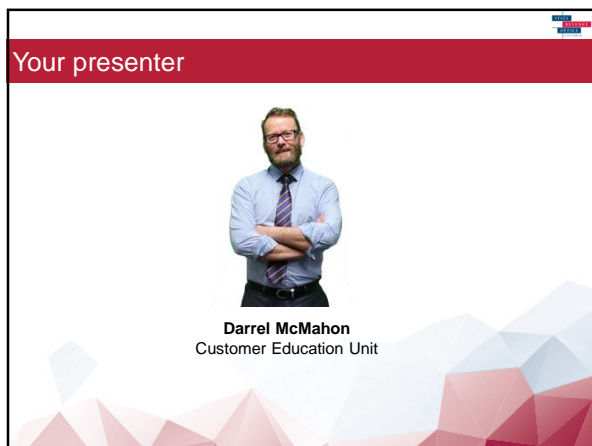




Housekeeping

- You can select Telephone or Mic & Speakers
- Use the raise hand function to indicate that you are receiving the audio
- Type any questions you have into the question pane

The screenshot shows a GoToWebinar control panel. The 'Audio' section has 'Telephone' and 'Mic & Speakers' options, with 'MUTED' status and a volume icon. The 'Questions/Chat' section shows a chat window with messages from 'Customer Education (to Me - Private)', 'Hi Corey', and 'Me (to Customer Education - Private): Hi'. At the bottom, it says 'Introduction to Land Tax Webinar ID: 144-131-531' and 'GoToWebinar'.



Agenda

- Grouping provisions
- Group types
- PTX Express demo
- Applying for exclusion from a group
- Q&A

Grouping provisions

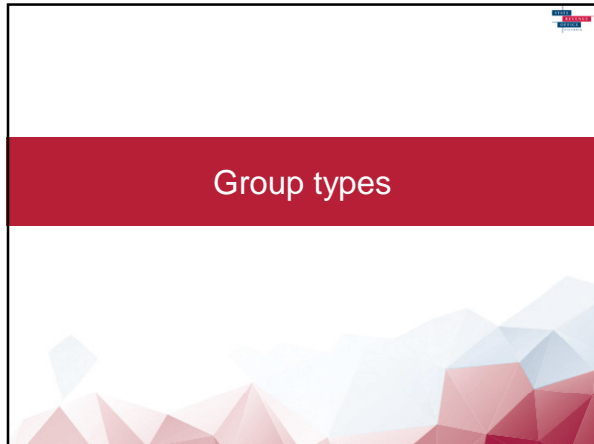
1974 anti-avoidance mechanism

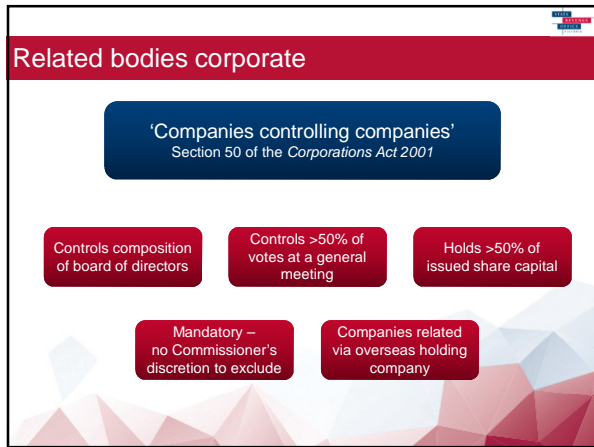
- Deduction based on groups total Victorian and Australian wages
- One deduction for the group
- Joint and several liability
- Commissioner's discretion to exclude from a group

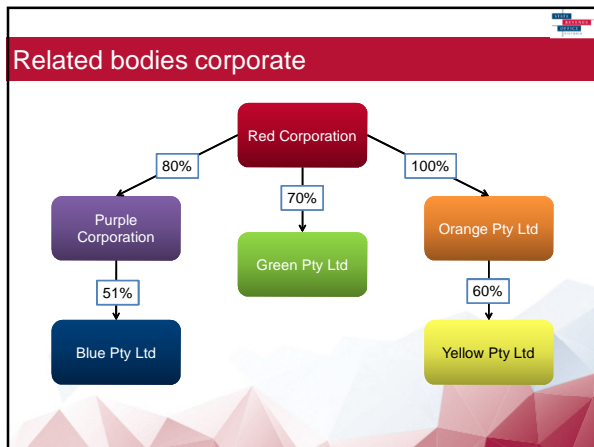
Grouping provisions

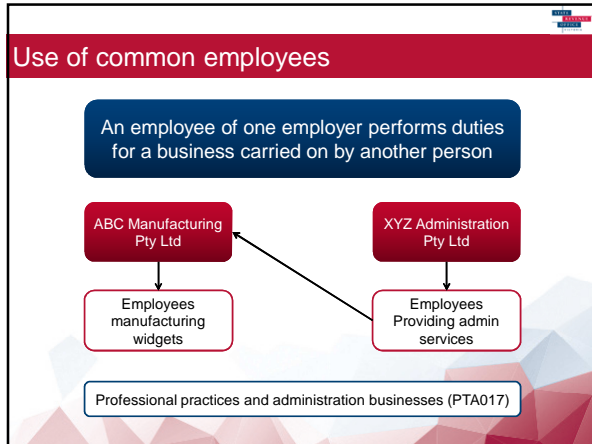
Forming a group

- Related bodies corporate
- Use of common employees
- Tracing of interests
- Common control

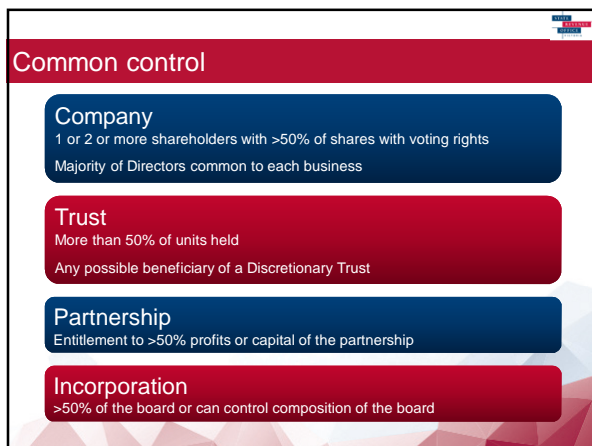


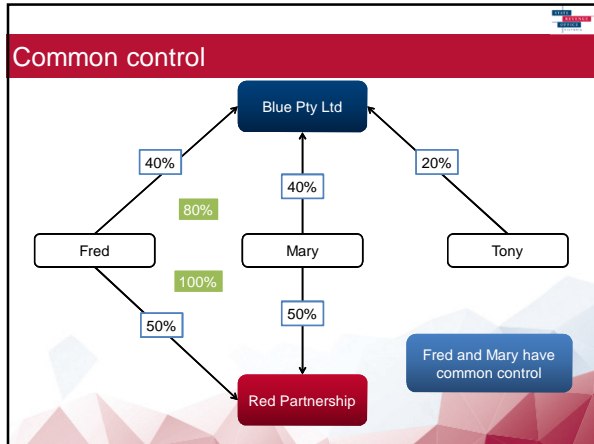


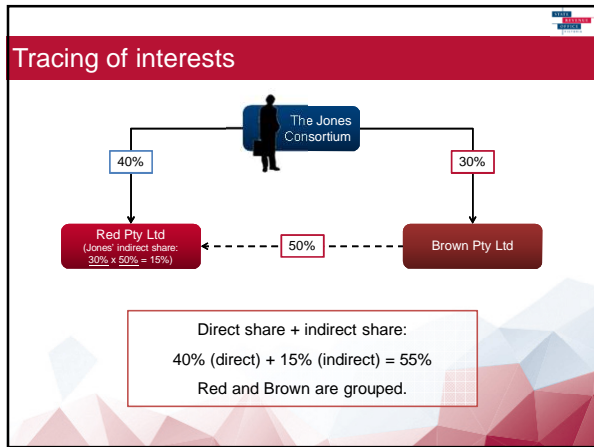




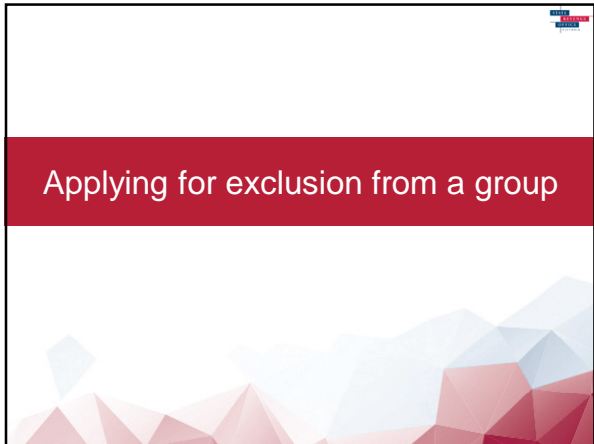




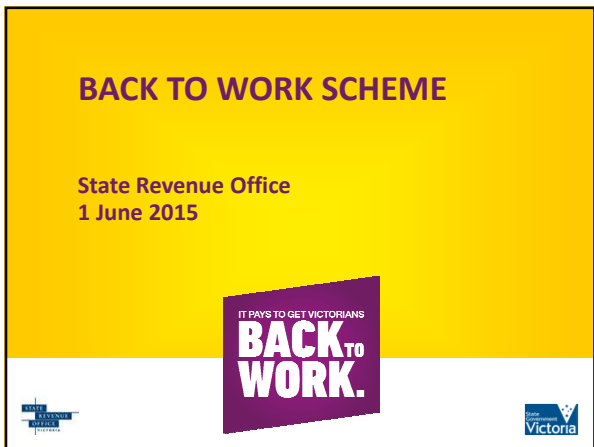













Back to Work Scheme

Employers with new staff hired on or after 1 April 2015 will be able to claim payments from the Victorian Government under the Back to Work Scheme from 1 July 2015.

The Back to work scheme: <ul style="list-style-type: none">• Encourages and supports ongoing employment growth in Victoria• Provides targeted financial assistance• Assists with costs associated with hiring and training	And applies to: <ul style="list-style-type: none">• Eligible employers• Eligible employees<ul style="list-style-type: none">– Unemployed youth– Long term unemployed– Retrenched workers• Eligible jobs
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 Detailed information, including eligibility requirements is available on our website.

Q&A

Any questions?

www.sro.vic.gov.au
contact@sro.vic.gov.au
132 161
