (*PTA037.1 Public Ruling – Payroll Tax Act – Harmonised: Paid Parental Leave*).

Committee members report differing views on the technical position and to be certain, a legislative solution may be required or alternatively, ex gratia relief provided for.

However, in order to provide urgent clarity, it is suggested that the OSR consider whether it is appropriate to make a public ruling similar to the *PTA037.1 Public Ruling – Payroll Tax Act – Harmonised: Paid Parental Leave*. It is understood that the South Australian Government has made legislative change to provide that the JobKeeper payment is exempt from SA payroll tax given its nature as a subsidy.

**2. Initial contact from OSR by email with scanned documentation**

A significant proportion of legal practitioners are now 'working from home'.

Our practitioners would like to request that the OSR communicates by email with the practitioner on the record wherever possible. Preferably, any documentation for example, OSR correspondence or assessments, would be scanned and emailed to the practitioner.

If hard copy communication is required, it would be helpful if OSR first emails the corresponding practitioner to ask where they would like the hard copies to be sent.

**3. Witnessing of OSR forms**

Practitioners are also experiencing difficulties with having OSR forms witnessed. This is not a difficulty limited to witnessing OSR documentation but is becoming more difficult with the increase in social distancing measures announced by governments, including the closure of the JPs in the Community Program.

QLS is aware that the Titles Registry has recently announced a process by which execution of documents including land title forms or statutory declarations can be witnessed or certified by video-confirmation.<sup>1</sup>

It is suggested that a similar approach would be of great assistance to our practitioners with respect to OSR documentation required to be signed and witnessed at this time.

QLS would be pleased to discuss options such as these with you, to ensure that a practical solution is developed which balances the need for progressing documentation with accuracy of the information provided.

<sup>1</sup> Manuals and guides for Titles Registry forms - Signing and witnessing requirements - <https://www.business.qld.gov.au/industries/building-property-development/titles-property-surveying/titles-property/help/transactions/signing-witnessing>


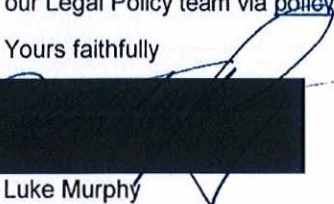


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Many of those practitioners will already be adopting the published Titles Registry procedures so a similar approach by the OSR, if practicable, would provide consistency. Where possible, it would be helpful if any settled OSR procedures are published on the OSR website.

If you have any queries regarding the contents of this letter, please do not hesitate to contact our Legal Policy team via [policy@qls.com.au](mailto:policy@qls.com.au) or by phone on (07) 3842 5930.

Yours faithfully



**Luke Murphy**  
**President**