

Passed by both Houses



New South Wales

Payroll Tax Deferral (BlueScope Steel) Bill 2015

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I certify that this public bill, which originated in the Legislative Assembly, has finally passed the Legislative Council and the Legislative Assembly of New South Wales.

*Clerk of the Legislative Assembly.
Legislative Assembly,
Sydney,*

, 2015



New South Wales

Payroll Tax Deferral (BlueScope Steel) Bill 2015

Act No , 2015

An Act with respect to arrangements for the temporary deferral of payroll tax payments by BlueScope Steel Limited and certain other entities.

I have examined this bill and find it to correspond in all respects with the bill as finally passed by both Houses.

Assistant Speaker of the Legislative Assembly.

The Legislature of New South Wales enacts:

1 Name of Act

This Act is the *Payroll Tax Deferral (BlueScope Steel) Act 2015*.

2 Commencement

This Act commences on the date of assent to this Act.

3 Interpretation

(1) In this Act:

BlueScope means BlueScope Steel Limited (ABN 16 000 011 058).

BlueScope Taxpayer Entity has the meaning it has in the deed.

deed means the deed entitled “Payroll Tax Structured Payment Plan Deed” set out in the tabled text.

function includes a power, authority or duty, and **exercise** a function includes perform a duty.

tabled text means the text of the proposed deed entitled “Payroll Tax Structured Payment Plan Deed”, a copy of which was tabled in Parliament on the date of introduction of the Bill for the *Payroll Tax Deferral (BlueScope Steel) Act 2015*.

(2) Other expressions used in this Act have the same meaning as they have in the *Payroll Tax Act 2007*.

(3) Notes included in this Act do not form part of this Act.

4 Relationship to Payroll Tax Act 2007 and Taxation Administration Act 1996

(1) This Act is to be read together with the *Payroll Tax Act 2007* and the *Taxation Administration Act 1996*.

Note. The *Taxation Administration Act 1996* makes provision for the administration and enforcement of taxation laws. This Act is a taxation law for the purposes of that Act.

(2) This Act sets out provisions that, for the purposes of the *Payroll Tax Act 2007*, apply only in this jurisdiction.

5 Authorisation of payroll tax deferral arrangements

(1) The Treasurer is authorised, on behalf of the State, to enter into and give effect to the deed.

(2) The deed may be given effect despite sections 7, 8 and 9 of the *Payroll Tax Act 2007*.

(3) In this section:

giving effect to the deed includes:

(a) complying with any obligation of the State under the deed, and

(b) exercising or enforcing any right or power under the deed.

(4) For the purpose of giving effect to the deed, section 81 (1) of the *Payroll Tax Act 2007* is to be read as if the reference to an amount that a member of a group is required to pay under that Act in respect of a period were a reference to an amount that a BlueScope Taxpayer Entity is required to pay under the deed.

Note. The BlueScope Taxpayer Entities are a group under the *Payroll Tax Act 2007*.

(5) This section has effect despite anything to the contrary in the *Payroll Tax Act 2007* or any other law.

- (6) Nothing in this section limits or prevents the exercise of any function by the Chief Commissioner under section 37 or 47 of the *Taxation Administration Act 1996* in relation to payroll tax payable by BlueScope and any BlueScope Taxpayer Entity.
- (7) A failure by BlueScope or a BlueScope Taxpayer Entity to pay an amount required to be paid by it under the deed is a tax default for the purposes of the *Taxation Administration Act 1996*.

6 Evidence

- (1) A certificate of the Clerk of the Legislative Assembly certifying that a document is an accurate copy of the tabled text, or is an accurate copy of a particular part or of particular provisions of the tabled text, is admissible in evidence in any proceedings and is evidence:
 - (a) of the matter certified, and
 - (b) that the text of the proposed deed was tabled in the Legislative Assembly as referred to in the definition of ***tabled text*** in section 3.
- (2) Subsection (1) does not affect any other way in which the tabling or content of the tabled text, or the accuracy of a copy of the tabled text or of a part or provisions of the tabled text, may be established.

Schedule 1 Amendment of Taxation Administration Act 1996 No 97

Section 4 Meaning of “taxation laws”

Insert in alphabetical order:

Payroll Tax Deferral (BlueScope Steel) Act 2015