PAY-ROLL TAX (AMENDMENT) BILL, 1981

EXPLANATORY NOTE

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

The objects of this Bill are—

(a) to extend, with effect from 1st September, 1981, the range of tapered exemptions from pay-roll tax under the Pay-roll Tax Act, 1971, so that the range is between $120,000 and $300,000 instead of $80,400 and $201,000 (clauses 4 and 5 and Schedule 1); and

(b) to impose a temporary supplementary pay-roll tax, in respect of the period from 1st September, 1981, to 30th June, 1982, at the rate of 1 per cent in respect of employers or groups that pay wages (disregarding foreign wages) at an annual rate of $1,000,000 or more, subject to a tapered tax concession in respect of wages payable at an annual rate of between $1,000,000 and $1,100,000 (clause 6 and Schedule 2).

98799C 14—

PROOF

PAY-ROLL TAX (AMENDMENT) BILL, 1981

No. , 1981.

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; to impose a temporary supplementary pay-roll tax upon certain employers in respect of certain wages; and to provide for the assessment and collection of the tax so imposed.

98799C 14—A

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:—

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PART I.

PRELIMINARY.

Short title.

1. This Act may be cited as the "Pay-roll Tax (Amendment) Act, 1981".

Commencement.

10 **2.** **(1)** This section and section 1 shall commence on the date of assent to this Act.

(2) Except as provided in subsection (1), this Act shall commence on 1st September, 1981.

Arrangement.

15 **3.** This Act is divided as follows:—

PART I.—PRELIMINARY—*ss.* 1–3.

PART II.—AMENDMENT OF PAY-ROLL TAX ACT, 1971—*ss.* 4, 5.

PART III.—IMPOSITION OF SUPPLEMENTARY PAY-ROLL TAX—*s.* 6.

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

20 SCHEDULE 2.—SUPPLEMENTARY PAY-ROLL TAX.

PART II.

AMENDMENT OF PAY-ROLL TAX ACT, 1971.

Amendment of Act No. 22, 1971.

4. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedule 1.

Saving.

5. Without limiting the application of the Interpretation Act, 1897, the amendments 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, 1981.

PART III.

IMPOSITION OF SUPPLEMENTARY PAY-ROLL TAX.

Imposition of pay-roll tax on certain taxable wages.

6. There shall be charged, levied, collected and paid, for credit of the Consolidated Revenue Fund in the Treasury, pay-roll tax in accordance with Schedule 2.

SCHEDULE 1.

(Sec. 4.)

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971.

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

5 (a) From paragraph (a), omit "January", insert instead "September".

(b) From paragraph (a), omit "$6,000" wherever occurring, insert instead "$6,700".

(c) From paragraph (b), omit "December, 1980", insert instead
10 "August, 1981".

(d) From paragraph (b), omit "$6,700" wherever occurring, insert instead "$10,000".

(2) (a) Section 11A (1A), (2)—

Omit "1980" wherever occurring, insert instead "1981".

15 (b) Section 11A (2)—

Omit "36000A" wherever occurring, insert instead "13400A".

(c) Section 11A (2)—

Omit "40200B" wherever occurring, insert instead "100000B".

(d) Section 11A (2)—

20 Omit "184" wherever occurring, insert instead "62".

SCHEDULE 1—*continued.*

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

(e) Section 11A (2)—

Omit "181" wherever occurring, insert instead "303".

5 (f) Section 11A (2)—

Omit "31st December", insert instead "31st August".

(g) Section 11A (2)—

Omit "1st January", insert instead "1st September".

(h) Section 11A (2)—

10 Omit "1981" where secondly occurring, insert instead "1982".

(i) Section 11A (2A)—

Omit "1981", insert instead "1982".

(j) Section 11A (2A)—

Omit "80400c" wherever occurring, insert instead "120000c".

15 (3) Section 12 (1), (2A)—

Omit "$1,525" wherever occurring, insert instead "$2,300".

(4) (a) Section 16I (1) (a)—

Omit "1st January, 1980", insert instead "1st January, 1981".

(b) Section 16I (1) (a)—

20 Omit "31st December, 1980", insert instead "31st August, 1981".

(c) Section 16I (1) (b)—

Omit "1st January, 1981", insert instead "1st September, 1981".

SCHEDULE 1—*continued.*

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

(5) (a) Section 16J (1), (2)—

Omit "1980" wherever occurring, insert instead "1981".

5 (b) Section 16J (2)—

Omit "36000A" wherever occurring, insert instead "13400A".

(c) Section 16J (2)—

Omit "40200B" wherever occurring, insert instead "100000B".

(d) Section 16J (2)—

10 Omit "184" wherever occurring, insert instead "62".

(e) Section 16J (2)—

Omit "181" wherever occurring, insert instead "303".

(f) Section 16J (2)—

Omit "31st December", insert instead "31st August".

15 (g) Section 16J (2)—

Omit "1st January", insert instead "1st September".

(h) Section 16J (2)—

Omit "1981" where secondly occurring, insert instead "1982".

(i) Section 16J (3)—

20 Omit "1981", insert instead "1982".

(j) Section 16J (3)—

Omit "80400C" wherever occurring, insert instead "120000C".

SCHEDULE 2.

(Sec. 6.)

SUPPLEMENTARY PAY-ROLL TAX.

PART I.

5 GENERAL.

Interpretation.

1. (1) In this Schedule, except in so far as the context or subject-matter otherwise indicates or requires—

"designated group employer", in relation to a group, means the member of that
10 group who, under clause 7, is for the time being the designated group employer in respect of that group;

"prescribed month" means any of the months of September, October, November or December, 1981, or January, February, March, April, May or June, 1982;

"Principal Act" means the Pay-roll Tax Act, 1971;

15 "taxing period" means the period commencing on 1st September, 1981, and ending on 30th June, 1982.

(2) This Schedule shall be read and construed with, and as if it formed part of, the Principal Act and, in particular, as if a reference to tax in that Act or to pay-roll tax in section 18, 32, 36, 37 or 42 of that Act included a reference to pay-roll tax
20 payable under this Schedule and the provisions of the Principal Act shall have effect as if this Schedule formed part of the Principal Act.

(3) Obligations or liabilities imposed pursuant to this Schedule, in relation to the furnishing of returns or the payment of pay-roll tax, are in addition to, and not in substitution for, obligations or liabilities imposed under the Principal Act.

25 (4) If pay-roll tax payable under this Schedule is not paid before the expiration of the time specified in clause 3 (2) or clause 7 (1), as the case may require, or such further time as may be allowed by the Commissioner under section 21 of the Principal Act, section 22 of the Principal Act applies in respect of that pay-roll tax in the same way as it applies to and in respect of pay-roll tax payable under that Act.

30 (5) Nothing in subclause (4) affects the application of section 22 of the Principal Act in respect of further tax or additional tax payable under section 18 of that Act in respect of pay-roll tax payable under this Schedule.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

Returns.

2. (1) Where the wages (disregarding foreign wages) paid or payable by an employer or the total of the wages (disregarding foreign wages) paid or payable by the members of a group, as the case may be, during a prescribed month (not being June, 1982) are or is $83,334 or more, the employer or each of the members of the group, as the case may be, shall within 7 days after the close of that month or, where that month is September, 1981, within 21 days after the close of that month, furnish to the Commissioner, in accordance with the form and in the manner prescribed, a supplementary return relating to that month, and shall specify in that return any taxable wages that were paid or payable by him during that month.

(2) Where the wages (disregarding foreign wages) paid or payable by an employer or the total of the wages (disregarding foreign wages) paid or payable by the members of a group, as the case may be, during the taxing period are or is $833,334 or more, the employer or each of the members of the group, as the case may be, shall within 21 days after the close of the month of June, 1982, furnish to the Commissioner, in accordance with the form and in the manner prescribed, a supplementary return relating to that month and to the adjustment of pay-roll tax paid or payable under this Schedule by the employer or member of the group, as the case may be, in respect of the taxing period, and shall specify in that return any taxable wages that were paid or payable by him during that month and the taxing period.

(3) Where the Commissioner is of the opinion that it would be unduly onerous to require an employer to furnish supplementary returns—

(a) within the time specified in subclause (1) or (2), as the case may require, he may, by notice in writing, vary the time within which that employer is required to furnish returns in pursuance of subclause (1) or (2); or

(b) relating to each prescribed month, the Commissioner may, by notice in writing, authorise that employer to furnish returns relating to such periods as may be specified in the notice,

and the employer shall, while that notice remains unrevoked, furnish returns accordingly.

(4) The Commissioner may, at any time, by notice in writing, revoke any notice given in pursuance of subclause (3).

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

PART II.

EMPLOYERS OTHER THAN MEMBERS OF GROUPS.

Tax payable by employer who is not a member of a group.

3. (1) In this clause—

"interstate wages" does not include interstate wages paid or payable by a member of a group;

"prescribed amount" means $834;

"taxable wages" does not include taxable wages paid or payable by a member of a group.

(2) Subject to this clause, where the wages (disregarding foreign wages) paid or payable by an employer during a prescribed month are $83,334 or more, the employer shall, within the time within which he is required by this Schedule to furnish a supplementary return relating to that month, pay to the Commissioner, as pay-roll tax, an amount equal to 1 per cent of the taxable wages paid or payable by that employer during that month.

(3) For the purpose of ascertaining the pay-roll tax payable under this Schedule by an employer who pays or is liable to pay taxable wages for the whole of a prescribed month, but does not pay and is not liable to pay interstate wages during that month, there shall be deducted, for that month, from the amount of the pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), the prescribed amount, reduced by $1 for each $10 (disregarding any remainder) by which the amount of the taxable wages (in whole dollars) paid or payable by that employer during that month exceeds $83,334.

(4) For the purpose of ascertaining the pay-roll tax payable under this Schedule by an employer who pays or is liable to pay wages during a prescribed month and pays or is liable to pay taxable wages for part only of that month, but does not pay and is not liable to pay interstate wages during that month, there shall be deducted, for that month, from the amount of pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), the amount that bears to the prescribed amount the same proportion as the number of days in that part of that month bears to the total number of days in that month, reduced by $1 for each $10 (disregarding any remainder) by which the amount of the taxable wages (in whole dollars) paid or payable by that employer during that month exceeds the same proportion of $83,334.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(5) An employer who during any prescribed month pays or is liable to pay taxable wages and interstate wages may, by notice in writing in the prescribed form containing the prescribed particulars, served on the Commissioner, nominate an amount, calculated in the prescribed manner, not exceeding the prescribed amount, as the deduction that he claims to be entitled to make for that prescribed month and for subsequent prescribed months.

(6) For the purpose of ascertaining the pay-roll tax payable under this Schedule by an employer who has served on the Commissioner notice under subclause (5), there shall, subject to subclause (7), be deducted, for a prescribed month (being the prescribed month ending last before the day on which he served that notice on the Commissioner or any subsequent prescribed month), from the amount of pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), the amount nominated in that notice.

(7) The Commissioner may, on an application made to him in writing by an employer who pays or is liable to pay taxable wages and interstate wages during any prescribed month or of his own motion in relation to such an employer, at any time, make a determination specifying an amount, not exceeding the prescribed amount, that may be deducted for any prescribed month specified or referred to in the determination (being a prescribed month commencing before, or after, or the prescribed month in which, the determination is made) from the amount of pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), and there shall be deducted, for any such prescribed month, from the amount of the pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), the amount so specified.

(8) The Commissioner may, at any time, by instrument in writing, revoke a determination made under subclause (7) and any such revocation shall have effect as on and from the first day of the prescribed month specified in the instrument, whether that prescribed month is before, but not before the date of the determination, or after, or the prescribed month in which, the instrument is executed by him.

(9) The Commissioner shall, as soon as practicable after making a determination under subclause (7) or a revocation under subclause (8), serve notice of the determination or revocation on the employer concerned.

Interpretation for purposes of this clause and clauses 5 and 6.

4. (1) In this clause and clauses 5 and 6—

"interstate wages" does not include interstate wages paid or payable by a member of a group;

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

"taxable wages" does not include taxable wages paid or payable by a member of a group.

(2) A reference in clauses 5 and 6 to the "prescribed amount" is, in relation to an employer, a reference to the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW}\left[\frac{8334C}{303} - \frac{1}{10}\left\{(TW + IW) - \frac{833334C}{303}\right\}\right]$$

where—

TW is the total of the taxable wages paid or payable by the employer during the taxing period;

IW is the total of the interstate wages paid or payable by the employer during the taxing period; and

C is the number of days in respect of which wages (disregarding foreign wages) were paid or payable by the employer during the taxing period.

(3) Where a person who did not pay and was not liable to pay taxable wages or interstate wages for any part of the taxing period satisfies the Commissioner that, by reason of the nature of his trade or business, the taxable wages and interstate wages, if any, paid or payable by him fluctuate with different periods of the taxing period, the Commissioner may treat him—

(a) if he has conducted that trade or business in Australia during the whole of the taxing period—as an employer throughout the taxing period; or

(b) if he has conducted that trade or business in Australia during part only of the taxing period—as an employer during that lastmentioned part of the taxing period.

End of taxing period adjustment.

5. (1) In this clause, "annual amount of pay-roll tax", in relation to an employer, means an amount equal to 1 per cent of the total of the taxable wages paid or payable by that employer during the taxing period less the prescribed amount, if any.

(2) Where taxable wages are paid or payable by an employer during the taxing period—

(a) the Commissioner shall, on an application made by that employer in accordance with subclause (3), where the amount of pay-roll tax paid or payable under this Schedule by that employer when he made the returns under this Schedule relating to the taxing period is greater than the annual amount of pay-roll tax in relation to that employer for the taxing period, refund or rebate

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

to that employer an amount equal to the difference, reduced by the sum of any amount which was, under section 19 of the Principal Act, refunded (before the time of the refund or rebate under this clause) to him in respect of pay-roll tax payable under this Schedule in respect of the taxing period and, where the rebates paid to him in respect of the taxing period under a pay-roll tax 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; or

(b) that employer shall, where the amount of pay-roll tax paid or payable under this Schedule by that employer when he made the returns under this Schedule relating to the taxing period is less than the annual amount of pay-roll tax in relation to that employer for the taxing period, pay to the Commissioner as pay-roll tax, within the period during which he is required to furnish a return under this Schedule in respect of the month of June in the taxing period, an amount equal to the difference.

(3) An application under subclause (2) (a) shall, notwithstanding section 19 of the Principal Act, be made within the period from 1st July, 1982, until 30th June, 1983.

Adjustment of pay-roll tax when employer ceases to be an employer, etc., during the taxing period.

6. (1) In this clause—

"prescribed period", in relation to an employer who pays or is liable to pay wages, otherwise than as a member of a group, for part only of the taxing period, means that part of the taxing period;

"total amount of pay-roll tax", in relation to an employer, means an amount equal to 1 per cent of the total of the taxable wages paid or payable by the employer during a prescribed period less the prescribed amount, if any;

"wages" does not include foreign wages.

(2) Where in the taxing period an employer ceases to pay wages or becomes a member of a group he shall, where the amount of pay-roll tax paid or payable by him under this Schedule when he made returns under this Schedule relating to the prescribed period is less than the total amount of pay-roll tax in relation to that employer for that prescribed period, pay to the Commissioner as pay-roll tax, within the period during which he is required to furnish a return under this Schedule relating to that prescribed period or the last return under this Schedule relating to that prescribed period, an amount equal to the difference.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(3) Where an employer, who has ceased to pay wages or has become a member of a group, as referred to in subclause (2), in the taxing period, subsequently pays or is liable to pay taxable wages or interstate wages during the taxing period otherwise than as a member of a group, clause 5 applies to and in respect of him as if the reference in clause 5 (2) to the amount of pay-roll tax paid or payable under this Schedule by that employer included a reference to any pay-roll tax paid or payable by that employer under subclause (2).

PART III.

MEMBERS OF GROUPS.

Tax payable by members of groups.

7. (1) Subject to this clause, where the total of the wages (disregarding foreign wages) paid or payable by the members of a group during a prescribed month is $83,334 or more, each member of the group shall, within the time within which he is required by this Schedule to furnish a supplementary return relating to that month, pay to the Commissioner, as pay-roll tax, an amount equal to 1 per cent of the taxable wages paid or payable by that member during that month.

(2) The members of a group may, by an instrument in writing in the prescribed form containing the prescribed particulars, executed by or on behalf of each member of the group and served on the Commissioner, designate one of its members to be the designated group employer in respect of the group for the purposes of this Schedule and nominate, as the deduction to be made for any prescribed month in relation to which that designated group employer is required to furnished returns under this Schedule, an amount, calculated in the prescribed manner, not exceeding $834.

(3) The designated group employer in respect of a group ceases to be the designated group employer in respect of that group on and from the first day of the prescribed month during which—

(a) the composition of the group alters; or

(b) the members of the group, by an instrument in writing in the prescribed form containing the prescribed particulars, executed by or on behalf of each of them who is known to the Commissioner to be a member of the group and served on the Commissioner, revoke the designation,

whichever occurs the earlier.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(4) For the purpose of ascertaining the pay-roll tax payable under this Schedule by a designated group employer, there shall, subject to subclause (5), be deducted, for a prescribed month (being the prescribed month commencing last before the day on which the instrument under subclause (2) designating him as the designated group employer in respect of the group is served on the Commissioner or any subsequent prescribed month) from the amount of the pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (1) the amount nominated in that instrument.

(5) The Commissioner may, on an application made to him in writing by or on behalf of each person known to the Commissioner to be a member of a group or of his own motion in relation to a group, at any time, make a determination specifying an amount, not exceeding $834, that may be deducted for any prescribed month specified or referred to in the determination (being a prescribed month commencing before or after, or in which, the determination is made) from the amount of pay-roll tax calculated in respect of that month in accordance with subclause (1) by an employer specified in the determination who was, during any such prescribed month, a member of that group and there shall be deducted, for any such month, from the amount of the pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (1) the amount so specified.

(6) The Commissioner may, at any time, by instrument in writing, revoke a determination made under subclause (5) and any such revocation shall have effect as on and from the first day of the prescribed month specified in the instrument, whether that prescribed month is before, but not before the date of the determination, or after, or the prescribed month in which, the instrument is executed by him.

(7) An employer specified in a determination made under subclause (5) shall, on the first day of the first prescribed month specified or referred to in the determination, be deemed to have been designated under subclause (2) to be the designated group employer in respect of the group of which he was then a member and shall, subject to subclause (3), thereafter be the designated group employer in respect of that group.

(8) The Commissioner shall, as soon as practicable after making a determination under subclause (5) or a revocation under subclause (6), serve notice of the determination or revocation on the designated group employer in respect of the group concerned.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

"Prescribed amount" for purposes of clauses 9 and 10.

8. A reference in clauses 9 and 10 to the "prescribed amount" is, in relation to a designated group employer, a reference to the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW}\left[\frac{8334C}{303} - \frac{1}{10}\left\{(TW + IW) - \frac{833334C}{303}\right\}\right]$$

where—

TW is the total of the taxable wages paid or payable by the members of the group, in respect of which that designated group employer is the designated group employer, during the taxing period;

IW is the total of the interstate wages paid or payable by the members of that group during the taxing period; and

C is the number of days in the taxing period for which that designated group employer was the designated group employer in respect of that group, reduced by the number of days, if any, during that part in respect of which no wages (disregarding foreign wages) were paid or payable by any member of that group.

End of taxing period adjustment.

9. (1) This clause applies in relation to a group at least one member of which paid or was liable to pay, as such a member, taxable wages or interstate wages for the whole of the taxing period.

(2) A reference in this clause to the annual amount of pay-roll tax paid or payable by the members of a group is a reference to an amount equal to 1 per cent of the total of the taxable wages paid or payable by the members of that group during the taxing period less, where—

(a) during the taxing period there was only one designated group employer in respect of that group—the prescribed amount applicable to that designated group employer; or

(b) during the taxing period there were 2 or more designated group employers in respect of that group—the prescribed amount that, if there had been only one designated group employer in respect of that group during the taxing period, would have been applicable to that designated group employer had he paid all of the taxable wages paid or payable by the members of that group during the taxing period.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(3) A reference in this clause to the actual amount of pay-roll tax paid or payable in respect of the taxing period by the members of a group is a reference to the amount of pay-roll tax paid or payable when returns were made or required to be made under this Schedule relating to the taxing period, being returns in which the taxable wages referred to in subclause (2) were included or required to be included.

(4) Where the actual amount of pay-roll tax paid or payable in respect of the taxing period by the members of a group is greater than the annual amount of pay-roll tax in relation to those members for the taxing period, the Commissioner shall, on an application made in accordance with subclause (7) by the person who is the designated group employer in respect of that group on 30th June in the taxing period, refund or rebate to that employer an amount equal to the difference, reduced by the sum of the total of any amounts refunded to any member of that group under section 19 of the Principal Act in respect of the pay-roll tax paid or payable under this Schedule by any such member when returns relating to the taxing period were made or required to be made under this Schedule by that member and, where the rebates paid to any member of that group in respect of the taxing period 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.

(5) Where the actual amount of pay-roll tax paid or payable in respect of the taxing period by the members of a group is less than the annual amount of pay-roll tax in relation to those members for the taxing period, the person who is the designated group employer in respect of that group on 30th June in the taxing period shall pay to the Commissioner as pay-roll tax, within the period during which he is required to furnish a return under this Schedule in respect of the month of June in the taxing period, an amount equal to the difference.

(6) If a designated group employer in respect of a group fails to pay any amount that he is required to pay under subclause (5) in respect of the taxing period, every member of the group who paid or was liable to pay taxable wages during the taxing period is liable jointly and severally to pay that amount to the Commissioner.

(7) An application under subclause (4) shall, notwithstanding section 19 of the Principal Act, be made within the period from 1st July, 1982, until 30th June, 1983.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

Adjustment of pay-roll tax when members of a group cease to pay taxable wages or interstate wages during the taxing period.

5 10. (1) This clause applies in relation to a group at least one member of which paid or was liable to pay, as such a member, taxable wages or interstate wages for part only (being a continuous part) of the taxing period and no member of which paid or was liable to pay, as such a member, any such wages during the whole of the taxing period.

10 (2) In this clause, "prescribed period", in relation to a group, means part only (being a continuous part) of the taxing period for which at least one member of the group paid or was liable to pay taxable wages or interstate wages.

(3) A reference in this clause to the total amount of pay-roll tax paid or payable for a prescribed period by the members of a group is a reference to an 15 amount equal to 1 per cent of the total of the taxable wages paid or payable by the members of that group during that prescribed period less, where—

(a) during that prescribed period there was only one designated group employer in respect of that group—the prescribed amount applicable to that designated group employer; or

20 (b) during that prescribed period there were 2 or more designated group employers in respect of that group—the prescribed amount that, if there had been only one designated group employer in respect of that group during that prescribed period, would have been applicable to that designated group employer had he paid all of the taxable wages paid or payable by the members 25 of that group during that prescribed period.

(4) Where, at the expiration of a prescribed period relating to a group, the total amount of pay-roll tax paid or payable when returns were made or required to be made under this Schedule, being returns in which the taxable wages referred to in subclause (3) were included or required to be included, is less than the total amount 30 of pay-roll tax paid or payable for that prescribed period by the members of that group, the person who is the designated group employer in respect of that group on the last day of that prescribed period shall pay to the Commissioner as pay-roll tax, within the period during which he is required to furnish a return under this Schedule or the last return under this Schedule relating to that prescribed period, an amount 35 equal to the difference.

(5) The provisions of clause 9 (4) and (5) apply in relation to a group to which this clause applies as if—

(a) at least one member of the group paid or was liable to pay, as such a member, taxable wages or interstate wages for the whole of the taxing 40 period;

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(b) the reference in clause 9 (3) to the actual amount of pay-roll tax paid or payable in respect of the taxing period by the members of that group included a reference to any pay-roll tax paid or payable under subclause (4) by a designated group employer in respect of that group in respect of the taxing period; and

(c) the person, if any, who was the designated group employer in respect of that group at the time when the group last ceased in the taxing period to have a member who was paying or was liable to pay, as such a member, taxable wages or interstate wages was the designated group employer in respect of that group on 30th June in the taxing period.

(6) If a designated group employer in respect of a group fails to pay any amount that he is required to pay under subclause (4) in respect of a prescribed period, every member of the group who paid or was liable to pay taxable wages during the taxing period that includes that prescribed period is liable jointly and severally to pay that amount to the Commissioner.

BY AUTHORITY
D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1981

New South Wales

ANNO TRICESIMO

ELIZABETHÆ II REGINÆ

* *

Act No. 99, 1981.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax; to impose a temporary supplementary pay-roll tax upon certain employers in respect of certain wages; and to provide for the assessment and collection of the tax so imposed. [Assented to, 27th August, 1981.]

P 99429H (80c)

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:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be cited as the "Pay-roll Tax (Amendment) Act, 1981".

Commencement.

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

(2) Except as provided in subsection (1), this Act shall commence on 1st September, 1981.

Arrangement.

3. This Act is divided as follows:—

PART II.

AMENDMENT OF PAY-ROLL TAX ACT, 1971.

Amendment of Act No. 22, 1971.

4. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedule 1.

Saving.

5. Without limiting the application of the Interpretation Act, 1897, the amendments 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, 1981.

PART III.

IMPOSITION OF SUPPLEMENTARY PAY-ROLL TAX.

Imposition of pay-roll tax on certain taxable wages.

6. There shall be charged, levied, collected and paid, for credit of the Consolidated Revenue Fund in the Treasury, pay-roll tax in accordance with Schedule 2.

SCHEDULE 1.

(Sec. 4.)

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971.

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

(a) From paragraph (a), omit "January", insert instead "September".

(b) From paragraph (a), omit "$6,000" wherever occurring, insert instead "$6,700".

(c) From paragraph (b), omit "December, 1980", insert instead "August, 1981".

(d) From paragraph (b), omit "$6,700" wherever occurring, insert instead "$10,000".

(2) (a) Section 11A (1A), (2)—

Omit "1980" wherever occurring, insert instead "1981".

(b) Section 11A (2)—

Omit "36000A" wherever occurring, insert instead "13400A".

(c) Section 11A (2)—

Omit "40200B" wherever occurring, insert instead "100000B".

(d) Section 11A (2)—

Omit "184" wherever occurring, insert instead "62".

SCHEDULE 1—*continued.*

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

(e) Section 11A (2)—

Omit "181" wherever occurring, insert instead "303".

(f) Section 11A (2)—

Omit "31st December", insert instead "31st August".

(g) Section 11A (2)—

Omit "1st January", insert instead "1st September".

(h) Section 11A (2)—

Omit "1981" where secondly occurring, insert instead "1982".

(i) Section 11A (2A)—

Omit "1981", insert instead "1982".

(j) Section 11A (2A)—

Omit "80400c" wherever occurring, insert instead "120000c".

(3) Section 12 (1), (2A)—

Omit "$1,525" wherever occurring, insert instead "$2,300".

(4) (a) Section 16I (1) (a)—

Omit "1st January, 1980", insert instead "1st January, 1981".

(b) Section 16I (1) (a)—

Omit "31st December, 1980", insert instead "31st August, 1981".

(c) Section 16I (1) (b)—

Omit "1st January, 1981", insert instead "1st September, 1981".

SCHEDULE 1—*continued.*

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

(5) (a) Section 16J (1), (2)—

Omit "1980" wherever occurring, insert instead "1981".

(b) Section 16J (2)—

Omit "36000A" wherever occurring, insert instead "13400A".

(c) Section 16J (2)—

Omit "40200B" wherever occurring, insert instead "100000B".

(d) Section 16J (2)—

Omit "184" wherever occurring, insert instead "62".

(e) Section 16J (2)—

Omit "181" wherever occurring, insert instead "303".

(f) Section 16J (2)—

Omit "31st December", insert instead "31st August".

(g) Section 16J (2)—

Omit "1st January", insert instead "1st September".

(h) Section 16J (2)—

Omit "1981" where secondly occurring, insert instead "1982".

(i) Section 16J (3)—

Omit "1981", insert instead "1982".

(j) Section 16J (3)—

Omit "80400C" wherever occurring, insert instead "120000C".

SCHEDULE 2.

(Sec. 6.)

SUPPLEMENTARY PAY-ROLL TAX.

PART I.

GENERAL.

Interpretation.

1. (1) In this Schedule, except in so far as the context or subject-matter otherwise indicates or requires—

"designated group employer", in relation to a group, means the member of that group who, under clause 7, is for the time being the designated group employer in respect of that group;

"prescribed month" means any of the months of September, October, November or December, 1981, or January, February, March, April, May or June, 1982;

"Principal Act" means the Pay-roll Tax Act, 1971;

"taxing period" means the period commencing on 1st September, 1981, and ending on 30th June, 1982.

(2) This Schedule shall be read and construed with, and as if it formed part of, the Principal Act and, in particular, as if a reference to tax in that Act or to pay-roll tax in section 18, 32, 36, 37 or 42 of that Act included a reference to pay-roll tax payable under this Schedule and the provisions of the Principal Act shall have effect as if this Schedule formed part of the Principal Act.

(3) Obligations or liabilities imposed pursuant to this Schedule, in relation to the furnishing of returns or the payment of pay-roll tax, are in addition to, and not in substitution for, obligations or liabilities imposed under the Principal Act.

(4) If pay-roll tax payable under this Schedule is not paid before the expiration of the time specified in clause 3 (2) or clause 7 (1), as the case may require, or such further time as may be allowed by the Commissioner under section 21 of the Principal Act, section 22 of the Principal Act applies in respect of that pay-roll tax in the same way as it applies to and in respect of pay-roll tax payable under that Act.

(5) Nothing in subclause (4) affects the application of section 22 of the Principal Act in respect of further tax or additional tax payable under section 18 of that Act in respect of pay-roll tax payable under this Schedule.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

Returns.

2. (1) Where the wages (disregarding foreign wages) paid or payable by an employer or the total of the wages (disregarding foreign wages) paid or payable by the members of a group, as the case may be, during a prescribed month (not being June, 1982) are or is $83,334 or more, the employer or each of the members of the group, as the case may be, shall within 7 days after the close of that month or, where that month is September, 1981, within 21 days after the close of that month, furnish to the Commissioner, in accordance with the form and in the manner prescribed, a supplementary return relating to that month, and shall specify in that return any taxable wages that were paid or payable by him during that month.

(2) Where the wages (disregarding foreign wages) paid or payable by an employer or the total of the wages (disregarding foreign wages) paid or payable by the members of a group, as the case may be, during the taxing period are or is $833,334 or more, the employer or each of the members of the group, as the case may be, shall within 21 days after the close of the month of June, 1982, furnish to the Commissioner, in accordance with the form and in the manner prescribed, a supplementary return relating to that month and to the adjustment of pay-roll tax paid or payable under this Schedule by the employer or member of the group, as the case may be, in respect of the taxing period, and shall specify in that return any taxable wages that were paid or payable by him during that month and the taxing period.

(3) Where the Commissioner is of the opinion that it would be unduly onerous to require an employer to furnish supplementary returns—

(a) within the time specified in subclause (1) or (2), as the case may require, he may, by notice in writing, vary the time within which that employer is required to furnish returns in pursuance of subclause (1) or (2); or

(b) relating to each prescribed month, the Commissioner may, by notice in writing, authorise that employer to furnish returns relating to such periods as may be specified in the notice,

and the employer shall, while that notice remains unrevoked, furnish returns accordingly.

(4) The Commissioner may, at any time, by notice in writing, revoke any notice given in pursuance of subclause (3).

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

PART II.

EMPLOYERS OTHER THAN MEMBERS OF GROUPS.

Tax payable by employer who is not a member of a group.

3. (1) In this clause—

"interstate wages" does not include interstate wages paid or payable by a member of a group;

"prescribed amount" means $834;

"taxable wages" does not include taxable wages paid or payable by a member of a group.

(2) Subject to this clause, where the wages (disregarding foreign wages) paid or payable by an employer during a prescribed month are $83,334 or more, the employer shall, within the time within which he is required by this Schedule to furnish a supplementary return relating to that month, pay to the Commissioner, as pay-roll tax, an amount equal to 1 per cent of the taxable wages paid or payable by that employer during that month.

(3) For the purpose of ascertaining the pay-roll tax payable under this Schedule by an employer who pays or is liable to pay taxable wages for the whole of a prescribed month, but does not pay and is not liable to pay interstate wages during that month, there shall be deducted, for that month, from the amount of the pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), the prescribed amount, reduced by $1 for each $10 (disregarding any remainder) by which the amount of the taxable wages (in whole dollars) paid or payable by that employer during that month exceeds $83,334.

(4) For the purpose of ascertaining the pay-roll tax payable under this Schedule by an employer who pays or is liable to pay wages during a prescribed month and pays or is liable to pay taxable wages for part only of that month, but does not pay and is not liable to pay interstate wages during that month, there shall be deducted, for that month, from the amount of pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), the amount that bears to the prescribed amount the same proportion as the number of days in that part of that month bears to the total number of days in that month, reduced by $1 for each $10 (disregarding any remainder) by which the amount of the taxable wages (in whole dollars) paid or payable by that employer during that month exceeds the same proportion of $83,334.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(5) An employer who during any prescribed month pays or is liable to pay taxable wages and interstate wages may, by notice in writing in the prescribed form containing the prescribed particulars, served on the Commissioner, nominate an amount, calculated in the prescribed manner, not exceeding the prescribed amount, as the deduction that he claims to be entitled to make for that prescribed month and for subsequent prescribed months.

(6) For the purpose of ascertaining the pay-roll tax payable under this Schedule by an employer who has served on the Commissioner notice under subclause (5), there shall, subject to subclause (7), be deducted, for a prescribed month (being the prescribed month ending last before the day on which he served that notice on the Commissioner or any subsequent prescribed month), from the amount of pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), the amount nominated in that notice.

(7) The Commissioner may, on an application made to him in writing by an employer who pays or is liable to pay taxable wages and interstate wages during any prescribed month or of his own motion in relation to such an employer, at any time, make a determination specifying an amount, not exceeding the prescribed amount, that may be deducted for any prescribed month specified or referred to in the determination (being a prescribed month commencing before, or after, or the prescribed month in which, the determination is made) from the amount of pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), and there shall be deducted, for any such prescribed month, from the amount of the pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (2), the amount so specified.

(8) The Commissioner may, at any time, by instrument in writing, revoke a determination made under subclause (7) and any such revocation shall have effect as on and from the first day of the prescribed month specified in the instrument, whether that prescribed month is before, but not before the date of the determination, or after, or the prescribed month in which, the instrument is executed by him.

(9) The Commissioner shall, as soon as practicable after making a determination under subclause (7) or a revocation under subclause (8), serve notice of the determination or revocation on the employer concerned.

Interpretation for purposes of this clause and clauses 5 and 6.

4. (1) In this clause and clauses 5 and 6—

"interstate wages" does not include interstate wages paid or payable by a member of a group;

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

"taxable wages" does not include taxable wages paid or payable by a member of a group.

(2) A reference in clauses 5 and 6 to the "prescribed amount" is, in relation to an employer, a reference to the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW}\left[\frac{8334C}{303} - \frac{1}{10}\left\{(TW + IW) - \frac{833334C}{303}\right\}\right]$$

where—

TW is the total of the taxable wages paid or payable by the employer during the taxing period;

IW is the total of the interstate wages paid or payable by the employer during the taxing period; and

C is the number of days in respect of which wages (disregarding foreign wages) were paid or payable by the employer during the taxing period.

(3) Where a person who did not pay and was not liable to pay taxable wages or interstate wages for any part of the taxing period satisfies the Commissioner that, by reason of the nature of his trade or business, the taxable wages and interstate wages, if any, paid or payable by him fluctuate with different periods of the taxing period, the Commissioner may treat him—

(a) if he has conducted that trade or business in Australia during the whole of the taxing period—as an employer throughout the taxing period; or

(b) if he has conducted that trade or business in Australia during part only of the taxing period—as an employer during that lastmentioned part of the taxing period.

End of taxing period adjustment.

5. (1) In this clause, "annual amount of pay-roll tax", in relation to an employer, means an amount equal to 1 per cent of the total of the taxable wages paid or payable by that employer during the taxing period less the prescribed amount, if any.

(2) Where taxable wages are paid or payable by an employer during the taxing period—

(a) the Commissioner shall, on an application made by that employer in accordance with subclause (3), where the amount of pay-roll tax paid or payable under this Schedule by that employer when he made the returns under this Schedule relating to the taxing period is greater than the annual amount of pay-roll tax in relation to that employer for the taxing period, refund or rebate

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

to that employer an amount equal to the difference, reduced by the sum of any amount which was, under section 19 of the Principal Act, refunded (before the time of the refund or rebate under this clause) to him in respect of pay-roll tax payable under this Schedule in respect of the taxing period and, where the rebates paid to him in respect of the taxing period under a pay-roll tax 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; or

(b) that employer shall, where the amount of pay-roll tax paid or payable under this Schedule by that employer when he made the returns under this Schedule relating to the taxing period is less than the annual amount of pay-roll tax in relation to that employer for the taxing period, pay to the Commissioner as pay-roll tax, within the period during which he is required to furnish a return under this Schedule in respect of the month of June in the taxing period, an amount equal to the difference.

(3) An application under subclause (2) (a) shall, notwithstanding section 19 of the Principal Act, be made within the period from 1st July, 1982, until 30th June, 1983.

Adjustment of pay-roll tax when employer ceases to be an employer, etc., during the taxing period.

6. (1) In this clause—

"prescribed period", in relation to an employer who pays or is liable to pay wages, otherwise than as a member of a group, for part only of the taxing period, means that part of the taxing period;

"total amount of pay-roll tax", in relation to an employer, means an amount equal to 1 per cent of the total of the taxable wages paid or payable by the employer during a prescribed period less the prescribed amount, if any;

"wages" does not include foreign wages.

(2) Where in the taxing period an employer ceases to pay wages or becomes a member of a group he shall, where the amount of pay-roll tax paid or payable by him under this Schedule when he made returns under this Schedule relating to the prescribed period is less than the total amount of pay-roll tax in relation to that employer for that prescribed period, pay to the Commissioner as pay-roll tax, within the period during which he is required to furnish a return under this Schedule relating to that prescribed period or the last return under this Schedule relating to that prescribed period, an amount equal to the difference.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(3) Where an employer, who has ceased to pay wages or has become a member of a group, as referred to in subclause (2), in the taxing period, subsequently pays or is liable to pay taxable wages or interstate wages during the taxing period otherwise than as a member of a group, clause 5 applies to and in respect of him as if the reference in clause 5 (2) to the amount of pay-roll tax paid or payable under this Schedule by that employer included a reference to any pay-roll tax paid or payable by that employer under subclause (2).

PART III.

MEMBERS OF GROUPS.

Tax payable by members of groups.

7. (1) Subject to this clause, where the total of the wages (disregarding foreign wages) paid or payable by the members of a group during a prescribed month is $83,334 or more, each member of the group shall, within the time within which he is required by this Schedule to furnish a supplementary return relating to that month, pay to the Commissioner, as pay-roll tax, an amount equal to 1 per cent of the taxable wages paid or payable by that member during that month.

(2) The members of a group may, by an instrument in writing in the prescribed form containing the prescribed particulars, executed by or on behalf of each member of the group and served on the Commissioner, designate one of its members to be the designated group employer in respect of the group for the purposes of this Schedule and nominate, as the deduction to be made for any prescribed month in relation to which that designated group employer is required to furnished returns under this Schedule, an amount, calculated in the prescribed manner, not exceeding $834.

(3) The designated group employer in respect of a group ceases to be the designated group employer in respect of that group on and from the first day of the prescribed month during which—

(a) the composition of the group alters; or

(b) the members of the group, by an instrument in writing in the prescribed form containing the prescribed particulars, executed by or on behalf of each of them who is known to the Commissioner to be a member of the group and served on the Commissioner, revoke the designation,

whichever occurs the earlier.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(4) For the purpose of ascertaining the pay-roll tax payable under this Schedule by a designated group employer, there shall, subject to subclause (5), be deducted, for a prescribed month (being the prescribed month commencing last before the day on which the instrument under subclause (2) designating him as the designated group employer in respect of the group is served on the Commissioner or any subsequent prescribed month) from the amount of the pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (1) the amount nominated in that instrument.

(5) The Commissioner may, on an application made to him in writing by or on behalf of each person known to the Commissioner to be a member of a group or of his own motion in relation to a group, at any time, make a determination specifying an amount, not exceeding $834, that may be deducted for any prescribed month specified or referred to in the determination (being a prescribed month commencing before or after, or in which, the determination is made) from the amount of pay-roll tax calculated in respect of that month in accordance with subclause (1) by an employer specified in the determination who was, during any such prescribed month, a member of that group and there shall be deducted, for any such month, from the amount of the pay-roll tax calculated in relation to that employer, in respect of that month and in accordance with subclause (1) the amount so specified.

(6) The Commissioner may, at any time, by instrument in writing, revoke a determination made under subclause (5) and any such revocation shall have effect as on and from the first day of the prescribed month specified in the instrument, whether that prescribed month is before, but not before the date of the determination, or after, or the prescribed month in which, the instrument is executed by him.

(7) An employer specified in a determination made under subclause (5) shall, on the first day of the first prescribed month specified or referred to in the determination, be deemed to have been designated under subclause (2) to be the designated group employer in respect of the group of which he was then a member and shall, subject to subclause (3), thereafter be the designated group employer in respect of that group.

(8) The Commissioner shall, as soon as practicable after making a determination under subclause (5) or a revocation under subclause (6), serve notice of the determination or revocation on the designated group employer in respect of the group concerned.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

"Prescribed amount" for purposes of clauses 9 and 10.

8. A reference in clauses 9 and 10 to the "prescribed amount" is, in relation to a designated group employer, a reference to the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW}\left[\frac{8334C}{303} - \frac{1}{10}\left\{(TW + IW) - \frac{833334C}{303}\right\}\right]$$

where—

TW is the total of the taxable wages paid or payable by the members of the group, in respect of which that designated group employer is the designated group employer, during the taxing period;

IW is the total of the interstate wages paid or payable by the members of that group during the taxing period; and

C is the number of days in the taxing period for which that designated group employer was the designated group employer in respect of that group, reduced by the number of days, if any, during that part in respect of which no wages (disregarding foreign wages) were paid or payable by any member of that group.

End of taxing period adjustment.

9. (1) This clause applies in relation to a group at least one member of which paid or was liable to pay, as such a member, taxable wages or interstate wages for the whole of the taxing period.

(2) A reference in this clause to the annual amount of pay-roll tax paid or payable by the members of a group is a reference to an amount equal to 1 per cent of the total of the taxable wages paid or payable by the members of that group during the taxing period less, where—

(a) during the taxing period there was only one designated group employer in respect of that group—the prescribed amount applicable to that designated group employer; or

(b) during the taxing period there were 2 or more designated group employers in respect of that group—the prescribed amount that, if there had been only one designated group employer in respect of that group during the taxing period, would have been applicable to that designated group employer had he paid all of the taxable wages paid or payable by the members of that group during the taxing period.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(3) A reference in this clause to the actual amount of pay-roll tax paid or payable in respect of the taxing period by the members of a group is a reference to the amount of pay-roll tax paid or payable when returns were made or required to be made under this Schedule relating to the taxing period, being returns in which the taxable wages referred to in subclause (2) were included or required to be included.

(4) Where the actual amount of pay-roll tax paid or payable in respect of the taxing period by the members of a group is greater than the annual amount of pay-roll tax in relation to those members for the taxing period, the Commissioner shall, on an application made in accordance with subclause (7) by the person who is the designated group employer in respect of that group on 30th June in the taxing period, refund or rebate to that employer an amount equal to the difference, reduced by the sum of the total of any amounts refunded to any member of that group under section 19 of the Principal Act in respect of the pay-roll tax paid or payable under this Schedule by any such member when returns relating to the taxing period were made or required to be made under this Schedule by that member and, where the rebates paid to any member of that group in respect of the taxing period 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.

(5) Where the actual amount of pay-roll tax paid or payable in respect of the taxing period by the members of a group is less than the annual amount of pay-roll tax in relation to those members for the taxing period, the person who is the designated group employer in respect of that group on 30th June in the taxing period shall pay to the Commissioner as pay-roll tax, within the period during which he is required to furnish a return under this Schedule in respect of the month of June in the taxing period, an amount equal to the difference.

(6) If a designated group employer in respect of a group fails to pay any amount that he is required to pay under subclause (5) in respect of the taxing period, every member of the group who paid or was liable to pay taxable wages during the taxing period is liable jointly and severally to pay that amount to the Commissioner.

(7) An application under subclause (4) shall, notwithstanding section 19 of the Principal Act, be made within the period from 1st July, 1982, until 30th June, 1983.

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

Adjustment of pay-roll tax when members of a group cease to pay taxable wages or interstate wages during the taxing period.

10. (1) This clause applies in relation to a group at least one member of which paid or was liable to pay, as such a member, taxable wages or interstate wages for part only (being a continuous part) of the taxing period and no member of which paid or was liable to pay, as such a member, any such wages during the whole of the taxing period.

(2) In this clause, "prescribed period", in relation to a group, means part only (being a continuous part) of the taxing period for which at least one member of the group paid or was liable to pay taxable wages or interstate wages.

(3) A reference in this clause to the total amount of pay-roll tax paid or payable for a prescribed period by the members of a group is a reference to an amount equal to 1 per cent of the total of the taxable wages paid or payable by the members of that group during that prescribed period less, where—

(a) during that prescribed period there was only one designated group employer in respect of that group—the prescribed amount applicable to that designated group employer; or

(b) during that prescribed period there were 2 or more designated group employers in respect of that group—the prescribed amount that, if there had been only one designated group employer in respect of that group during that prescribed period, would have been applicable to that designated group employer had he paid all of the taxable wages paid or payable by the members of that group during that prescribed period.

(4) Where, at the expiration of a prescribed period relating to a group, the total amount of pay-roll tax paid or payable when returns were made or required to be made under this Schedule, being returns in which the taxable wages referred to in subclause (3) were included or required to be included, is less than the total amount of pay-roll tax paid or payable for that prescribed period by the members of that group, the person who is the designated group employer in respect of that group on the last day of that prescribed period shall pay to the Commissioner as pay-roll tax, within the period during which he is required to furnish a return under this Schedule or the last return under this Schedule relating to that prescribed period, an amount equal to the difference.

(5) The provisions of clause 9 (4) and (5) apply in relation to a group to which this clause applies as if—

(a) at least one member of the group paid or was liable to pay, as such a member, taxable wages or interstate wages for the whole of the taxing period;

SCHEDULE 2—*continued.*

SUPPLEMENTARY PAY-ROLL TAX—*continued.*

(b) the reference in clause 9 (3) to the actual amount of pay-roll tax paid or payable in respect of the taxing period by the members of that group included a reference to any pay-roll tax paid or payable under subclause (4) by a designated group employer in respect of that group in respect of the taxing period; and

(c) the person, if any, who was the designated group employer in respect of that group at the time when the group last ceased in the taxing period to have a member who was paying or was liable to pay, as such a member, taxable wages or interstate wages was the designated group employer in respect of that group on 30th June in the taxing period.

(6) If a designated group employer in respect of a group fails to pay any amount that he is required to pay under subclause (4) in respect of a prescribed period, every member of the group who paid or was liable to pay taxable wages during the taxing period that includes that prescribed period is liable jointly and severally to pay that amount to the Commissioner.

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

J. A. ROWLAND,
Governor.

Government House,
Sydney, 27th August, 1981.

BY AUTHORITY
D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1981