

## **PAY-ROLL TAX (AMENDMENT) BILL, 1978**

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### **EXPLANATORY NOTE**

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

**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 \$66,000 and \$165,000 instead of \$60,000 and \$150,000 (Schedule 1, other than Schedule 1 (4)); and
  - (b) to provide that the monthly return furnished to the Commissioner of Pay-roll Tax by an employer shall, for the month of June, include an annual pay-roll tax adjustment (Schedule 1 (4)).
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## **PAY-ROLL TAX (AMENDMENT) BILL, 1978**

No. , 1978.

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### **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.

[MR RENSHAW—21 November, 1978.]

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*Pay-roll Tax (Amendment).*

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**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 (Amendment) Short title.  
Act, 1978".

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

      (2) Sections 3 and 4 and Schedule 1 shall commence on  
10 1st January, 1979.

**3.** The Pay-roll Tax Act, 1971, is amended in the manner set **Amendment**  
forth in Schedule 1. **of Act No.**  
**22, 1971.**

**4.** Without limiting the application of the Interpretation Act, **Saving.**  
1897, the amendments effected by section 3 and Schedule 1 do  
15 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, 1978.

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*Pay-roll Tax (Amendment).*

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SCHEDULE 1.

Sec. 3.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971.

(1) Section 9B (1), definition of "prescribed amount"—

5 (a) From paragraph (a), omit "1978", insert instead  
"1979".

(b) From paragraph (a), omit "\$4,000" wherever  
occurring, insert instead "\$5,000".

(c) From paragraph (b), omit "1977", insert instead  
"1978".

10 (d) From paragraph (b), omit "\$5,000" wherever  
occurring, insert instead "\$5,500".

(2) (a) Section 11A (1A), (2)—

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

15 (b) Section 11A (2)—

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

(c) Section 11A (2)—

20 Omit "30000B" wherever occurring, insert instead  
"33000B".

(d) Section 11A (2), (2A)—

Omit "1978" wherever occurring, insert instead  
"1979".

(e) Section 11A (2A)—

25 Omit "60000C" wherever occurring, insert instead  
"66000C".



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*Pay-roll Tax (Amendment).*

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SCHEDULE 1—*continued.*

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

(3) Section 12 (1), (2A)—

Omit "\$1,150" wherever occurring, insert instead  
"\$1,250".

(4) (a) Section 13 (1)—

Omit the subsection, insert instead :—

(1) Every employer who is registered or required  
to apply for registration in accordance with the  
provisions of section 12 shall—

(a) except as provided by paragraph (b), with-  
in 7 days after the close of each month,  
furnish to the Commissioner, in accordance  
with the form and in the manner prescribed,  
a return relating to that month; and

(b) within 21 days after the close of the month  
of June in each year, furnish to the Com-  
missioner, in accordance with the form and  
in the manner prescribed, a return relating  
to that month and to the adjustment of pay-  
roll tax paid or payable by the employer  
during the financial year ending on the  
close of that month,

and shall specify in that return any taxable wages that  
were paid or payable by him during that month.

(b) Section 13 (2) (a)—

Omit "subsection (1)", insert instead "subsection (1)  
(a) or (b), as the case may require".

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*Pay-roll Tax (Amendment).*

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SCHEDULE 1—*continued.*

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

(c) Section 13 (2) (a)—

- 5           Omit “that subsection”, insert instead “subsection (1)  
            (a) or (b)”.

(5) (a) Section 16I (1) (a)—

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

(b) Section 16I (1) (b)—

- 10           Omit “1978”, insert instead “1979”.

(6) (a) Section 16J (1), (2)—

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

(b) Section 16J (2)—

- 15           Omit “24000A” wherever occurring, insert instead  
          “30000A”.

(c) Section 16J (2)—

          Omit “30000B” wherever occurring, insert instead  
          “33000B”.

20           (d) Section 16J (2), (3)—

          Omit “1978” wherever occurring, insert instead  
          “1979”.

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*Pay-roll Tax (Amendment).*

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SCHEDULE 1—*continued.*

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

(e) Section 16J (3)—

5           Omit "60000c" wherever occurring, insert instead  
          "66000c".

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BY AUTHORITY

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

[16c]













**PAY-ROLL TAX (AMENDMENT) ACT, 1978, No. 111**

**New South Wales**



**ANNO VICESIMO SEPTIMO**

**ELIZABETHÆ II REGINÆ**

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**Act No. 111, 1978.**

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax. [Assented to, 20th December, 1978.]

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*Pay-roll Tax (Amendment).*

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**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, 1978".

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

                  (2) Sections 3 and 4 and Schedule 1 shall commence on 1st January, 1979.

**Amendment  
of Act No.  
22, 1971.**     **3.** The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedule 1.

**Saving.**       **4.** Without limiting the application of the Interpretation Act, 1897, the amendments effected by section 3 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, 1978.

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*Pay-roll Tax (Amendment).*

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SCHEDULE 1.

Sec. 3.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971.

(1) Section 9B (1), definition of "prescribed amount"—

- (a) From paragraph (a), omit "1978", insert instead "1979".
- (b) From paragraph (a), omit "\$4,000" wherever occurring, insert instead "\$5,000".
- (c) From paragraph (b), omit "1977", insert instead "1978".
- (d) From paragraph (b), omit "\$5,000" wherever occurring, insert instead "\$5,500".

(2) (a) Section 11A (1A), (2)—

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

(b) Section 11A (2)—

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

(c) Section 11A (2)—

Omit "30000B" wherever occurring, insert instead "33000B".

(d) Section 11A (2), (2A)—

Omit "1978" wherever occurring, insert instead "1979".

(e) Section 11A (2A)—

Omit "60000c" wherever occurring, insert instead "66000c".

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*Pay-roll Tax (Amendment).*

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*SCHEDULE 1—continued.**AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971—continued.*

## (3) Section 12 (1), (2A)—

Omit "\$1,150" wherever occurring, insert instead "\$1,250".

## (4) (a) Section 13 (1)—

Omit the subsection, insert instead :—

(1) Every employer who is registered or required to apply for registration in accordance with the provisions of section 12 shall—

- (a) except as provided by paragraph (b), within 7 days after the close of each month, furnish to the Commissioner, in accordance with the form and in the manner prescribed, a return relating to that month; and
- (b) within 21 days after the close of the month of June in each year, furnish to the Commissioner, in accordance with the form and in the manner prescribed, a return relating to that month and to the adjustment of pay-roll tax paid or payable by the employer during the financial year ending on the close of that month,

and shall specify in that return any taxable wages that were paid or payable by him during that month.

## (b) Section 13 (2) (a)—

Omit "subsection (1)", insert instead "subsection (1) (a) or (b), as the case may require".

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*Pay-roll Tax (Amendment).*

---

SCHEDULE 1—*continued.*

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

(c) Section 13 (2) (a)—

Omit “that subsection”, insert instead “subsection (1) (a) or (b)”.

(5) (a) Section 16I (1) (a)—

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

(b) Section 16I (1) (b)—

Omit “1978”, insert instead “1979”.

(6) (a) Section 16J (1), (2)—

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

(b) Section 16J (2)—

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

(c) Section 16J (2)—

Omit “30000B” wherever occurring, insert instead “33000B”.

(d) Section 16J (2), (3)—

Omit “1978” wherever occurring, insert instead “1979”.



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*Pay-roll Tax (Amendment).*

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*SCHEDULE 1—continued.**AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971—continued.*

(e) Section 16J (3)—

Omit "60000c" wherever occurring, insert instead  
"66000c".

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

A. R. CUTLER,  
Governor.

*Government House,  
Sydney, 20th December, 1978.*

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1979



