

22nd April 2015

Research Director  
Finance and Administration Committee  
Parliament House  
George Street  
Brisbane QLD 4000, Australia

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**Subject: Inquiry into Payroll Tax Rebate, Revenue and Other Legislation Amendment Bill 2015**

- *Payroll Tax Act 1971* to give effect to a 2015 election commitment by the Government to Provide a payroll tax rebate on the wages of apprentices and trainees.

Thank you for the opportunity to make a submission on the above Inquiry and proposed Bill amendment.

All Trades Queensland has operated for over 27 years and has supplied skilled apprentices and trainees to more than 9000 businesses across 47 industries. Apprentices and Trainees are employed by All Trades Queensland at all times and supplied to, and rotated among, these businesses referred to as Host Clients.

We strongly support and welcome the Labor Governments' commitment to fulfill its election promise to implement this rebate. All Trades Queensland carries a significant investment in non-apprentice based labor to support our apprentices and trainees with a full management service for school based and post school apprentices. Our support structures in people include the areas of recruitment, inductions, safety management, human resources, payroll, workforce management, mentoring, training and rotations between hosts. This rebate directly acknowledges that investment and will enhance our ability in supporting apprentices.

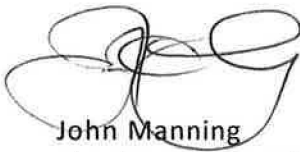
This initiative is also timely given the Federal Governments withdrawal of its support for Joint Group Training Funding from July 1. This scheme was focused on funding for employment outcomes, with additional elements for identified groups, with a contribution from participating State Governments. We understand that the Queensland Government has indicated its intention to honor its financial commitment to these specific employment outcomes and we keenly await further advice on same.

All Trades Queensland is the largest employer of Apprentices and Trainees (1000+) with full service offerings from school based apprentices and trainees through to fully qualified tradespeople. We work with large numbers of principally small to medium size businesses across South East Qld and have continuing success with the development of people through valued private and government partnerships. We facilitate school to work programs, pre-employment training and education programs with pathways to long term employment outcomes. We provide individuals with valuable professional development and the best environment in which to flourish through comprehensive real world training.

This Government's proposal is simple and transparent, and particularly significant to a business model such as ours as it clearly acknowledges that our business is centered around employing Apprentices and Trainees and having the infrastructure to support them.

If you require any further information please contact me. I would appreciate your acknowledgment of this submission.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'John Manning', with a stylized, cursive script.

John Manning  
Chief Executive Officer