



Legislative Instrument

Taxation Administration – Single Touch Payroll – Amounts to be Notified Amendment (Australian Apprenticeships Incentives) Determination 2022

I, Ben Kelly, Deputy Commissioner of Taxation, make this determination under subsection 389-5(3) of Schedule 1 to the *Taxation Administration Act 1953*.

Ben Kelly

Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice
Dated: 14 November 2022

1. Name of instrument

This determination is the *Taxation Administration – Single Touch Payroll – Amounts to be Notified Amendment (Australian Apprenticeships Incentives) Determination 2022*.

2. Commencement

This instrument commences on 1 July 2022.

3. Amendments

The instrument that is specified in Schedule 1 to this instrument is amended as set out in that Schedule.

Schedule 1

Taxation Administration – Single Touch Payroll – Amounts to be Notified Determination 2021 (F2021L00094)

1. After subsection 4(k)

Insert:

- (l) an amount paid to an Australian Apprentice by the Commonwealth Department responsible for administering programs that have the purpose of encouraging training and developing skills within the Australian apprenticeships system.

2. After subsection 5(m)

Insert:

- (n) 'Australian Apprentice' means a person who is employed as an apprentice or trainee under a training contract approved by the government body responsible for the operation of the vocational education and training system within a State or Territory.