

**PAY-ROLL TAX AMENDMENT (BUSHFIRE AND EMERGENCY SERVICE)
BILL**

Statement of compatibility

Mr BRUMBY (Treasurer) tabled following statement in accordance with Charter of Human Rights and Responsibilities Act:

In accordance with section 28 of the Charter of Human Rights and Responsibilities Act, I make this statement of compatibility with respect to the Payroll Tax Amendment (Bushfire and Emergency Service) Bill 2007.

In my opinion, the Payroll Tax Amendment (Bushfire and Emergency Service) Bill 2007, as introduced to the Legislative Assembly, is compatible with the human rights protected by the charter. I base my opinion on the reasons outlined in this statement.

Overview of bill

The purpose of the Payroll Tax Amendment (Bushfire and Emergency Service) Bill 2007 is to amend the Payroll Tax Act 1971 in order to provide an exemption from payroll tax for wages paid or payable to employees who are absent from work on volunteer firefighter or emergency services duty.

The payroll tax exemption is being introduced to compensate those employers who normally pay payroll tax for loss of paid work time, if employees are forced away from their workplaces to respond to emergencies.

Human rights issues

1. Human rights protected by the charter that are relevant to the bill

The bill does not raise any human rights issues.

2. Consideration of reasonable limitations -- section 7(2)

As the bill does not raise any human rights issues, it does not limit any human right and therefore it is not necessary to consider section 7(2) of the charter.

Conclusion

I consider that the bill is compatible with the Charter of Human Rights and Responsibilities because it does not raise a human rights issue.

JOHN BRUMBY, MP

Treasurer