

**Information Privacy Act 2000**

All information collected by the SRO is protected by secrecy provisions in Acts administered by the SRO and in addition, personal information you provide to the SRO is protected by the Information Privacy Act 2000. Any information collected from you is only used for the purposes of the Acts administered by the SRO. Information (including personal information) is not disclosed to third parties unless authorised by law, or with your consent.

## Victorian Pay-roll Tax Employment Agency Contracts – Chain of on-hire declaration

Effective 1 January 2005 the Pay-roll Tax Act 1971 (the Act) has been amended to impose a pay-roll tax liability on wages paid by employment agents to staff on-hired under employment agency contracts.

An employment agency contract is:

a contract, whether formal or informal and whether express or implied, under which a person ("employment agent") procures the services of another person ("service provider") for a client of the employment agent"

This form should be held by the employment agency (Agent 1) in order to satisfy the SRO, if requested, to substantiate the exclusion of wages paid to a service provider on-hired to employment agents (Agent 2) who further on-hire that service provider.

The Act contains anti-avoidance provisions in Section 5A that may impose a liability for pay-roll tax upon a client of an employment agent where that client makes an incorrect declaration of exemption to the employment agent.

*Field 1 - Legal name of the worker*

*Field 2 - Legal name of the employment agent that has contracted with the worker – (Agent 1)*

*Field 3 - Legal name of the employment agent that has contracted with Agent 1 and will be further on-hiring the worker – (Agent 2)*

*Field 4 - Legal name of the client that has contracted with Agent 2 and will be the ultimate end-user of the labour provided by the worker*

\_\_\_ declares to \_\_\_ that they (\_\_\_) will meet the pay-roll tax obligations that arise from 1 January 2005 on the payments that they (\_\_\_) make to for the labour provided by \_\_\_ to \_\_\_ as a client of \_\_\_.

I,

(Authorised Employee of )

Signed:

<input type="text"/>	Date	/ / (DD/MM/YYYY)
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