

PAY-ROLL TAX (AMENDMENT) BILL, 1980

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 \$80,400 and \$201,000 instead of \$72,000 and \$180,000 (Schedule 1 (1)–(5)); and
 - (b) to provide that a person who continues to fail to comply with section 35 (1) of the Pay-roll Tax Act, 1971, after an order is made under section 75B of the Justices Act, 1902, in ex-parte proceedings for that failure, is subject to the same additional penalties as a person who has been convicted of an offence for such a failure (Schedule 1 (6)).
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THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

REPORT OF THE COMMITTEE ON THE PHYSICS DEPARTMENT

FOR THE YEAR 1954-1955

The Committee on the Physics Department was organized in 1953 to study the department's activities and to report to the Faculty. The Committee has held several public hearings and has received many suggestions from the Faculty and the public. The Committee's report is based on the information received during these hearings and on its own study of the department's activities. The Committee believes that the department is in a strong position to continue its research and to attract new faculty members and students. The Committee recommends that the department be continued in its present form and that the Faculty be asked to reauthorize the department for the next year.

PAY-ROLL TAX (AMENDMENT) BILL, 1980

No. , 1980.

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 the penalty for certain continuing offences under that Act.

[MR BOOTH—25 *November*, 1980.]

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) Act, 1980". Short title.
2. (1) Except as provided in subsections (2) and (3), this Act shall commence on the date of assent to this Act. Commence-
ment.
- (2) Section 3 shall, in its application to a provision of Schedule 1, commence on the day on which the provision commences.
- (3) Section 4 and Schedule 1 (1)–(5) shall commence on 1st January, 1981.
- 15** 3. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedule 1. Amendment
of Act No.
22, 1971.
- 20** 4. Without limiting the application of the Interpretation Act, 1897, the amendments effected by section 3 and Schedule 1 (1)–(5) 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, 1980.
- 25** 5. Section 35 (2) of the Pay-roll Tax Act, 1971, as substituted by section 3 and Schedule 1 (6), applies to a person who, on or after the date of assent to this Act, continues to fail to comply with a requirement in respect of which an order was made under section 75B of the Justices Act, 1902, notwithstanding that the order was made before that date. Tran-
sitional.
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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 “1980”, insert instead
“1981”.
- (b) From paragraph (a), omit “\$5,500” wherever occurring,
insert instead “\$6,000”.
- (c) From paragraph (b), omit “1979”, insert instead
“1980”.
- 10 (d) From paragraph (b), omit “\$6,000” wherever occurring,
insert instead “\$6,700”.
- (2) (a) Section 11A (1A), (2)—
- Omit “1979” wherever occurring, insert instead
“1980”.
- 15 (b) Section 11A (2)—
- Omit “33000A” wherever occurring, insert instead
“36000A”.
- (c) Section 11A (2)—
- 20 Omit “36000B” wherever occurring, insert instead
“40200B”.
- (d) Section 11A (2)—
- Omit “182” wherever occurring, insert instead “181”.
- (e) Section 11A (2), (2A)—
- 25 Omit “1980” wherever occurring, insert instead
“1981”.

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(f) Section 11A (2A)—

5 Omit “72000c” wherever occurring, insert instead
“80400c”.

(3) Section 12 (1), (2A)—

Omit “\$1,350” wherever occurring, insert instead “\$1,525”.

(4) (a) Section 16I (1) (a)—

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

(b) Section 16I (1) (b)—

Omit “1980”, insert instead “1981”.

(5) (a) Section 16J (1), (2)—

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

(b) Section 16J (2)—

Omit “33000A” wherever occurring, insert instead
“36000A”.

(c) Section 16J (2)—

20 Omit “36000B” wherever occurring, insert instead
“40200B”.

(d) Section 16J (2)—

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

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(e) Section 16J (2), (3)—

5 Omit “1980” wherever occurring, insert instead
“1981”.

(f) Section 16J (3)—

Omit “72000c” wherever occurring, insert instead
“80400c”.

(6) Section 35 (2)—

10 Omit the subsection, insert instead :—

(2) Any person who—

(a) after conviction for an offence against this
section; or

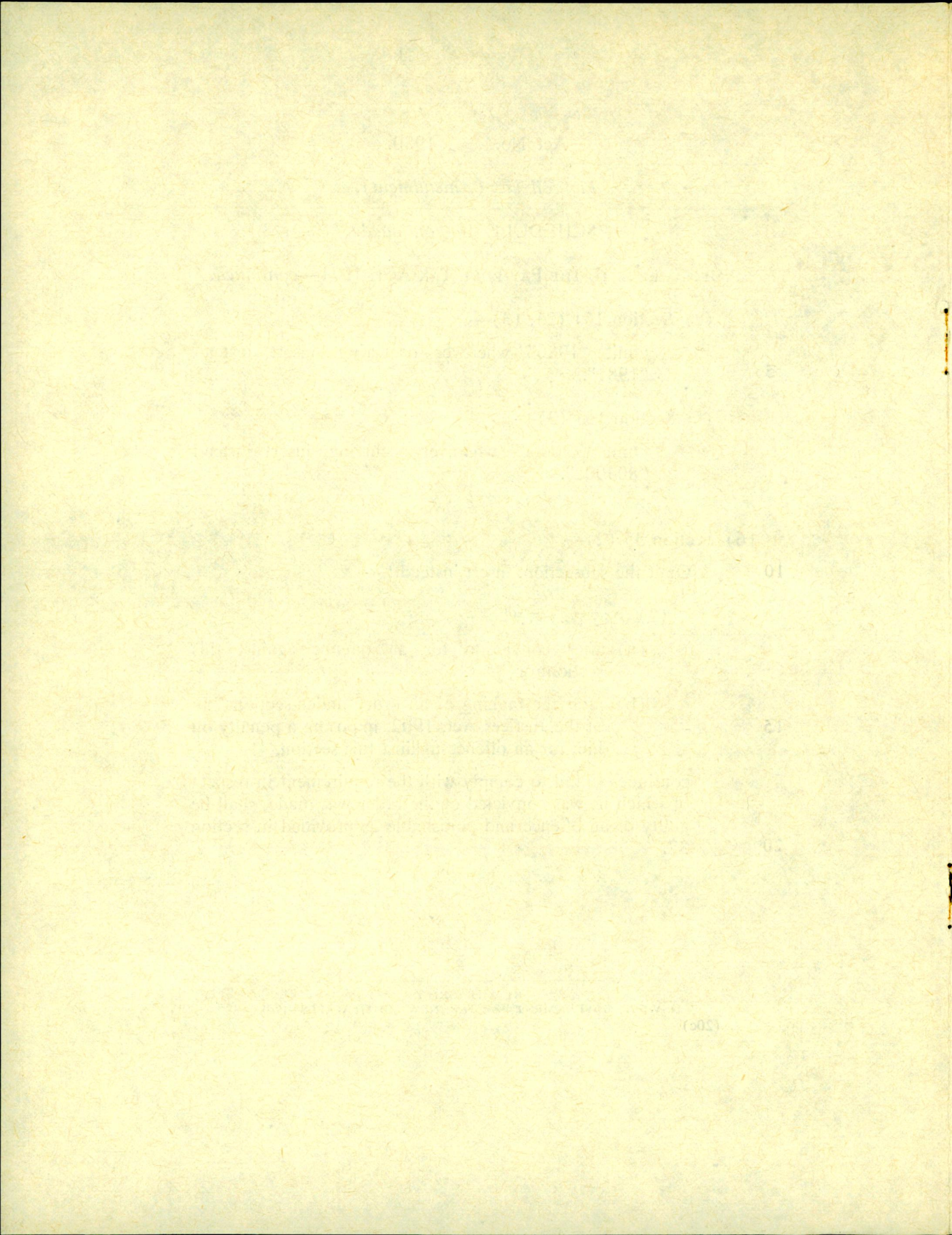
15 (b) after the making of an order under section 75B
of the Justices Act, 1902, imposing a penalty on
him for an offence against this section,

20 continues to fail to comply with the requirement in respect
of which he was convicted or the order was made, shall be
guilty of an offence and punishable as provided in section
37.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1980

(20c)



PAY-ROLL TAX (AMENDMENT) ACT, 1980, No. 163

New South Wales



ANNO VICESIMO NONO

ELIZABETHÆ II REGINÆ

Act No. 163, 1980.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax and the penalty for certain continuing offences under that Act. [Assented to, 15th December, 1980.]

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, 1980".

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 the provision commences.

(3) Section 4 and Schedule 1 (1)–(5) shall commence on 1st January, 1981.

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 (1)–(5) 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, 1980.

Tran-
sitional.

5. Section 35 (2) of the Pay-roll Tax Act, 1971, as substituted by section 3 and Schedule 1 (6), applies to a person who, on or after the date of assent to this Act, continues to fail to comply with a requirement in respect of which an order was made under section 75B of the Justices Act, 1902, notwithstanding that the order was made before that date.

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 "1980", insert instead "1981".
 - (b) From paragraph (a), omit "\$5,500" wherever occurring, insert instead "\$6,000".
 - (c) From paragraph (b), omit "1979", insert instead "1980".
 - (d) From paragraph (b), omit "\$6,000" wherever occurring, insert instead "\$6,700".
- (2) (a) Section 11A (1A), (2)—
- Omit "1979" wherever occurring, insert instead "1980".
- (b) Section 11A (2)—
- Omit "33000A" wherever occurring, insert instead "36000A".
- (c) Section 11A (2)—
- Omit "36000B" wherever occurring, insert instead "40200B".
- (d) Section 11A (2)—
- Omit "182" wherever occurring, insert instead "181".
- (e) Section 11A (2), (2A)—
- Omit "1980" wherever occurring, insert instead "1981".

Pay-roll Tax (Amendment).

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

(f) Section 11A (2A)—

Omit “72000c” wherever occurring, insert instead “80400c”.

(3) Section 12 (1), (2A)—

Omit “\$1,350” wherever occurring, insert instead “\$1,525”.

(4) (a) Section 16I (1) (a)—

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

(b) Section 16I (1) (b)—

Omit “1980”, insert instead “1981”.

(5) (a) Section 16J (1), (2)—

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

(b) Section 16J (2)—

Omit “33000A” wherever occurring, insert instead “36000A”.

(c) Section 16J (2)—

Omit “36000B” wherever occurring, insert instead “40200B”.

(d) Section 16J (2)—

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

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(e) Section 16J (2), (3)—

Omit “1980” wherever occurring, insert instead “1981”.

(f) Section 16J (3)—

Omit “72000c” wherever occurring, insert instead “80400c”.

(6) Section 35 (2)—

Omit the subsection, insert instead :—

(2) Any person who—

(a) after conviction for an offence against this section; or

(b) after the making of an order under section 75B of the Justices Act, 1902, imposing a penalty on him for an offence against this section,

continues to fail to comply with the requirement in respect of which he was convicted or the order was made, shall be guilty of an offence and punishable as provided in section 37.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 15th December, 1980.*





