

**PAY-ROLL TAX (FURTHER AMENDMENT)
ACT, 1977**

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 134, 1977.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax, rebates of pay-roll tax and exemptions from pay-roll tax. [Assented to, 14th December, 1977.]

BE

Pay-roll Tax (Further Amendment).

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 (Further Amendment) Act, 1977".

Commence-
ment. **2.** (1) Except as provided in subsections (2) and (3), this Act shall commence on the date of assent to this Act.

(2) Section 4 shall, in its application to a provision of Schedule 1, 2 or 3, commence on the day on which that provision commences.

(3) Section 5 and Schedules 1 and 3 shall commence on 1st January, 1978.

Schedules. **3.** This Act contains the following Schedules :—

SCHEDULE 1.—AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO DEDUCTIONS FROM TAXABLE WAGES.

SCHEDULE 2.—AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO REBATES OF PAY-ROLL TAX.

SCHEDULE 3.—AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO EXEMPTIONS FROM PAY-ROLL TAX.

Pay-roll Tax (Further Amendment).

4. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedules 1, 2 and 3. Amendment
of Act No.
22, 1971.

5. Without limiting the application of the Interpretation Act, 1897, the amendments and repeal effected by section 4 and Schedule 1 do not, except where otherwise specifically provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages that were paid or payable before 1st July, 1977. Saving.

SCHEDULE 1.

Sec. 4.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES.

(1) Section 9A—

Omit the section.

(2) Section 9B (1), definition of “prescribed amount”—

Omit the definition, insert instead :—

“prescribed amount”, in relation to a return for a return period—

(a) before the month of January, 1978—

(i) of 1 month, means \$4,000;
and

(ii) of 2 or more months, means the product ascertained by multiplying \$4,000 by the number of months in that return period; and

SCHEDULE

Pay-roll Tax (Further Amendment).

 SCHEDULE 1—*continued.*

 AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
 TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(b) after the month of December, 1977—

(i) of 1 month, means \$5,000;
and

(ii) of 2 or more months, means
the product ascertained by
multiplying \$5,000 by the
number of months in that
return period;

(3) (a) Section 11A (1A), (2)—

Omit “1976” wherever occurring, insert instead
“1977”.

(b) Section 11A (2)—

Omit “20800A” wherever occurring, insert
instead “24000A”.

(c) Section 11A (2)—

Omit “24000B” wherever occurring, insert
instead “30000B”.

(d) Section 11A (2), (2A)—

Omit “1977” wherever occurring, insert instead
“1978”.

(e) Section 11A (2A)—

Omit “48000c” wherever occurring, insert
instead “60000c”.

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(4) Section 12 (1), (2A)—

Omit “\$900” wherever occurring, insert instead
“\$1,150”.

(5) Section 16I (1) (a), (b)—

Omit the paragraphs, insert instead :—

- (a) where the return period commences not earlier than 1st January, 1977, and ends not later than 31st December, 1977, the prescribed amount as defined in paragraph (a) of the definition of “prescribed amount” in section 9B (1); or
- (b) where the return period commences on or after 1st January, 1978, the prescribed amount as defined in paragraph (b) of the definition of “prescribed amount” in section 9B (1).

(6) (a) Section 16J (1), (2)—

Omit “1976” wherever occurring, insert instead
“1977”.

(b) Section 16J (2)—

Omit “20800A” wherever occurring, insert
instead “24000A”.

(c) Section 16J (2)—

Omit “24000B” wherever occurring, insert
instead “30000B”.

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(d) Section 16J (2), (3)—

Omit “1977” wherever occurring, insert instead
“1978”.

(e) Section 16J (3)—

Omit “48000c” wherever occurring, insert
instead “60000c”.

Sec. 4.

SCHEDULE 2.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX.

(1) Section 5 (2)—

After “1977,” insert “to the Treasury for the purposes
of any pay-roll tax rebate scheme administered by it”.

(2) Section 11B (2) (a)—

Omit “any amount refunded to him under section 19”,
insert instead “the sum of any amount which was,
under section 19, refunded (before the time of the
refund or rebate under this section) to him in respect
of that financial year and, where the rebates paid to
him in respect of a financial year under a pay-roll tax

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX—*continued.*

rebate scheme administered by the Treasury are in excess of the annual rebate payable to him under that scheme, any amount which the Treasurer has directed should be deducted by reason of that excess payment”.

(3) (a) Section 16K (4)—

After “reduced by”, insert “the sum of”.

(b) Section 16K (4)—

After “that member”, insert “and, where the rebates paid to any member of that group in respect of a financial year under a pay-roll tax rebate scheme administered by the Treasury are in excess of the annual rebate payable to that member under that scheme, the total of any amounts which the Treasurer has directed should be deducted by reason of such an excess payment”.

(4) Section 19—

After “to be overpaid”, insert “, reduced by, where the rebates paid to that person in respect of any financial year under a pay-roll tax rebate scheme administered by the Treasury are in excess of the annual rebate payable to him for that financial year under that scheme, any amount which the Treasurer has directed should be deducted by reason of that excess payment”.

Pay-roll Tax (Further Amendment).

Sec. 4.

SCHEDULE 3.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX.

(1) Section 10—

Omit “The wages”, insert instead “(1) Subject to subsection (2), the wages”.

(2) Section 10 (h)—

Omit “or”.

(3) Section 10 (i)—

Omit “such a member.”, insert instead “such a member”.

(4) Section 10 (j), (k), (l), (2), (3)—

At the end of section 10, insert :—

(j) by a charity within the meaning of the Charitable Collections Act, 1934, which is registered or which is exempted from registration under that Act (other than a school or college or a statutory body);

(k) by a society or an institution (other than a school or college or a statutory body) which—

(i) is, in the opinion of the Commissioner, a charitable society or institution; and

(ii) is for the time being approved by the Commissioner for the purposes of this paragraph; or

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 3—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX—*continued.*

(1) by a statutory body which—

- (i) is, in the opinion of the Minister, a charitable statutory body; and
- (ii) is for the time being approved by the Minister for the purposes of this paragraph.

(2) Paragraphs (j), (k) and (l) of subsection (1) only operate so as to exclude from wages liable to pay-roll tax under this Act wages which are paid or payable to employees in respect of time when they are engaged in charitable work within the charity, society, institution or statutory body.

(3) In this section, “statutory body” does not include a company incorporated pursuant to the Companies Act, 1961, or pursuant to any corresponding previous enactment.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1978

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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.

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

*Legislative Assembly Chamber,
Sydney, 1 December, 1977.*

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 134, 1977.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax, rebates of pay-roll tax and exemptions from pay-roll tax. [Assented to, 14th December, 1977.]

BE

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

T. J. CAHILL,
Chairman of Committees of the Legislative Assembly.

Pay-roll Tax (Further Amendment).

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 (Further Amendment) Act, 1977".

**Commence-
ment.** **2.** (1) Except as provided in subsections (2) and (3), this Act shall commence on the date of assent to this Act.

(2) Section 4 shall, in its application to a provision of Schedule 1, 2 or 3, commence on the day on which that provision commences.

(3) Section 5 and Schedules 1 and 3 shall commence on 1st January, 1978.

Schedules. **3.** This Act contains the following Schedules :—

SCHEDULE 1.—AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO DEDUCTIONS FROM TAXABLE WAGES.

SCHEDULE 2.—AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO REBATES OF PAY-ROLL TAX.

SCHEDULE 3.—AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO EXEMPTIONS FROM PAY-ROLL TAX.

Pay-roll Tax (Further Amendment).

4. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedules 1, 2 and 3. Amendment
of Act No.
22, 1971.

5. Without limiting the application of the Interpretation Act, 1897, the amendments and repeal effected by section 4 and Schedule 1 do not, except where otherwise specifically provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages that were paid or payable before 1st July, 1977. Saving.

SCHEDULE 1.

Sec. 4.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES.

(1) Section 9A—

Omit the section.

(2) Section 9B (1), definition of “prescribed amount”—

Omit the definition, insert instead :—

“prescribed amount”, in relation to a return for a return period—

(a) before the month of January, 1978—

(i) of 1 month, means \$4,000;
and

(ii) of 2 or more months, means
the product ascertained by
multiplying \$4,000 by the
number of months in that
return period; and

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—continued.**AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—continued.**

- (b) after the month of December, 1977—
- (i) of 1 month, means \$5,000;
and
 - (ii) of 2 or more months, means
the product ascertained by
multiplying \$5,000 by the
number of months in that
return period;
- (3) (a) Section 11A (1A), (2)—
Omit “1976” wherever occurring, insert instead
“1977”.
- (b) Section 11A (2)—
Omit “20800A” wherever occurring, insert
instead “24000A”.
- (c) Section 11A (2)—
Omit “24000B” wherever occurring, insert
instead “30000B”.
- (d) Section 11A (2), (2A)—
Omit “1977” wherever occurring, insert instead
“1978”.
- (e) Section 11A (2A)—
Omit “48000c” wherever occurring, insert
instead “60000c”.

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(4) Section 12 (1), (2A)—

Omit "\$900" wherever occurring, insert instead
"\$1,150".

(5) Section 16I (1) (a), (b)—

Omit the paragraphs, insert instead :—

(a) where the return period commences not earlier
than 1st January, 1977, and ends not later
than 31st December, 1977, the prescribed
amount as defined in paragraph (a) of the
definition of "prescribed amount" in section
9B (1); or

(b) where the return period commences on or after
1st January, 1978, the prescribed amount as
defined in paragraph (b) of the definition of
"prescribed amount" in section 9B (1).

(6) (a) Section 16J (1), (2)—

Omit "1976" wherever occurring, insert instead
"1977".

(b) Section 16J (2)—

Omit "20800A" wherever occurring, insert
instead "24000A".

(c) Section 16J (2)—

Omit "24000B" wherever occurring, insert
instead "30000B".

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(d) Section 16J (2), (3)—

Omit "1977" wherever occurring, insert instead
"1978".

(e) Section 16J (3)—

Omit "48000c" wherever occurring, insert
instead "60000c".

Sec. 4.

SCHEDULE 2.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX.

(1) Section 5 (2)—

After "1977," insert "to the Treasury for the purposes
of any pay-roll tax rebate scheme administered by it".

(2) Section 11B (2) (a)—

Omit "any amount refunded to him under section 19",
insert instead "the sum of any amount which was,
under section 19, refunded (before the time of the
refund or rebate under this section) to him in respect
of that financial year and, where the rebates paid to
him in respect of a financial year under a pay-roll tax

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX—*continued.*

rebate scheme administered by the Treasury are in excess of the annual rebate payable to him under that scheme, any amount which the Treasurer has directed should be deducted by reason of that excess payment”.

(3) (a) Section 16K (4)—

After “reduced by”, insert “the sum of”.

(b) Section 16K (4)—

After “that member”, insert “and, where the rebates paid to any member of that group in respect of a financial year under a pay-roll tax rebate scheme administered by the Treasury are in excess of the annual rebate payable to that member under that scheme, the total of any amounts which the Treasurer has directed should be deducted by reason of such an excess payment”.

(4) Section 19—

After “to be overpaid”, insert “, reduced by, where the rebates paid to that person in respect of any financial year under a pay-roll tax rebate scheme administered by the Treasury are in excess of the annual rebate payable to him for that financial year under that scheme, any amount which the Treasurer has directed should be deducted by reason of that excess payment”.

Pay-roll Tax (Further Amendment).

Sec. 4.

SCHEDULE 3.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX.

(1) Section 10—

Omit "The wages", insert instead "(1) Subject to subsection (2), the wages".

(2) Section 10 (h)—

Omit "or".

(3) Section 10 (i)—

Omit "such a member.", insert instead "such a member;".

(4) Section 10 (j), (k), (l), (2), (3)—

At the end of section 10, insert :—

(j) by a charity within the meaning of the Charitable Collections Act, 1934, which is registered or which is exempted from registration under that Act (other than a school or college or a statutory body);

(k) by a society or an institution (other than a school or college or a statutory body) which—

(i) is, in the opinion of the Commissioner, a charitable society or institution; and

(ii) is for the time being approved by the Commissioner for the purposes of this paragraph; or

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 3—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX—*continued.*

(1) by a statutory body which—

- (i) is, in the opinion of the Minister, a charitable statutory body; and
- (ii) is for the time being approved by the Minister for the purposes of this paragraph.

(2) Paragraphs (j), (k) and (1) of subsection (1) only operate so as to exclude from wages liable to pay-roll tax under this Act wages which are paid or payable to employees in respect of time when they are engaged in charitable work within the charity, society, institution or statutory body.

(3) In this section, “statutory body” does not include a company incorporated pursuant to the Companies Act, 1961, or pursuant to any corresponding previous enactment.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 14th December, 1977.*

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF CHEMISTRY
RESEARCH REPORT
NO. 1234
BY
J. D. SMITH
AND
M. E. JONES
PUBLISHED BY THE UNIVERSITY OF CHICAGO PRESS
CHICAGO, ILLINOIS
1955

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, 29 November, 1977.*

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. , 1977.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax, rebates of pay-roll tax and exemptions from pay-roll tax.

BE

Pay-roll Tax (Further Amendment).

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 :—

5 **1.** This Act may be cited as the "Pay-roll Tax (Further Short title. Amendment) Act, 1977".

2. (1) Except as provided in subsections (2) and (3), Commence-
this Act shall commence on the date of assent to this Act. ment.

(2) Section 4 shall, in its application to a provision
10 of Schedule 1, 2 or 3, commence on the day on which that
provision commences.

(3) Section 5 and Schedules 1 and 3 shall commence
on 1st January, 1978.

3. This Act contains the following Schedules :— Schedules.

15 **SCHEDULE 1.**—AMENDMENTS TO THE PAY-ROLL TAX
ACT, 1971, RELATING TO DEDUCTIONS FROM
TAXABLE WAGES.

SCHEDULE 2.—AMENDMENTS TO THE PAY-ROLL TAX
20 ACT, 1971, RELATING TO REBATES OF PAY-ROLL
TAX.

SCHEDULE 3.—AMENDMENTS TO THE PAY-ROLL TAX
ACT, 1971, RELATING TO EXEMPTIONS FROM
PAY-ROLL TAX.

4.

Pay-roll Tax (Further Amendment).

4. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedules 1, 2 and 3. Amendment
of Act No.
22, 1971.

5. Without limiting the application of the Interpretation Act, 1897, the amendments and repeal effected by section 4 and Schedule 1 do not, except where otherwise specifically provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages that were paid or payable before 1st July, 1977. Saving.

SCHEDULE 1.

Sec. 4.

10 AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO DEDUCTIONS FROM TAXABLE WAGES.

(1) Section 9A—

Omit the section.

(2) Section 9B (1), definition of “prescribed amount”—

15 Omit the definition, insert instead :—

“prescribed amount”, in relation to a return for a return period—

(a) before the month of January, 1978—

20 (i) of 1 month, means \$4,000;
and

(ii) of 2 or more months, means the product ascertained by multiplying \$4,000 by the number of months in that return period; and

25

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—continued.

**AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—continued.**

- (b) after the month of December, 1977—
- 5 (i) of 1 month, means \$5,000;
and
- 10 (ii) of 2 or more months, means
the product ascertained by
multiplying \$5,000 by the
number of months in that
return period;
- (3) (a) Section 11A (1A), (2)—
Omit “1976” wherever occurring, insert instead
“1977”.
- 15 (b) Section 11A (2)—
Omit “20800A” wherever occurring, insert
instead “24000A”.
- (c) Section 11A (2)—
Omit “24000B” wherever occurring, insert
20 instead “30000B”.
- (d) Section 11A (2), (2A)—
Omit “1977” wherever occurring, insert instead
“1978”.
- (e) Section 11A (2A)—
25 Omit “48000c” wherever occurring, insert
instead “60000c”.

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(4) Section 12 (1), (2A)—

5 Omit "\$900" wherever occurring, insert instead
"\$1,150".

(5) Section 16i (1) (a), (b)—

Omit the paragraphs, insert instead :—

10 (a) where the return period commences not earlier
than 1st January, 1977, and ends not later
than 31st December, 1977, the prescribed
amount as defined in paragraph (a) of the
definition of "prescribed amount" in section
9B (1); or

15 (b) where the return period commences on or after
1st January, 1978, the prescribed amount as
defined in paragraph (b) of the definition of
"prescribed amount" in section 9B (1).

(6) (a) Section 16J (1), (2)—

20 Omit "1976" wherever occurring, insert instead
"1977".

(b) Section 16J (2)—

Omit "20800A" wherever occurring, insert
instead "24000A".

25 (c) Section 16J (2)—

Omit "24000B" wherever occurring, insert
instead "30000B".

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(d) Section 16J (2), (3)—

5 Omit “1977” wherever occurring, insert instead
“1978”.

(e) Section 16J (3)—

Omit “48000c” wherever occurring, insert
instead “60000c”.

10

SCHEDULE 2.

Sec. 4.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX.

(1) Section 5 (2)—

15 After “1977,” insert “to the Treasury for the purposes
of any pay-roll tax rebate scheme administered by it”

(2) Section 11B (2) (a)—

20 Omit “any amount refunded to him under section 19”,
insert instead “the sum of any amount which was,
under section 19, refunded (before the time of the
refund or rebate under this section) to him in respect
of that financial year and, where the rebates paid to
him in respect of a financial year under a pay-roll tax

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX—*continued.*

5 rebate scheme administered by the Treasury are in
excess of the annual rebate payable to him under that
scheme, any amount which the Treasurer has directed
should be deducted by reason of that excess payment”.

(3) (a) Section 16K (4)—

After “reduced by”, insert “the sum of”.

10 (b) Section 16K (4)—

15 After “that member”, insert “and, where the
rebates paid to any member of that group in
respect of a financial year under a pay-roll tax
rebate scheme administered by the Treasury are
in excess of the annual rebate payable to that
member under that scheme, the total of any
amounts which the Treasurer has directed should
be deducted by reason of such an excess
payment”.

20 (4) Section 19—

25 After “to be overpaid”, insert “, reduced by, where
the rebates paid to that person in respect of any
financial year under a pay-roll tax rebate scheme
administered by the Treasury are in excess of the
annual rebate payable to him for that financial year
under that scheme, any amount which the Treasurer
has directed should be deducted by reason of that
excess payment”.

Pay-roll Tax (Further Amendment).

SCHEDULE 3.

Sec. 4.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX.

(1) Section 10—

5 Omit "The wages", insert instead "(1) Subject to
subsection (2), the wages".

(2) Section 10 (h)—

Omit "or".

(3) Section 10 (i)—

10 Omit "such a member.", insert instead "such a
member;".

(4) Section 10 (j), (k), (l), (2), (3)—

At the end of section 10, insert :—

15 (j) by a charity within the meaning of the
Charitable Collections Act, 1934, which is
registered or which is exempted from registra-
tion under that Act (other than a school or
college or a statutory body);

20 (k) by a society or an institution (other than a
school or college or a statutory body) which—

(i) is, in the opinion of the Commissioner,
a charitable society or institution; and

25 (ii) is for the time being approved by the
Commissioner for the purposes of this
paragraph; or

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 3—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX—*continued.*

(1) by a statutory body which—

- 5 (i) is, in the opinion of the Minister, a
 charitable statutory body; and
- (ii) is for the time being approved by the
 Minister for the purposes of this
 paragraph.

- 10 (2) Paragraphs (j), (k) and (l) of subsection (1)
 only operate so as to exclude from wages liable to
 pay-roll tax under this Act wages which are paid
 or payable to employees in respect of time when they
15 are engaged in charitable work within the charity,
 society, institution or statutory body.

(3) In this section, “statutory body” does not
include a company incorporated pursuant to the
Companies Act, 1961, or pursuant to any
corresponding previous enactment.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1977
[16c]



**PAY-ROLL TAX (FURTHER AMENDMENT)
BILL, 1977**

No. , 1977.

A BILL FOR

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax, rebates of pay-roll tax and exemptions from pay-roll tax.

[Mr F. J. WALKER *on behalf of* Mr RENSHAW—24
November, 1977.]

BE

Pay-roll Tax (Further Amendment).

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 :—

5 **1.** This Act may be cited as the “Pay-roll Tax (Further Short title. Amendment) Act, 1977”.

2. (1) Except as provided in subsections (2) and (3), Commence-
this Act shall commence on the date of assent to this Act. ment.

 (2) Section 4 shall, in its application to a provision
10 of Schedule 1, 2 or 3, commence on the day on which that
provision commences.

 (3) Section 5 and Schedules 1 and 3 shall commence
on 1st January, 1978.

3. This Act contains the following Schedules :— Schedules.

15 **SCHEDULE 1.—AMENDMENTS TO THE PAY-ROLL TAX
 ACT, 1971, RELATING TO DEDUCTIONS FROM
 TAXABLE WAGES.**

**SCHEDULE 2.—AMENDMENTS TO THE PAY-ROLL TAX
20 ACT, 1971, RELATING TO REBATES OF PAY-ROLL
 TAX.**

**SCHEDULE 3.—AMENDMENTS TO THE PAY-ROLL TAX
 ACT, 1971, RELATING TO EXEMPTIONS FROM
 PAY-ROLL TAX.**

4.

Pay-roll Tax (Further Amendment).

4. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedules 1, 2 and 3. Amendment
of Act No.
22, 1971.

5. Without limiting the application of the Interpretation Act, 1897, the amendments and repeal effected by section 4 and Schedule 1 do not, except where otherwise specifically provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages that were paid or payable before 1st July, 1977. Saving.

SCHEDULE 1.

Sec. 4.

10 AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES.

(1) Section 9A—

Omit the section.

(2) Section 9B (1), definition of “prescribed amount”—

15 Omit the definition, insert instead :—

“prescribed amount”, in relation to a return for a return period—

(a) before the month of January, 1978—

20 (i) of 1 month, means \$4,000;
and

(ii) of 2 or more months, means
the product ascertained by
multiplying \$4,000 by the
number of months in that
return period; and
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SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

- (b) after the month of December, 1977—
- 5 (i) of 1 month, means \$5,000;
 and
- (ii) of 2 or more months, means
 the product ascertained by
10 multiplying \$5,000 by the
 number of months in that
 return period;
- (3) (a) Section 11A (1A), (2)—
- Omit “1976” wherever occurring, insert instead
 “1977”.
- 15 (b) Section 11A (2)—
- Omit “20800A” wherever occurring, insert
 instead “24000A”.
- (c) Section 11A (2)—
- Omit “24000B” wherever occurring, insert
20 instead “30000B”.
- (d) Section 11A (2), (2A)—
- Omit “1977” wherever occurring, insert instead
 “1978”.
- (e) Section 11A (2A)—
- 25 Omit “48000c” wherever occurring, insert
 instead “60000c”.

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(4) Section 12 (1), (2A)—

5 Omit “\$900” wherever occurring, insert instead
“\$1,150”.

(5) Section 16I (1) (a), (b)—

Omit the paragraphs, insert instead :—

10 (a) where the return period commences not earlier
than 1st January, 1977, and ends not later
than 31st December, 1977, the prescribed
amount as defined in paragraph (a) of the
definition of “prescribed amount” in section
9B (1); or

15 (b) where the return period commences on or after
1st January, 1978, the prescribed amount as
defined in paragraph (b) of the definition of
“prescribed amount” in section 9B (1).

(6) (a) Section 16J (1), (2)—

20 Omit “1976” wherever occurring, insert instead
“1977”.

(b) Section 16J (2)—

Omit “20800A” wherever occurring, insert
instead “24000A”.

25 (c) Section 16J (2)—

Omit “24000B” wherever occurring, insert
instead “30000B”.

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(d) Section 16J (2), (3)—

5 Omit “1977” wherever occurring, insert instead “1978”.

(e) Section 16J (3)—

Omit “48000c” wherever occurring, insert instead “60000c”.

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SCHEDULE 2.

Sec. 4.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO REBATES OF PAY-ROLL TAX.

(1) Section 5 (2)—

15 After “1977,” insert “to the Treasury for the purposes of any pay-roll tax rebate scheme administered by it”

(2) Section 11B (2) (a)—

20 Omit “any amount refunded to him under section 19”, insert instead “the sum of any amount which was, under section 19, refunded (before the time of the refund or rebate under this section) to him in respect of that financial year and, where the rebates paid to him in respect of a financial year under a pay-roll tax

SCHEDULE

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX—*continued.*

5 rebate scheme administered by the Treasury are in
excess of the annual rebate payable to him under that
scheme, any amount which the Treasurer has directed
should be deducted by reason of that excess payment”.

(3) (a) Section 16k (4)—

After “reduced by”, insert “the sum of”.

10 (b) Section 16k (4)—

15 After “that member”, insert “and, where the
rebates paid to any member of that group in
respect of a financial year under a pay-roll tax
rebate scheme administered by the Treasury are
in excess of the annual rebate payable to that
member under that scheme, the total of any
amounts which the Treasurer has directed should
be deducted by reason of such an excess
payment”.

20 (4) Section 19—

25 After “to be overpaid”, insert “, reduced by, where
the rebates paid to that person in respect of any
financial year under a pay-roll tax rebate scheme
administered by the Treasury are in excess of the
annual rebate payable to him for that financial year
under that scheme, any amount which the Treasurer
has directed should be deducted by reason of that
excess payment”.

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 3.

Sec. 4.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX.

(1) Section 10—

5 Omit “The wages”, insert instead “(1) Subject to
subsection (2), the wages”.

(2) Section 10 (h)—

Omit “or”.

(3) Section 10 (i)—

10 Omit “such a member.”, insert instead “such a
member;”.

(4) Section 10 (j), (k), (l), (2), (3)—

At the end of section 10, insert :—

15 (j) by a charity within the meaning of the
Charitable Collections Act, 1934, which is
registered or which is exempted from registra-
tion under that Act (other than a school or
college or a statutory body);

20 (k) by a society or an institution (other than a
school or college or a statutory body) which—

(i) is, in the opinion of the Commissioner,
a charitable society or institution; and

25 (ii) is for the time being approved by the
Commissioner for the purposes of this
paragraph; or

Pay-roll Tax (Further Amendment).

SCHEDULE 3—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX—*continued.*

(1) by a statutory body which—

- 5 (i) is, in the opinion of the Minister, a
 charitable statutory body; and
- (ii) is for the time being approved by the
 Minister for the purposes of this
 paragraph.

- 10 (2) Paragraphs (j), (k) and (1) of subsection (1)
 only operate so as to exclude from wages liable to
 pay-roll tax under this Act wages which are paid
 or payable to employees in respect of time when they
15 are engaged in charitable work within the charity,
 society, institution or statutory body.

(3) In this section, “statutory body” does not
include a company incorporated pursuant to the
Companies Act, 1961, or pursuant to any
corresponding previous enactment.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1977
[16c]

1917

Patent for (Name) (Number)

THE UNITED STATES

OFFICE OF THE PATENT AND TRADEMARK OFFICE

(1) In a statutory body which

is a part of the government of the United States

and is authorized by the Congress of the United States

to exercise the powers of a corporation

and to do all such things as may be necessary or proper to carry out the purposes of the Act

(2) In the words "statutory body" shall include a company incorporated under the laws of the United States or of any State, Territory, or Possession, or of any foreign country

BY AUTHORITY

D. WEST GARDNER, CLERK, NEW SOUTH WALES

[16]

PAY-ROLL TAX (FURTHER AMENDMENT) BILL, 1977

EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

The Country Industries (Pay-roll Tax Rebates) Amendment Bill, 1977, is cognate with this Bill.

The objects of this Bill are—

- (a) to extend the range of tapered exemptions from pay-roll tax under the Pay-roll Tax Act, 1971, so that the range is between \$60,000 and \$150,000 instead of \$48,000 and \$120,000 (Schedule 1);
 - (b) in relation to any pay-roll tax rebate scheme administered by the Treasury (e.g., the Youth Employment Pay-roll Tax Rebate Scheme)—
 - (i) to enable the Commissioner of Pay-roll Tax to communicate any matter which comes to his knowledge in the exercise or performance of his powers and duties under the Pay-roll Tax Act, 1971, to the Treasury for the purposes of any such scheme (Schedule 2 (1)); and
 - (ii) to provide, where the rebates paid to an employer in respect of a financial year under any such scheme are in excess of the annual rebate payable to him under that scheme, that any refund or rebate payable under the Pay-roll Tax Act, 1971, shall be reduced by any amount which the Treasurer directs should be deducted by reason of that excess payment (Schedule 2 (2)–(4));
 - (c) to extend the exemptions from payment of pay-roll tax to include—
 - (i) certain charities within the meaning of the Charitable Collections Act, 1934, which are registered or which are exempted from registration under that Act;
 - (ii) societies or institutions which are, in the opinion of the Commissioner of Pay-roll Tax, charitable societies or institutions; and
 - (iii) statutory bodies which are, in the opinion of the Minister, charitable statutory bodies,to the extent that wages are paid or payable to employees engaged in charitable work (Schedule 3); and
 - (d) to make other amendments of a minor, consequential or ancillary nature.
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THE NATIONAL BUREAU OF STANDARDS

WASHINGTON, D. C.

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PROOF

**PAY-ROLL TAX (FURTHER AMENDMENT)
BILL, 1977**

No. , 1977.

A BILL FOR

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax, rebates of pay-roll tax and exemptions from pay-roll tax.

[MR F. J. WALKER *on behalf of* MR RENSHAW—24
November, 1977.]

BE

Pay-roll Tax (Further Amendment).

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 :—

5 **1.** This Act may be cited as the "Pay-roll Tax (Further Short title. Amendment) Act, 1977".

2. (1) Except as provided in subsections (2) and (3), Commence-
this Act shall commence on the date of assent to this Act. ment.

(2) Section 4 shall, in its application to a provision
10 of Schedule 1, 2 or 3, commence on the day on which that
provision commences.

(3) Section 5 and Schedules 1 and 3 shall commence
on 1st January, 1978.

3. This Act contains the following Schedules :— Schedules.

15 **SCHEDULE 1.—AMENDMENTS TO THE PAY-ROLL TAX
ACT, 1971, RELATING TO DEDUCTIONS FROM
TAXABLE WAGES.**

**SCHEDULE 2.—AMENDMENTS TO THE PAY-ROLL TAX
ACT, 1971, RELATING TO REBATES OF PAY-ROLL
20 TAX.**

**SCHEDULE 3.—AMENDMENTS TO THE PAY-ROLL TAX
ACT, 1971, RELATING TO EXEMPTIONS FROM
PAY-ROLL TAX.**

Pay-roll Tax (Further Amendment)

4. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedules 1, 2 and 3. Amendment of Act No. 22, 1971.

5. Without limiting the application of the Interpretation Act, 1897, the amendments and repeal effected by section 4 and Schedule 1 do not, except where otherwise specifically provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages that were paid or payable before 1st July, 1977. Saving.

SCHEDULE 1.

Sec. 4.

10 AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO DEDUCTIONS FROM TAXABLE WAGES.

(1) Section 9A—

Omit the section.

(2) Section 9B (1), definition of “prescribed amount”—

15 Omit the definition, insert instead :—

“prescribed amount”, in relation to a return for a return period—

(a) before the month of January, 1978—

20 (i) of 1 month, means \$4,000; and

(ii) of 2 or more months, means the product ascertained by multiplying \$4,000 by the number of months in that return period; and

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SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—continued.

**AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—continued.**

- 5 (b) after the month of December, 1977—
(i) of 1 month, means \$5,000;
and
(ii) of 2 or more months, means
10 the product ascertained by
multiplying \$5,000 by the
number of months in that
return period;
- (3) (a) Section 11A (1A), (2)—
Omit “1976” wherever occurring, insert instead
“1977”.
- 15 (b) Section 11A (2)—
Omit “20800A” wherever occurring, insert
instead “24000A”.
- (c) Section 11A (2)—
20 Omit “24000B” wherever occurring, insert
instead “30000B”.
- (d) Section 11A (2), (2A)—
Omit “1977” wherever occurring, insert instead
“1978”.
- (e) Section 11A (2A)—
25 Omit “48000c” wherever occurring, insert
instead “60000c”.

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(4) Section 12 (1), (2A)—

5 Omit "\$900" wherever occurring, insert instead
"\$1,150".

(5) Section 16I (1) (a), (b)—

Omit the paragraphs, insert instead :—

10 (a) where the return period commences not earlier
than 1st January, 1977, and ends not later
than 31st December, 1977, the prescribed
amount as defined in paragraph (a) of the
definition of "prescribed amount" in section
9B (1); or

15 (b) where the return period commences on or after
1st January, 1978, the prescribed amount as
defined in paragraph (b) of the definition of
"prescribed amount" in section 9B (1).

(6) (a) Section 16J (1), (2)—

20 Omit "1976" wherever occurring, insert instead
"1977".

(b) Section 16J (2)—

Omit "20800A" wherever occurring, insert
instead "24000A".

25 (c) Section 16J (2)—

Omit "24000B" wherever occurring, insert
instead "30000B".

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(d) Section 16J (2), (3)—

5 Omit “1977” wherever occurring, insert instead
“1978”.

(e) Section 16J (3)—

Omit “48000c” wherever occurring, insert
instead “60000c”.

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SCHEDULE 2.

Sec. 4.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX.

(1) Section 5 (2)—

15 After “1977,” insert “to the Treasury for the purposes
of any pay-roll tax rebate scheme administered by it”

(2) Section 11B (2) (a)—

20 Omit “any amount refunded to him under section 19”,
insert instead “the sum of any amount which was,
under section 19, refunded (before the time of the
refund or rebate under this section) to him in respect
of that financial year and, where the rebates paid to
him in respect of a financial year under a pay-roll tax

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX—*continued.*

5 rebate scheme administered by the Treasury are in
excess of the annual rebate payable to him under that
scheme, any amount which the Treasurer has directed
should be deducted by reason of that excess payment”.

(3) (a) Section 16k (4)—

After “reduced by”, insert “the sum of”.

10 (b) Section 16k (4)—

15 After “that member”, insert “and, where the
rebates paid to any member of that group in
respect of a financial year under a pay-roll tax
rebate scheme administered by the Treasury are
in excess of the annual rebate payable to that
member under that scheme, the total of any
amounts which the Treasurer has directed should
be deducted by reason of such an excess
payment”.

20 (4) Section 19—

25 After “to be overpaid”, insert “, reduced by, where
the rebates paid to that person in respect of any
financial year under a pay-roll tax rebate scheme
administered by the Treasury are in excess of the
annual rebate payable to him for that financial year
under that scheme, any amount which the Treasurer
has directed should be deducted by reason of that
excess payment”.

Pay-roll Tax (Further Amendment).

SCHEDULE 3.

Sec. 4.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX.

(1) Section 10—

5 Omit "The wages", insert instead "(1) Subject to
subsection (2), the wages".

(2) Section 10 (h)—

Omit "or".

(3) Section 10 (i)—

10 Omit "such a member.", insert instead "such a
member;".

(4) Section 10 (j), (k), (l), (2), (3)—

At the end of section 10, insert :—

15 (j) by a charity within the meaning of the
Charitable Collections Act, 1934, which is
registered or which is exempted from registra-
tion under that Act (other than a school or
college or a statutory body);

20 (k) by a society or an institution (other than a
school or college or a statutory body) which—

(i) is, in the opinion of the Commissioner,
a charitable society or institution; and

25 (ii) is for the time being approved by the
Commissioner for the purposes of this
paragraph; or

Pay-roll Tax (Further Amendment).

SCHEDULE 3—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX—*continued.*

(1) by a statutory body which—

- 5 (i) is, in the opinion of the Minister, a
 charitable statutory body; and
- (ii) is for the time being approved by the
 Minister for the purposes of this
 paragraph.

10 (2) Paragraphs (j), (k) and (l) of subsection (1)
 only operate so as to exclude from wages liable to
 pay-roll tax under this Act wages which are paid
 or payable to employees in respect of time when they
 are engaged in charitable work within the charity,
15 society, institution or statutory body.

(3) In this section, “statutory body” does not
include a company incorporated pursuant to the
Companies Act, 1961, or pursuant to any
corresponding previous enactment.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1977

