

PAY-ROLL TAX (AMENDMENT) BILL, 1979

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 \$72,000 and \$180,000 instead of \$66,000 and \$165,000 (Schedule 1 (1), (3), (4), (5) and (6)); and
 - (b) to make further provision with respect to the exemptions from liability to pay-roll tax of wages paid or payable by certain institutions (Schedule 1 (2)).
-

PAY-ROLL TAX (AMENDMENT) BILL, 1979

No. , 1979.

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 and exemptions from liability to pay-roll tax.

[MR RENSHAW—20 November, 1979.]

Pay-roll Tax (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 (Amendment) Short title.
Act, 1979".

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

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

(3) Section 4 and Schedule 1 (1), (3), (4), (5) and (6)
shall commence on 1st January, 1980.

15 **3.** The Pay-roll Tax Act, 1971, is amended in the manner Amendment
set 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
not, except where otherwise specifically provided, affect any duty,
obligation, liability, benefit or right imposed, created, incurred or
20 existing in respect of wages that were paid or payable before 1st
July, 1979.

Pay-roll Tax (Amendment).

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 "1979", insert instead "1980".
- (b) From paragraph (a), omit "\$5,000" wherever occurring, insert instead "\$5,500".
- (c) From paragraph (b), omit "1978", insert instead "1979".
- 10 (d) From paragraph (b), omit "\$5,500" wherever occurring, insert instead "\$6,000".

(2) (a) Section 10 (1)—

Omit "subsection (2)", insert instead "subsections (1A) and (2)".

15 (b) Section 10 (1A)—

After section 10 (1), insert :—

- 20 (1A) Paragraphs (b), (c) and (d) 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 by—
- (a) a religious institution to a person in respect of time when the person is engaged in religious work of the religious institution;
- 25 (b) a public benevolent institution to a person in respect of time when the person is engaged in work of a public benevolent nature;

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

- 5 (c) a public hospital to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of public hospitals;
- 10 (d) a hospital referred to in subsection (1) (c) to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of hospitals; or
- 15 (e) a school or college (other than a technical school or a technical college) referred to in subsection (1) (d) to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of schools or colleges (other than technical schools or technical colleges).
- 20 (c) Section 10 (2)—
Omit “within”, insert instead “of”.
- (3) (a) Section 11A (1A), (2)—
Omit “1978” wherever occurring, insert instead “1979”.
- 25 (b) Section 11A (2)—
Omit “30000A” wherever occurring, insert instead “33000A”.
- (c) Section 11A (2)—
30 Omit “33000B” wherever occurring, insert instead “36000B”.

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(d) Section 11A (2)—

Omit "181" wherever occurring, insert instead "182".

5 (e) Section 11A (2), (2A)—

Omit "1979" wherever occurring, insert instead "1980".

(f) Section 11A (2A)—

10 Omit "66000c" wherever occurring, insert instead "72000c".

(4) Section 12 (1), (2A)—

Omit "\$1,250" wherever occurring, insert instead "\$1,350".

(5) (a) Section 16I (1) (a)—

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

(b) Section 16I (1) (b)—

Omit "1979", insert instead "1980".

(6) (a) Section 16J (1), (2)—

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

(b) Section 16J (2)—

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

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(c) Section 16J (2)—

5 Omit “33000B” wherever occurring, insert instead
“36000B”.

(d) Section 16J (2)—

Omit “181” wherever occurring, insert instead “182”.

(e) Section 16J (2), (3)—

10 Omit “1979” wherever occurring, insert instead
“1980”.

(f) Section 16J (3)—

Omit “66000c” wherever occurring, insert instead
“72000c”.

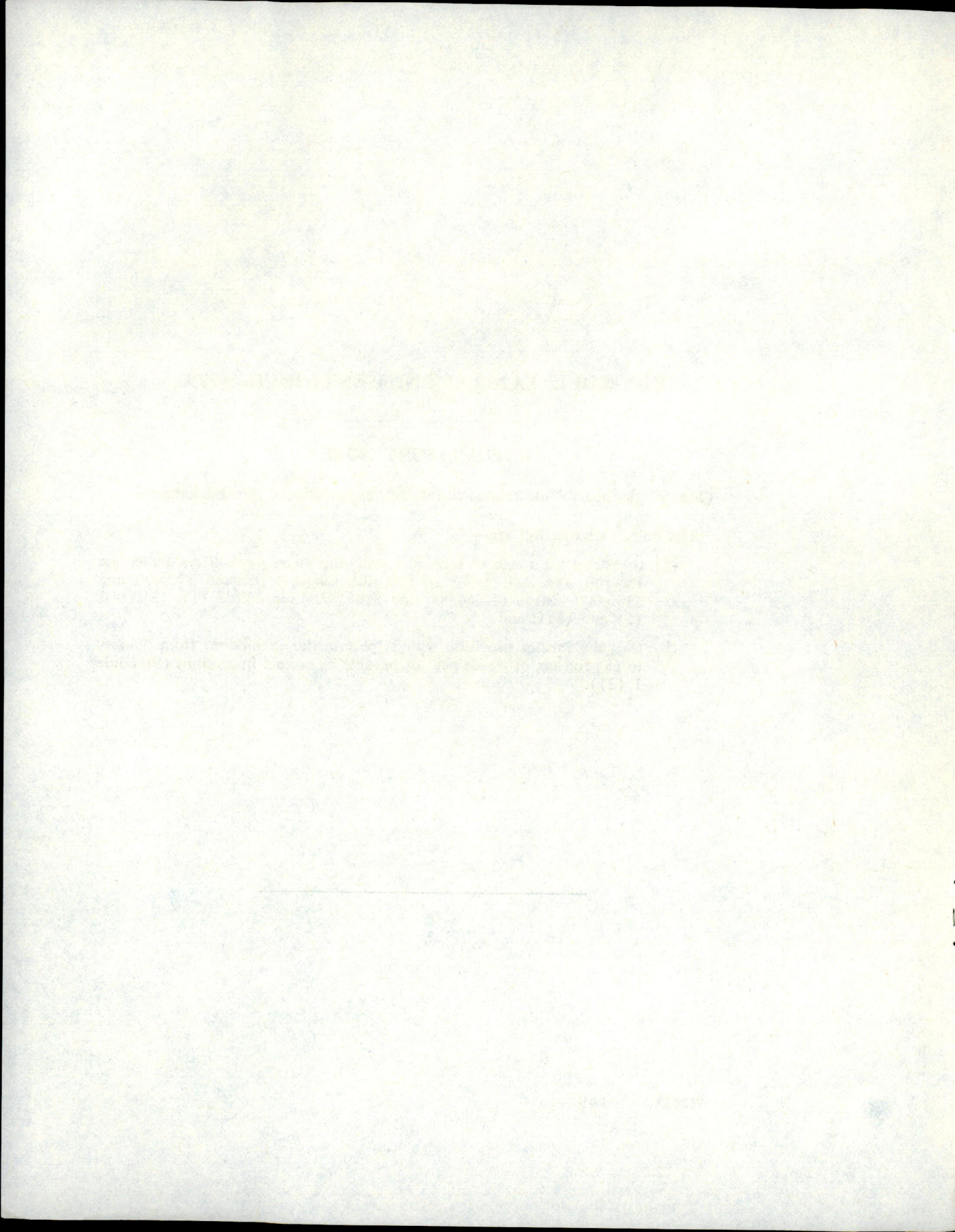
PAY-ROLL TAX (AMENDMENT) BILL, 1979

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 - (b) to make further provision with respect to the exemptions from liability to pay-roll tax of wages paid or payable by certain institutions (Schedule 1 (2)).
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No. , 1979.

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 and exemptions from liability to pay-roll tax.

[MR RENSHAW—20 *November*, 1979.]

Pay-roll Tax (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 (Amendment) Short title.
Act, 1979".

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

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

 (3) Section 4 and Schedule 1 (1), (3), (4), (5) and (6)
shall commence on 1st January, 1980.

3. The Pay-roll Tax Act, 1971, is amended in the manner Amendment
15 set 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
not, except where otherwise specifically provided, affect any duty,
obligation, liability, benefit or right imposed, created, incurred or
20 existing in respect of wages that were paid or payable before 1st
July, 1979.

Pay-roll Tax (Amendment).

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 "1979", insert instead "1980".
- (b) From paragraph (a), omit "\$5,000" wherever occurring, insert instead "\$5,500".
- (c) From paragraph (b), omit "1978", insert instead "1979".
- 10 (d) From paragraph (b), omit "\$5,500" wherever occurring, insert instead "\$6,000".

(2) (a) Section 10 (1)—

Omit "subsection (2)", insert instead "subsections (1A) and (2)".

15 (b) Section 10 (1A)—

After section 10 (1), insert :—

- 20 (1A) Paragraphs (b), (c) and (d) 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 by—
- (a) a religious institution to a person in respect of time when the person is engaged in religious work of the religious institution;
- 25 (b) a public benevolent institution to a person in respect of time when the person is engaged in work of a public benevolent nature;

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

5 (c) a public hospital to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of public hospitals;

10 (d) a hospital referred to in subsection (1) (c) to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of hospitals; or

15 (e) a school or college (other than a technical school or a technical college) referred to in subsection (1) (d) to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of schools or colleges (other than technical schools or technical colleges).

20 (c) Section 10 (2)—

Omit “within”, insert instead “of”.

(3) (a) Section 11A (1A), (2)—

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

25 (b) Section 11A (2)—

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

(c) Section 11A (2)—

30 Omit “33000B” wherever occurring, insert instead “36000B”.

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(d) Section 11A (2)—

Omit "181" wherever occurring, insert instead "182".

5 (e) Section 11A (2), (2A)—

Omit "1979" wherever occurring, insert instead "1980".

(f) Section 11A (2A)—

10 Omit "66000c" wherever occurring, insert instead "72000c".

(4) Section 12 (1), (2A)—

Omit "\$1,250" wherever occurring, insert instead "\$1,350".

(5) (a) Section 16I (1) (a)—

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

(b) Section 16I (1) (b)—

Omit "1979", insert instead "1980".

(6) (a) Section 16J (1), (2)—

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

(b) Section 16J (2)—

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

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(c) Section 16J (2)—

5 Omit “33000B” wherever occurring, insert instead
“36000B”.

(d) Section 16J (2)—

Omit “181” wherever occurring, insert instead “182”.

(e) Section 16J (2), (3)—

10 Omit “1979” wherever occurring, insert instead
“1980”.

(f) Section 16J (3)—

Omit “66000c” wherever occurring, insert instead
“72000c”.

BY AUTHORITY

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

PAY-ROLL TAX (AMENDMENT) ACT, 1979, No. 158

New South Wales



ANNO VICESIMO OCTAVO

ELIZABETHÆ II REGINÆ

No. 158, 1979.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax and exemptions from liability to pay-roll tax. [Assented to, 10th December, 1979.]

Pay-roll Tax (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 (Amendment) Act, 1979".

**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 3 shall, in its application to a provision of Schedule 1, commence on the day on which that provision commences.

(3) Section 4 and Schedule 1 (1), (3), (4), (5) and (6) shall commence on 1st January, 1980.

**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, 1979.

Pay-roll Tax (Amendment).

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 "1979", insert instead "1980".
 - (b) From paragraph (a), omit "\$5,000" wherever occurring, insert instead "\$5,500".
 - (c) From paragraph (b), omit "1978", insert instead "1979".
 - (d) From paragraph (b), omit "\$5,500" wherever occurring, insert instead "\$6,000".

- (2) (a) Section 10 (1)—

Omit "subsection (2)", insert instead "subsections (1A) and (2)".

- (b) Section 10 (1A)—

After section 10 (1), insert :—

 - (1A) Paragraphs (b), (c) and (d) 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 by—
 - (a) a religious institution to a person in respect of time when the person is engaged in religious work of the religious institution;
 - (b) a public benevolent institution to a person in respect of time when the person is engaged in work of a public benevolent nature;

Pay-roll Tax (Amendment).

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

- (c) a public hospital to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of public hospitals;
 - (d) a hospital referred to in subsection (1) (c) to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of hospitals; or
 - (e) a school or college (other than a technical school or a technical college) referred to in subsection (1) (d) to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of schools or colleges (other than technical schools or technical colleges).
- (c) Section 10 (2)—
Omit “within”, insert instead “of”.
- (3) (a) Section 11A (1A), (2)—
Omit “1978” wherever occurring, insert instead “1979”.
- (b) Section 11A (2)—
Omit “30000A” wherever occurring, insert instead “33000A”.
- (c) Section 11A (2)—
Omit “33000B” wherever occurring, insert instead “36000B”.

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(d) Section 11A (2)—

Omit "181" wherever occurring, insert instead "182".

(e) Section 11A (2), (2A)—

Omit "1979" wherever occurring, insert instead "1980".

(f) Section 11A (2A)—

Omit "66000c" wherever occurring, insert instead "72000c".

(4) Section 12 (1), (2A)—

Omit "\$1,250" wherever occurring, insert instead "\$1,350".

(5) (a) Section 16i (1) (a)—

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

(b) Section 16i (1) (b)—

Omit "1979", insert instead "1980".

(6) (a) Section 16j (1), (2)—

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

(b) Section 16j (2)—

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

Act No. 158, 1979.

Pay-roll Tax (Amendment).

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

- (c) Section 16J (2)—
Omit "33000B" wherever occurring, insert instead "36000B".
- (d) Section 16J (2)—
Omit "181" wherever occurring, insert instead "182".
- (e) Section 16J (2), (3)—
Omit "1979" wherever occurring, insert instead "1980".
- (f) Section 16J (3)—
Omit "66000c" wherever occurring, insert instead "72000c".

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 10th December, 1979.*



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