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

## Name of instrument

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

## Commencement

This instrument commences on 1 July 2022.

## 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)

## 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.

## 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.