



Legislative Instrument

JobMaker Hiring Credit Reporting Obligations Amendment Instrument 2021

I, Christopher David Jordan, Commissioner of Taxation, make this determination under subsection 20(4) of the *Coronavirus Economic Response Package (Payments and Benefits) Act 2020* and subsection 27(3) of the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020*.

Christopher David Jordan
Commissioner of Taxation
Dated: 16 April 2021

1. Name of instrument

This determination is the *JobMaker Hiring Credit Reporting Obligations Amendment Instrument 2021*.

2. Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

3. Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1 – Amendments

JobMaker Hiring Credit Reporting Obligations Instrument 2020

1. Section 5 (first paragraph)

After “as it has in the Rules)” omit “)”.

2. Section 5 (definition of claim period)

Omit “section 11(1)”, substitute “subsection 10(1)”.

3. Subsection 7(1)

After the reference to the *Taxation Administration Act 1953*, omit “must”.

4. After subsection 7(2)

Insert:

(2A) If the Commissioner is satisfied that subsection (2B) applies to an employer at a time on or after the first day of the jobmaker period and no later than the STP JobMaker Reporting Deadline for that jobmaker period, the employer is only required to notify the Commissioner of the details set out in paragraphs (2)(a) and (c) for that jobmaker period and any subsequent jobmaker periods.

(2B) This subsection applies at a time if an employer is unable to notify the Commissioner of one or more of the details in paragraphs (2)(b) or (2)(d) to (2)(f) through the software available to the employer (whether directly or indirectly through another entity authorised to act on the employer’s behalf) to notify the Commissioner of amounts in accordance with section 389 – 5 of Schedule 1 to the *Taxation Administration Act 1953*.

Note: Some software providers cannot update their software to support reporting of all information required in subsection 7(2) for a jobmaker period through Single Touch Payroll. Where an employer is using one of these software solutions, this subsection will be satisfied.

5. Subsection 7(3)

After “two years” omit “the”, substitute “that”.

6. Subsection 8(1)

Omit “and (3)” and substitute “, (3) and (3A)”.

7. Paragraph 8(2)(e)

Repeal the paragraph, substitute:

(e) confirmation that each employee included in the claim calculation is an eligible additional employee

8. Paragraph 8(3)(d)

Omit “JobMaker” and substitute “jobmaker”.

9. Paragraph (8)(3)(e)

Omit “JobMaker” and substitute “jobmaker”.

10. Paragraph 8(3)(f)

Repeal the paragraph, substitute:

(f) whether the employee met the average hours of work requirement in subsection 30(2) of the Rules for the jobmaker period.

11. After subsection 8(3)

Insert:

(3A) If subsection 7(2B) applies to an employer for a jobmaker period, the employer must also provide the information described in subsection (3).

Note: Information that must be provided under this subsection must be provided in the manner set out in subsection 9(1).

12. Subsection 10(2)

Repeal the subsection, substitute:

(2) Claim information submitted by an employer in accordance with section 9 (other than information covered by paragraph 8(2)(h)) cannot be changed by an employer after the claim period in which it is provided.

13. Application

The amendments made by Schedule 1 to this instrument apply in relation to jobmaker periods commencing on, or after, 7 October 2020.