

## **Pay-roll Tax Amendment (Country Employment) Bill 2000**

### **Explanatory note**

This explanatory note relates to this Bill as introduced into Parliament.

#### Overview of Bill

The object of this Bill is to provide an exemption from pay-roll tax for businesses located in country areas of New South Wales (as defined in the Bill):

- (a) that comprise value adding primary industries (as defined in the Bill), or
- (b) that employ additional workers aged 25 or under.

The exemption referred to in paragraph (b) is to apply for the first 5 years of a worker's employment.

#### Outline of provisions

**Clause 1** sets out the name (also called the short title) of the proposed Act.

**Clause 2** provides for the commencement of the proposed Act on a day to be appointed by the Governor by proclamation.

**Clause 3** is a formal provision giving effect to the amendment to the *Pay-roll Tax Act 1971* set out in Schedule 1.