This Public Bill originated in the Legislative Assembly, and, having this day passed, is now ready for presentation to the Legislative Council for its concurrence.

I. P. K. VIDLER, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 13 September, 1973.

# New South Wales



ANNO VICESIMO SECUNDO

# ELIZABETHÆ II REGINÆ

Act No. , 1973.

An Act to increase the rate of pay-roll tax payable on taxable wages in accordance with the Pay-roll Tax Act, 1971; for this purpose to amend that Act; and for purposes connected therewith.

BE

**B**<sup>E</sup> it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

- 1. This Act may be cited as the "Pay-roll Tax Short title. (Amendment) Act, 1973".
- 2. This Act shall be deemed to have commenced on 1st Commence-September, 1973.
- 3. The Pay-roll Tax Act, 1971, is amended— 10

Amendment of Act No. 22, 1971.

(a) by omitting from section 6 (3) the words "three Sec. 6. and one-half" wherever occurring and by inserting (Wages liable to instead the words "four and one-half";

pay-roll

(b) by omitting from section 7 the words "tax at the Sec. 7. rate of three and one-half per centum of those (Imposition of pay-roll wages" and by inserting instead the following tax on words:-

taxable wages.)

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- (a) at the rate of three and one-half per centum in respect of such of those wages as were paid or payable during or before the month of August, one thousand nine hundred and seventy-three; and
- (b) at the rate of four and one-half per centum in respect of such of those wages as are paid or payable after that month and are not liable to pay-roll tax at the rate prescribed in paragraph (a).

BY AUTHORITY

V. C. N. BLIGHT, C.B.E., GOVERNMENT PRINTER, NEW SOUTH WALES—1973 [5c]

# PAY-ROLL TAX (AMENDMENT) BILL, 1973

#### **EXPLANATORY NOTE**

THE objects of this Bill are-

- (a) to increase the rate of pay-roll tax from  $3\frac{1}{2}\%$  to  $4\frac{1}{2}\%$  in respect of taxable wages paid or payable after August, 1973;
- (b) to make other provisions of a minor or consequential nature.

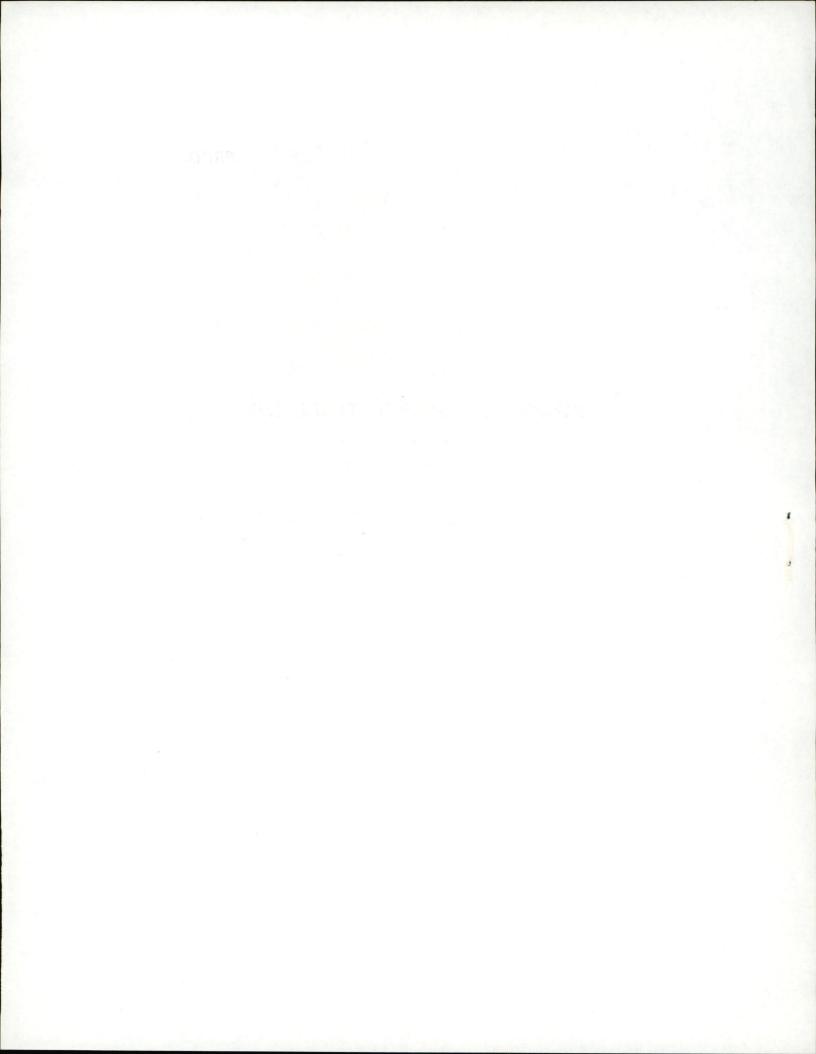
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- (a) to increase the rate of pay-roll tax from  $3\frac{1}{2}\%$  to  $4\frac{1}{2}\%$  in respect of taxable wages paid or payable after August, 1973;
- (b) to make other provisions of a minor or consequential nature.



No. , 1973.

# A BILL

To increase the rate of pay-roll tax payable on taxable wages in accordance with the Pay-roll Tax Act, 1971; for this purpose to amend that Act; and for purposes connected therewith.

[SIR ROBERT ASKIN—11 September, 1973.]

BE

 $B^{\rm E}$  it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

- 1. This Act may be cited as the "Pay-roll Tax Short title. (Amendment) Act, 1973".
- 2. This Act shall be deemed to have commenced on 1st Commence-September, 1973.
- The Pay-roll Tax Act, 1971, is amended— 10

Amendment of Act No. 22, 1971.

(a) by omitting from section 6 (3) the words "three Sec. 6. and one-half" wherever occurring and by inserting (Wages instead the words "four and one-half";

pay-roll tax.)

(b) by omitting from section 7 the words "tax at the Sec. 7. rate of three and one-half per centum of those (Imposition of pay-roll wages" and by inserting instead the following tax on words:---

taxable wages.)

#### tax---

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- (a) at the rate of three and one-half per centum in respect of such of those wages as were paid or payable during or before the month of August, one thousand nine hundred and seventy-three; and
- (b) at the rate of four and one-half per centum in respect of such of those wages as are paid or payable after that month and are not liable to pay-roll tax at the rate prescribed in paragraph (a).

# New South Wales



ANNO VICESIMO SECUNDO

# ELIZABETHÆ II REGINÆ

Act No. 48, 1973.

An Act to increase the rate of pay-roll tax payable on taxable wages in accordance with the Pay-roll Tax Act, 1971; for this purpose to amend that Act; and for purposes connected therewith. [Assented to, 27th September, 1973.]

BE

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Short title.

1. This Act may be cited as the "Pay-roll Tax (Amendment) Act, 1973".

Commencement. 2. This Act shall be deemed to have commenced on 1st September, 1973.

Amendment of Act No. 22, 1971.

3. The Pay-roll Tax Act, 1971, is amended—

Sec. 6. (Wages liable to pay-roll tax.)

- (a) by omitting from section 6 (3) the words "three and one-half" wherever occurring and by inserting instead the words "four and one-half";
- Sec. 7. (Imposition of pay-roll tax on taxable wages.)
- (b) by omitting from section 7 the words "tax at the rate of three and one-half per centum of those wages" and by inserting instead the following words:—

#### tax-

- (a) at the rate of three and one-half per centum in respect of such of those wages as were paid or payable during or before the month of August, one thousand nine hundred and seventy-three; and
- (b) at the rate of four and one-half per centum in respect of such of those wages as are paid or payable after that month and are not liable to pay-roll tax at the rate prescribed in paragraph (a).

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.

I. P. K. VIDLER, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 25 September, 1973.

### New South Wales



ANNO VICESIMO SECUNDO

# ELIZABETHÆ II REGINÆ

Act No. 48, 1973.

An Act to increase the rate of pay-roll tax payable on taxable wages in accordance with the Pay-roll Tax Act, 1971; for this purpose to amend that Act; and for purposes connected therewith. [Assented to, 27th September, 1973.]

BE

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

J. H. BROWN, Chairman of Committees of the Legislative Assembly.

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Short title.

1. This Act may be cited as the "Pay-roll Tax (Amendment) Act, 1973".

Commencement. 2. This Act shall be deemed to have commenced on 1st September, 1973.

Amendment of Act No. 22, 1971.

Sec. 6. (Wages liable to pay-roll tax.)

Sec. 7.
(Imposition of pay-roll tax on taxable wages.)

3. The Pay-roll Tax Act, 1971, is amended—

- (a) by omitting from section 6 (3) the words "three and one-half" wherever occurring and by inserting instead the words "four and one-half";
- (b) by omitting from section 7 the words "tax at the rate of three and one-half per centum of those wages" and by inserting instead the following words:—

tax-

- (a) at the rate of three and one-half per centum in respect of such of those wages as were paid or payable during or before the month of August, one thousand nine hundred and seventy-three; and
- (b) at the rate of four and one-half per centum in respect of such of those wages as are paid or payable after that month and are not liable to pay-roll tax at the rate prescribed in paragraph (a).

In the name and on behalf of Her Majesty I assent to this Act.

A. R. CUTLER, Governor.

Government House, Sydney, 27th September, 1973.