

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.

R. E. WARD,
Clerk of the Legislative Assembly.

Legislative Assembly Chamber,
Sydney, 17 September, 1974.

New South Wales



ANNO VICESIMO TERTIO

ELIZABETHÆ II REGINÆ

Act No. , 1974.

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 and other purposes to amend that Act; and for purposes connected therewith.

5 **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:—

1. This Act may be cited as the "Pay-roll Tax Short title. (Amendment) Act, 1974".

2.

Pay-roll Tax (Amendment).

2. (1) This section and section 1 shall commence on the date of assent to this Act. Commencement.

(2) Section 3 shall be deemed to have commenced on 1st September, 1974.

5 3. The Pay-roll Tax Act, 1971, is amended— Amendment of Act No. 22, 1971.

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

10 (b) (i) by omitting from section 7 (a) the word "and" where thirdly occurring; Sec. 7. (Imposition of pay-roll tax on taxable wages.)

(ii) by omitting section 7 (b) and by inserting instead the following paragraphs :—

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

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

25

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1974

[5c]

No. , 1974.

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 and other purposes to amend that Act; and for purposes connected therewith.

[SIR ROBERT ASKIN—11 September, 1974.]

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:—

1. This Act may be cited as the "Pay-roll Tax Short (Amendment) Act, 1974".

2.

Pay-roll Tax (Amendment).

2. (1) This section and section 1 shall commence on the date of assent to this Act. Commence-
ment.

(2) Section 3 shall be deemed to have commenced on 1st September, 1974.

5 3. The Pay-roll Tax Act, 1971, is amended— Amendment
of Act No.
22, 1971.

(a) by omitting from section 6 (3) the words “four and one-half” wherever occurring and by inserting instead the word “five”; Sec. 6.
(Wages
liable to
pay-roll
tax.)

10 (b) (i) by omitting from section 7 (a) the word “and” where thirdly occurring; Sec. 7.
(Imposition
of pay-roll
tax on
taxable
wages.)

(ii) by omitting section 7 (b) and by inserting instead the following paragraphs :—

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

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

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1974

PROOF

PAY-ROLL TAX (AMENDMENT) BILL, 1974

EXPLANATORY NOTE

THE objects of this Bill are—

- (a) to increase the rate of pay-roll tax from 4½% to 5% in respect of taxable wages paid or payable after August, 1974;
- (b) to provide that where taxable wages are paid or payable after August, 1974, but were also payable during or before that month, then pay-roll tax is payable at the rate prevailing when those wages were previously payable; and
- (c) to make other provisions of a minor or consequential nature.

RAYMOND C. CARPENTIER, JR.

1910-1911

1912-1913

1914-1915

1916-1917

1918-1919

No. , 1974.

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 and other purposes to amend that Act; and for purposes connected therewith.

[SIR ROBERT ASKIN—11 *September*, 1974.]

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:—

1. This Act may be cited as the "Pay-roll Tax Short title. (Amendment) Act, 1974".

2.

Pay-roll Tax (Amendment).

2. (1) This section and section 1 shall commence on the date of assent to this Act. Commence-
ment.

(2) Section 3 shall be deemed to have commenced on 1st September, 1974.

5 3. The Pay-roll Tax Act, 1971, is amended— Amendment
of Act No.
22, 1971.

(a) by omitting from section 6 (3) the words “four and one-half” wherever occurring and by inserting instead the word “five”; Sec. 6.
(Wages
liable to
pay-roll
tax.)

10 (b) (i) by omitting from section 7 (a) the word “and” where thirdly occurring; Sec. 7.
(Imposition
of pay-roll
tax on
taxable
wages.)

(ii) by omitting section 7 (b) and by inserting instead the following paragraphs :—

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

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

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1974

New South Wales



ANNO VICESIMO TERTIO

ELIZABETHÆ II REGINÆ

Act No. 54, 1974.

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 and other purposes to amend that Act; and for purposes connected therewith. [Assented to, 27th September, 1974.]

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:—

1. This Act may be cited as the "Pay-roll Tax Short title.
(Amendment) Act, 1974".

2.

Pay-roll Tax (Amendment).

Commence-
ment. **2.** (1) This section and section 1 shall commence on the date of assent to this Act.

(2) Section 3 shall be deemed to have commenced on 1st September, 1974.

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 “four and one-half” wherever occurring and by inserting instead the word “five”;

Sec. 7.
(Imposition
of pay-roll
tax on
taxable
wages.) (b) (i) by omitting from section 7 (a) the word “and” where thirdly occurring;
(ii) by omitting section 7 (b) and by inserting instead the following paragraphs :—

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

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

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1974

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.

R. E. WARD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 25 September, 1974.*

New South Wales



ANNO VICESIMO TERTIO

ELIZABETHÆ II REGINÆ

Act No. 54, 1974.

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 and other purposes to amend that Act; and for purposes connected therewith. [Assented to, 27th September, 1974.]

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:—

1. This Act may be cited as the "Pay-roll Tax ^{Short} (Amendment) Act, 1974".

2.

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.

Pay-roll Tax (Amendment).

Commence-
ment.

2. (1) This section and section 1 shall commence on the date of assent to this Act.

(2) Section 3 shall be deemed to have commenced on 1st September, 1974.

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 "four and one-half" wherever occurring and by inserting instead the word "five";

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

(b) (i) by omitting from section 7 (a) the word "and" where thirdly occurring;

(ii) by omitting section 7 (b) and by inserting instead the following paragraphs:—

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

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

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 27th September, 1974.*