

CONCURRENCE COPY

COUNTRY INDUSTRIES (PAY-ROLL TAX REBATES) AMENDMENT BILL, 1983

EXPLANATORY NOTE

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

The object of this Bill is to amend the Country Industries (Pay-roll Tax Rebates) Act, 1977, so as to—

- (a) provide that supplementary pay-roll tax payable under Schedule 1 to the Pay-roll Tax Act, 1971, shall not be taken into account for the purposes of the Country Industries (Pay-roll Tax Rebates) Act, 1977 (Schedule 1 (1) (b)); and
- (b) allow rebates of pay-roll tax under the Country Industries (Pay-roll Tax Rebates) Act, 1977, to be calculated on a basis determined by the Minister, instead of according to a prescribed formula (Schedule 1 (2) and (3)).

The Bill also contains provisions of a minor or consequential nature.

The proposed amendments will not apply to pay-roll tax payable during the year ended 30th June, 1983, or a preceding financial year (clause 4 and Schedule 1 (2) (a)).

**COUNTRY INDUSTRIES (PAY-ROLL TAX REBATES)
AMENDMENT BILL, 1983**

No. , 1983.

A BILL FOR

An Act to amend the Country Industries (Pay-roll Tax Rebates) Act, 1977,
to allow rebates under that Act to be calculated on a basis determined by
the Minister, and for other purposes.

[MR DAY—21 *September*, 1983.]

Country Industries (Pay-roll Tax Rebates) 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 Short title.

1. This Act may be cited as the "Country Industries (Pay-roll Tax Rebates) Amendment Act, 1983".

Principal Act.

2. The Country Industries (Pay-roll Tax Rebates) Act, 1977, is referred to in this Act as the Principal Act.

Amendment of Act No. 79, 1977.

3. The Principal Act is amended in the manner set forth in Schedule 1.

Transitional provision.

4. In its application to and in respect of pay-roll tax paid during the year ended 30th June, 1983, and during any preceding year, the Principal Act shall be deemed not to have been amended by this Act.

SCHEDULE 1.

(Sec. 3.)

AMENDMENTS TO THE PRINCIPAL ACT.

20 (1) (a) Section 4, definition of "Director"—

Omit "Department of Decentralisation and Development", insert instead "Department of Industrial Development and Decentralisation".

Country Industries (Pay-roll Tax Rebates) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(b) Section 4, definition of “pay-roll tax”—

5 After “that Act”, insert “and excluding supplementary pay-roll tax payable under Schedule 1 to that Act”.

(2) (a) Section 7 (1), (2)—

Omit the subsections, insert instead:—

10 (1) Subject to this section, the amount of rebate payable under this Act upon the grant of an application made under section 6 in respect of the year commencing on 1st July, 1983, or any following year commencing on 1st July, shall be an amount calculated on such basis as is determined by the Minister.

15 (2) Upon the grant of an application made under section 6, a rebate is payable under this Act only in respect of pay-roll tax paid by the applicant on wages which—

20 (a) were paid or payable by the applicant to employees who were employed at, or whose base for employment purposes was, the establishment in respect of which the application is made (not including employees employed at that establishment whose base for employment purposes was another establishment); and

25 (b) were paid or payable by the applicant in respect of time when employees referred to in paragraph (a) were engaged in the eligible industry,

less that part of those wages which were paid or payable in respect of time when employees referred to in paragraph (a) were engaged in—

(c) retail selling;

30 (d) distribution, installation or service activities associated with retail selling; or

Country Industries (Pay-roll Tax Rebates) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

5 (e) an administrative, clerical or secretarial capacity in connection with retail selling or the activities referred to in paragraph (d),
in the eligible industry.

(b) Section 7 (5), (6)—

After section 7 (4), insert:—

10 (5) The Minister shall cause a record of the basis on which the amounts of rebates payable under this Act are to be calculated to be kept by the Director and made available for public information.

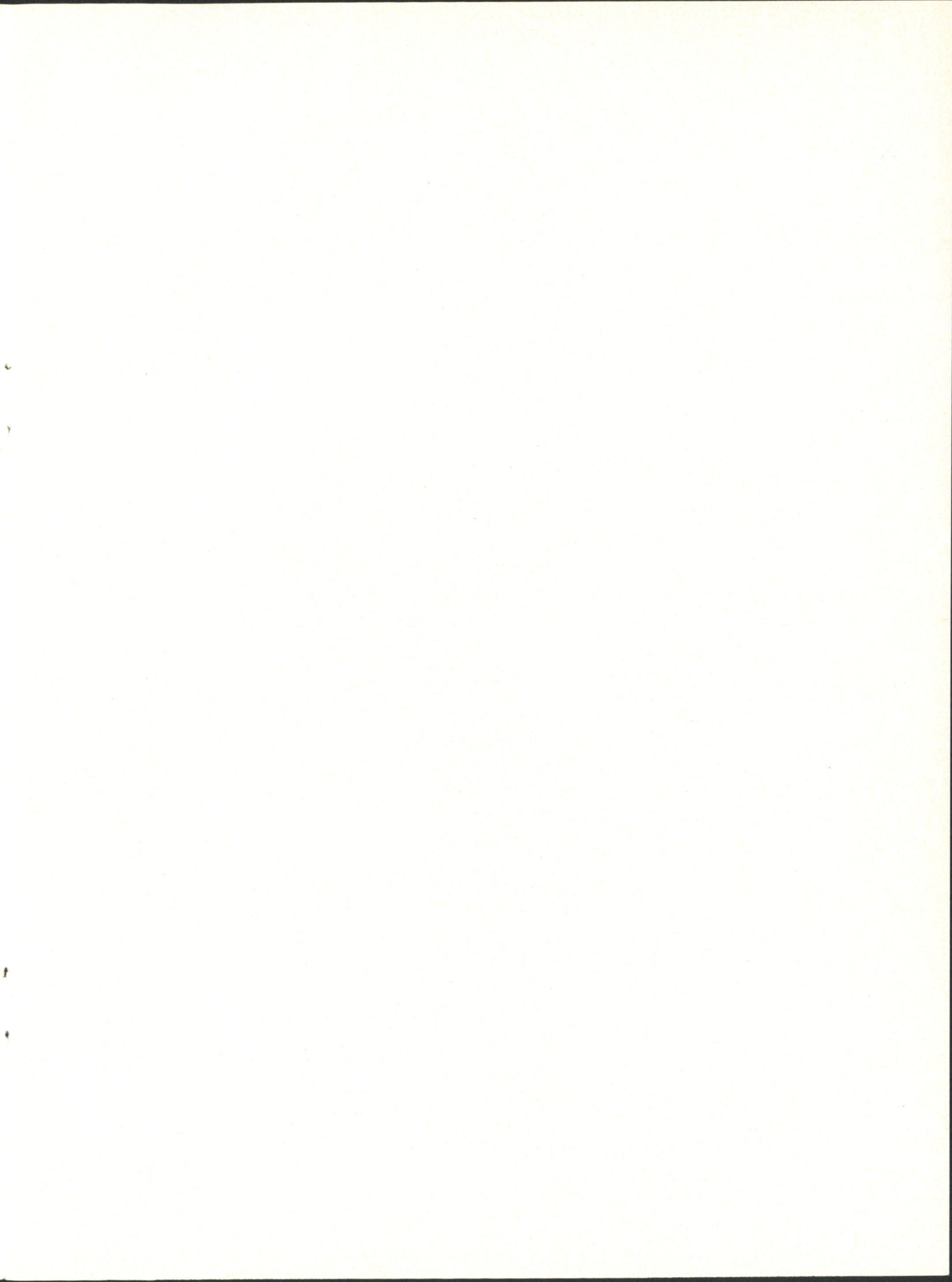
15 (6) Where the amount of any rebate payable under this Act upon the grant of an application made under section 6 in respect of a financial year has been calculated on a particular basis, all other amounts of rebate so payable upon the grant of any such other application in respect of that year shall be calculated on the same basis, notwithstanding that the Minister may have determined some other basis of calculation for the purpose of
20 this section.

(3) Section 10 (1) (a) (v)—

Omit “(e), (f) and (g)”, insert instead “(c), (d) and (e)”.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1983



**COUNTRY INDUSTRIES (PAY-ROLL TAX REBATES)
AMENDMENT ACT, 1983, No. 110**

New South Wales



ANNO TRICESIMO SECUNDO

ELIZABETHÆ II REGINÆ

Act No. 110, 1983.

An Act to amend the Country Industries (Pay-roll Tax Rebates) Act, 1977, to allow rebates under that Act to be calculated on a basis determined by the Minister, and for other purposes. [Assented to, 28th November, 1983.]

Country Industries (Pay-roll Tax Rebates) 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 "Country Industries (Pay-roll Tax Rebates) Amendment Act, 1983".

Principal Act.

2. The Country Industries (Pay-roll Tax Rebates) Act, 1977, is referred to in this Act as the Principal Act.

Amendment of Act No. 79, 1977.

3. The Principal Act is amended in the manner set forth in Schedule 1.

Transitional provision.

4. In its application to and in respect of pay-roll tax paid during the year ended 30th June, 1983, and during any preceding year, the Principal Act shall be deemed not to have been amended by this Act.

SCHEDULE 1.

(Sec. 3.)

AMENDMENTS TO THE PRINCIPAL ACT.

(1) (a) Section 4, definition of "Director"—

Omit "Department of Decentralisation and Development", insert instead "Department of Industrial Development and Decentralisation".

Country Industries (Pay-roll Tax Rebates) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(b) Section 4, definition of “pay-roll tax”—

After “that Act”, insert “and excluding supplementary pay-roll tax payable under Schedule 1 to that Act”.

(2) (a) Section 7 (1), (2)—

Omit the subsections, insert instead:—

(1) Subject to this section, the amount of rebate payable under this Act upon the grant of an application made under section 6 in respect of the year commencing on 1st July, 1983, or any following year commencing on 1st July, shall be an amount calculated on such basis as is determined by the Minister.

(2) Upon the grant of an application made under section 6, a rebate is payable under this Act only in respect of pay-roll tax paid by the applicant on wages which—

- (a) were paid or payable by the applicant to employees who were employed at, or whose base for employment purposes was, the establishment in respect of which the application is made (not including employees employed at that establishment whose base for employment purposes was another establishment); and
- (b) were paid or payable by the applicant in respect of time when employees referred to in paragraph (a) were engaged in the eligible industry,

less that part of those wages which were paid or payable in respect of time when employees referred to in paragraph (a) were engaged in—

- (c) retail selling;
- (d) distribution, installation or service activities associated with retail selling; or

Country Industries (Pay-roll Tax Rebates) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(e) an administrative, clerical or secretarial capacity in connection with retail selling or the activities referred to in paragraph (d),

in the eligible industry.

(b) Section 7 (5), (6)—

After section 7 (4), insert:—

(5) The Minister shall cause a record of the basis on which the amounts of rebates payable under this Act are to be calculated to be kept by the Director and made available for public information.

(6) Where the amount of any rebate payable under this Act upon the grant of an application made under section 6 in respect of a financial year has been calculated on a particular basis, all other amounts of rebate so payable upon the grant of any such other application in respect of that year shall be calculated on the same basis, notwithstanding that the Minister may have determined some other basis of calculation for the purpose of this section.

(3) Section 10 (1) (a) (v)—

Omit “(e), (f) and (g)”, insert instead “(c), (d) and (e)”.

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

J. A. ROWLAND,
Governor.

*Government House,
Sydney, 28th November, 1983.*

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1984