

PAY-ROLL TAX (AMENDMENT) BILL 1987

NEW SOUTH WALES



EXPLANATORY NOTE

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

This Bill is cognate with the Stamp Duties (Further Amendment) Bill 1987.

The object of this Bill is to amend the Pay-roll Tax Act 1971—

- (a) to make the clients of employment agents liable for pay-roll tax on wages paid to workers who, by arrangement with the agents, perform services for those clients (Schedule 1);
- (b) to increase the amount of an employer's pay-roll below which the employer is exempt from pay-roll tax (Schedule 2);
- (c) to raise the upper limit of the band within which there are tapered deductions from taxable wages liable to pay-roll tax (Schedule 2);
- (d) to specify the method for calculating pay-roll tax payable from 1 July 1987 (Schedule 2);
- (e) to specify the method for calculating supplementary pay-roll tax payable from 1 July 1987, increasing the amount of an employer's pay-roll above which this tax is payable (Schedule 3); and
- (f) to provide for the use of forms approved by the Chief Commissioner of Pay-roll Tax for the purposes of the Principal Act rather than prescribed forms (Schedule 4).

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the Act on 1 January 1988.

Clause 3 is a formal provision which gives effect to the Schedules of amendments.

Clause 4 preserves the operation of the Principal Act as if it had not been amended by the proposed Act in respect of wages paid or payable prior to the date on which the amendments take effect.

Pay-Roll Tax (Amendment) 1987

SCHEDULE 1—AMENDMENTS RELATING TO EMPLOYMENT AGENTS

The amendments in this Schedule make the client of an employment agent liable for pay-roll tax on wages paid to a worker whose services are provided to the client under an arrangement between the client and the agent. At present the agent is deemed to be the worker's employer and is liable for the tax.

Schedule 1 (1) (a) amends the definition of "employer" in section 3 (1) to remove the reference to an employment agent.

Schedule 1 (1) (b) amends the definition of "wages" in section 3 (1) to exclude remuneration paid by an employment agent to a person in connection with the performance of services by a person for a client of the agent.

Schedule 1 (1) (c) omits section 3 (4) which presently defines an employment agent for the purposes of paragraph (f) of the definition of "wages".

Schedule 1 (2) amends section 3A to provide that a person who supplies services under a relevant contract (such as an employment agent) will not be deemed to be an employer for the purposes of the Principal Act. The term "relevant contract" (as defined in section 3A) will still apply to a contract under which an employment agent arranges for services to be provided to a client, but the client will be the employer for the purposes of the Principal Act.

**SCHEDULE 2—AMENDMENTS RELATING TO LIABILITY TO TAXATION,
REGISTRATION AND RETURNS**

The amendments in this Schedule relate principally to liability for pay-roll tax and the amount of pay-roll tax payable from 1 July 1987.

Schedule 2 (1) amends section 9B to provide—

- (a) that the maximum deduction from taxable wages paid or payable after December 1987 to which an employer (not being a member of a group for the purposes of the Principal Act's grouping provisions) is entitled is \$33,334 for each one month return period (with a possible total deduction of \$400,000 in one year); and
- (b) that the deduction is to be tapered by reducing the maximum deduction of \$33,334 for each one month return period by \$4 for each \$10 by which the taxable wages in the one month return period exceed \$33,334.

Applying the tapering formula, the deduction will be reduced to zero when the taxable wages paid or payable are or exceed \$116,667 in a one month return period (or a total of \$1.4 million in one year). At present, section 9B provides a maximum deduction of \$25,000 for each one month return period after December 1987 (a possible total deduction of \$300,000 in a year), the deduction being reduced by \$3 for each \$2 by which the taxable wages in the one month return period exceed \$25,000, and tapering to zero when the taxable wages paid or payable in that period are or exceed \$41,667 (\$500,000 in one year).

Schedule 2 (2) amends section 11A to specify the method for calculating the prescribed amount for the purposes of the calculation of the amount of pay-roll tax payable by an employer (not being a member of a group for the purposes of the Principal Act's grouping provisions) from 1 July 1987. For the purposes of this calculation, the period from 1 July 1987 to 30 June 1988 is divided into 2 periods—the first commencing on 1 July 1987 and ending on 31 December 1987 and the second commencing on 1 January 1988 and ending on 30 June 1988.

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Schedule 2 (3) amends section 12 so that an employer who has not already registered under the Principal Act will only be required to do so if the employer pays or is liable to pay, or the members of a group of which the employer is a member together pay or are liable to pay, wholly or partly taxable wages of more than \$7,693 per week during a month. At present the figure is \$5,769.

Schedule 2 (4) amends section 16J to specify the method for calculating the prescribed amount for the purposes of the calculation of the amount of pay-roll tax payable by the members of a group of employers from 1 July 1987. As in section 11A (as amended by the proposed Act), the period from 1 July 1987 to 30 June 1988 is divided into 2 periods for the purposes of the calculation.

SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY PAY-ROLL TAX

The amendments in this Schedule relate principally to liability for supplementary pay-roll tax and the amount of supplementary pay-roll tax payable from 1 July 1987. All the amendments in this Schedule are to clauses in Schedule 1 to the Principal Act.

Schedule 3 (1) substitutes the present definition of "financial year" in clause 1. In Schedule 1 of the Principal Act, "financial year" will mean the financial year commencing on 1 July 1987 or any subsequent financial year commencing on 1 July.

Schedule 3 (2) amends clause 2 to provide that an employer or each member of a group of employers will only have to lodge a supplementary return—

- (a) within 7 days of the close of a month (other than June) if the wages paid or payable by the employer, or the total wages paid or payable by the members, during that month are or exceed \$116,667;
- (b) by 21 July 1988 if the wages paid or payable during the first half of the financial year commencing on 1 July 1987 are or exceed \$500,000;
- (c) by 21 July 1988 if the wages paid or payable during the second half of the financial year commencing on 1 July 1987 are or exceed \$700,000; and
- (d) within 21 days of the end of any financial year after 30 June 1988, if the wages paid or payable during the particular financial year are or exceed \$1,400,000.

At present the amount in respect of which a supplementary return must be lodged within 7 days of the close of a month is \$83,334 or more and the amount in respect of which a supplementary return must be lodged within 21 days of the close of a financial year is \$1,000,000 or more.

Schedule 3 (3) (a) amends clause 3 (1) to increase the prescribed amount (which constitutes the maximum deduction from supplementary pay-roll tax) from \$834 to \$1,167.

Schedule 3 (3) (b) amends clause 3 (2) to increase the amount of the monthly pay-roll of an employer (not being a member of a group for the purposes of the Principal Act's grouping provisions), below which supplementary pay-roll tax is not payable, from \$83,334 to \$116,667.

Schedule 3 (3) (c) and (d) amend clause 3 (3) and (4) to provide that the tapered deduction from supplementary pay-roll tax is to be calculated by reducing the maximum deduction of \$1,167 for each one month return period—

- (a) for the first half of the financial year commencing on 1 July 1987—by \$1 for each \$10 by which the taxable wages in that month exceed \$83,334; and

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- (b) for the second half of that financial year and for any subsequent financial year—
by \$1 for each \$50 by which those wages exceed \$116,667.

At present the maximum deduction is reduced by \$1 for each \$10 by which the month's taxable wages exceed \$83,334, irrespective of the financial year.

Schedule 3 (4) amends clause 4 to specify the method for calculating the prescribed amount for the purposes of the calculation of the amount of supplementary pay-roll tax payable by an employer (not being a member of a group for the purposes of the Principal Act's grouping provisions) from 1 July 1987. As in sections 11A and 16J (as amended by the proposed Act), the period from 1 July 1987 to 30 June 1988 is divided into 2 periods for the purposes of the calculation.

Schedule 3 (5) amends clause 7 to provide—

- (a) that the members of a group of employers only have to lodge a supplementary return for a month if the total wages paid or payable by the group in that month are or exceed \$116,667 (compared with the present amount of \$83,334); and
(b) that the maximum deduction which may be nominated for the month by the group is \$1,167 (compared with the present amount of \$834).

Schedule 3 (6) amends clause 8 to specify the method for calculating the prescribed amount for the purposes of the calculation of the amount of supplementary pay-roll tax payable by a group from 1 July 1987.

SCHEDULE 4—AMENDMENTS RELATING TO FORMS

This Schedule amends sections 9B, 12, 13, 15, 16I and 18 of, and Schedule 1 (2), (3) and (7) to, the Principal Act to enable the various forms required under the Principal Act to be in a form approved by the Chief Commissioner of Pay-roll Tax, rather than necessitating their prescription by regulation.

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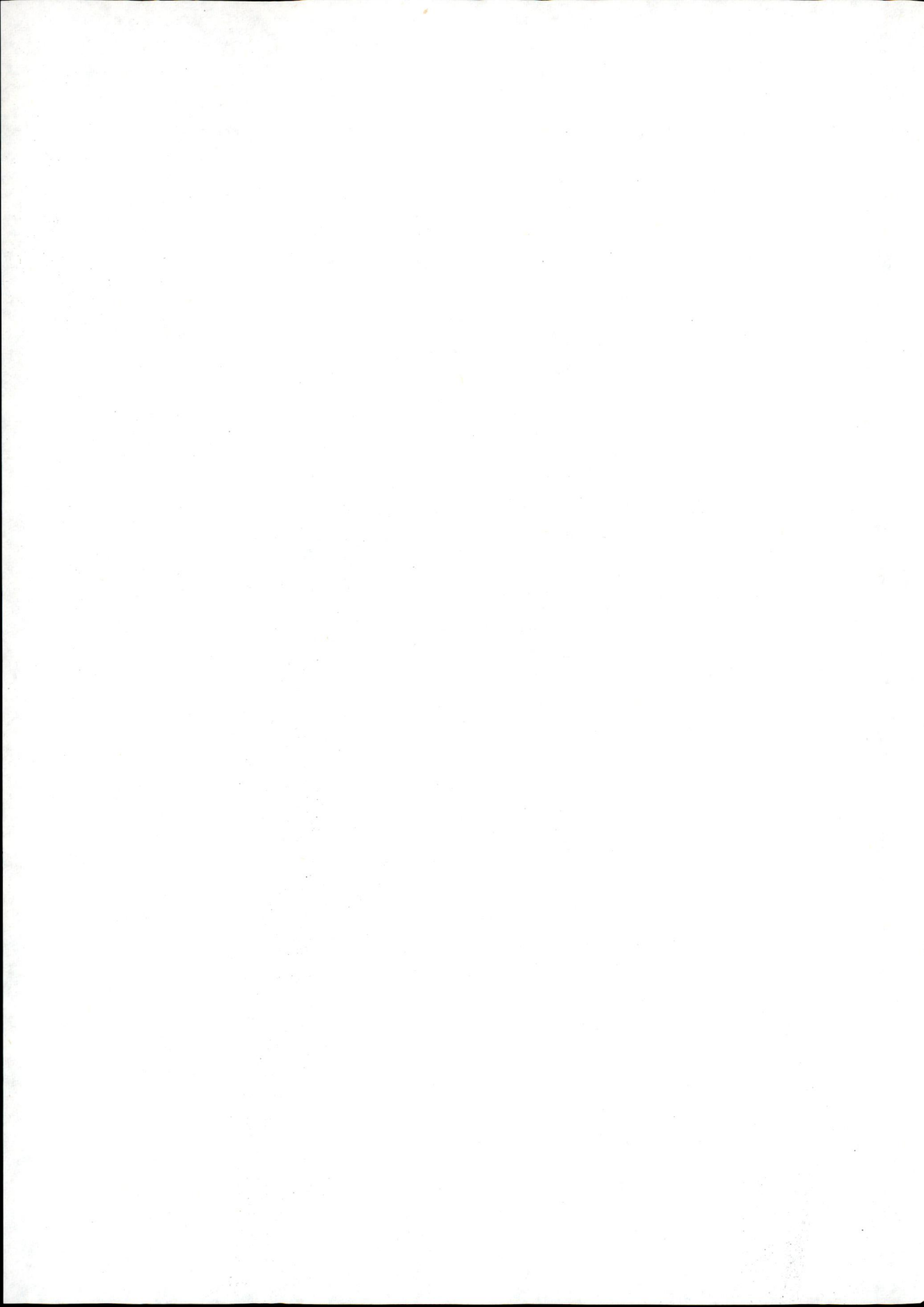
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SCHEDULE 4—AMENDMENTS RELATING TO FORMS



PAY-ROLL TAX (AMENDMENT) BILL 1987

NEW SOUTH WALES



No. , 1987

A BILL FOR

An Act to amend the Pay-roll Tax Act 1971 with respect to the liability of employers for pay-roll tax; to raise the pay-roll tax threshold; and for other purposes.

*Pay-Roll Tax (Amendment) 1987***The Legislature of New South Wales enacts:****Short title**

1. This Act may be cited as the Pay-roll Tax (Amendment) Act 1987.

Commencement

2. This Act shall commence on 1 January 1988.

Amendment of Act No. 22, 1971

3. The Pay-roll Tax Act 1971 is amended as set out in Schedules 1-4.

Saving

4. Without limiting the application of the Interpretation Act 1987, an amendment effected by section 3 and Schedules 1, 2, 3 or 4 does not, except where otherwise expressly provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages paid or payable before the date on which the amendment takes effect.

SCHEDULE 1—AMENDMENTS RELATING TO EMPLOYMENT AGENTS

(Sec. 3)

(1) Section 3 (Interpretation)—

- (a) Section 3 (1), definition of “employer”—

Omit “and a person who is an employment agent for the purposes of paragraph (f) of the definition of ‘wages’ in this subsection”.

- (b) Section 3 (1), definition of “wages”—

- (i) At the end of paragraph (e), insert “and”.

- (ii) Omit paragraph (f).

- (c) Section 3 (4)—

Omit the subsection.

(2) Section 3A (Application of this Act to certain contracts)—

- (a) Section 3A (2) (a) (i)—

Omit the subparagraph.

- (b) Section 3A (3), (3A)—

Omit the subsections.

*Pay-Roll Tax (Amendment) 1987***SCHEDULE 2—AMENDMENTS RELATING TO LIABILITY TO TAXATION, REGISTRATION AND RETURNS**

(Sec. 3)

(1) Section 9B (Deduction from taxable wages after 1 January 1988)—

5 (a) Section 9B (1), definition of “prescribed amount”—

Omit the definition, insert instead:

“prescribed amount”, in relation to a return for a return period after the month of December 1987—

10 (a) of 1 month, means \$33,334; and

(b) of 2 or more months, means the product ascertained by multiplying \$33,334 by the number of months in that return period;

(b) Section 9B (2)—

Omit the subsection.

15 (c) Section 9B (3), (4)—

Omit “\$3 for each \$2” wherever occurring, insert instead “\$4 for each \$10”.

(2) Section 11A (Interpretation for purposes of sections 11A–11C)—

20 (a) Section 11A (1A)—

Omit the subsection, insert instead:

(1A) In sections 11B and 11C, “financial year” means the financial year commencing on 1 July 1987 or any subsequent financial year commencing on 1 July.

(b) Section 11A (2), (2A)—

25 Omit the subsections, insert instead:

(2) For the purposes of the financial year commencing on 1 July 1987, a reference in section 11B or 11C to the “prescribed amount” is, in relation to an employer, a reference to the total of—

30 (a) in relation to the return periods that end on or before 31 December 1987, the amount calculated in accordance with the formula—

35
$$\frac{TW}{TW + IW} \left[\frac{150000A}{B} - \frac{3}{2} \left\{ (TW + IW) - \frac{150000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 150,000, 150,000); and

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**SCHEDULE 2—AMENDMENTS RELATING TO LIABILITY TO
TAXATION, REGISTRATION AND RETURNS—*continued***

(b) in relation to the return periods that end after 31 December 1987 and on or before 30 June 1988, the amount calculated in accordance with the formula—

$$5 \quad \frac{TW}{TW + IW} \left[\frac{200000A}{B} - \frac{4}{10} \left\{ (TW + IW) - \frac{200000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 200,000, 200,000),

where, in each of those formulas—

10 **TW** is the total of the taxable wages paid or payable by the employer during the return periods to which the formula applies;

15 **IW** is the total of the interstate wages paid or payable by the employer during the return periods to which the formula applies;

A is the total number of days in respect of which wages (disregarding foreign wages) were paid or payable by the employer during the return periods to which the formula applies; and

20 **B** is the total number of days in the return periods to which the formula applies.

25 (2A) For the purposes of the financial year commencing on 1 July 1988 and each subsequent financial year commencing on 1 July, a reference in section 11B or 11C to the “prescribed amount” is, in relation to an employer, a reference to the amount calculated in accordance with the formula—

$$30 \quad \frac{TW}{TW + IW} \left[\frac{400000C}{D} - \frac{4}{10} \left\{ (TW + IW) - \frac{400000C}{D} \right\} \right]$$

where—

TW is the total of the taxable wages paid or payable by the employer during the financial year;

IW is the total of the interstate wages paid or payable by the employer during the financial year;

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SCHEDULE 2—AMENDMENTS RELATING TO LIABILITY TO
TAXATION, REGISTRATION AND RETURNS—*continued*

C is the number of days in the financial year in respect of which wages (disregarding foreign wages) were paid or payable by the employer; and

D is the number of days in the financial year.

5 (3) Section 12 (**Registration**)—

Section 12 (1)—

Omit “\$5,769” wherever occurring, insert instead “\$7,693”.

(4) Section 16J—

Omit the section, insert instead:

10 **“Prescribed amount” for purposes of sections 16K and 16L**

16J. (1) In sections 16K and 16L, “financial year” means the financial year commencing on 1 July 1987 or any subsequent financial year commencing on 1 July.

15 (2) For the purposes of the financial year commencing on 1 July 1987, a reference in section 16K or 16L to the “prescribed amount” is, in relation to a designated group employer, a reference to the total of—

20 (a) in relation to the return periods that end on or before 31 December 1987, the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{150000A}{B} - \frac{3}{2} \left\{ (TW + IW) - \frac{150000A}{B} \right\} \right]$$

25 (but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 150,000, 150,000); and

(b) in relation to the return periods that end after 31 December 1987 and on or before 30 June 1988, the amount calculated in accordance with the formula—

30

$$\frac{TW}{TW + IW} \left[\frac{200000A}{B} - \frac{3}{10} \left\{ (TW + IW) - \frac{200000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 200,000, 200,000),

35 where, in each of those formulas—

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 return periods to which the formula applies;

Pay-Roll Tax (Amendment) 1987

SCHEDULE 2—AMENDMENTS RELATING TO LIABILITY TO
TAXATION, REGISTRATION AND RETURNS—*continued*

IW is the total of the interstate wages paid or payable by the members of that group during the return periods to which the formula applies;

5 A is the total number of days in that part or those parts of the return periods to which the formula applies for which the designated group employer was the designated group employer in respect of that group, reduced by the number of days (if any) during that part or those parts in respect of which no wages (disregarding foreign wages) were paid
10 or payable by any member of that group; and

B is the total number of days in the return periods to which the formula applies.

15 (3) For the purposes of the financial year commencing on 1 July 1988 and each subsequent financial year commencing on 1 July, a reference in section 16K or 16L to the “prescribed amount” is, in relation to a designated group employer, a reference to the amount calculated in accordance with the formula—

20
$$\frac{TW}{TW + IW} \left[\frac{400000C}{D} - \frac{4}{10} \left\{ (TW + IW) - \frac{400000C}{D} \right\} \right]$$

where—

25 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 financial year;

IW is the total of the interstate wages paid or payable by the members of that group during the financial year;

30 C is the number of days in that part of the financial year 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; and

D is the number of days in the financial year.

*Pay-Roll Tax (Amendment) 1987***SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX**

(Sec. 3)

Schedule 1 (Supplementary pay-roll tax)—5 (1) Clause 1 (**Interpretation**)—

Clause 1 (1), definition of “financial year”—

Omit the definition, insert instead:

“financial year” means the financial year commencing on 1 July
1987 or any subsequent financial year commencing on 1 July;10 (2) Clause 2 (**Returns**)—

(a) Clause 2 (1)—

Omit “\$83,334”, insert instead “\$116,667”.

(b) Clause 2 (2)—

Omit the subclause, insert instead:

15 (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, are or is—20 (a) \$500,000 or more during the period commencing on 1 July
1987 and ending on 31 December 1987;(b) \$700,000 or more during the period commencing on 1
January 1988 and ending on 30 June 1988; or25 (c) \$1,400,000 or more during the financial year commencing
on 1 July 1988 or any subsequent financial year
commencing on 1 July,the employer or each of the members of the group, as the case
may be, shall—30 (d) in the case of a period referred to in paragraph (a) or (b)—
by 21 July 1988; and(e) in the case of a financial year referred to in paragraph (c)—
within 21 days after the end of the financial year,35 furnish to the Chief Commissioner, in a form and manner
approved by the Chief Commissioner, a supplementary return
relating to the adjustment of pay-roll tax paid or payable in respect
of the relevant financial year under this Schedule by the employer
or member of the group.(3) Clause 3 (**Tax payable by employer who is not a member of a group**)—

(a) Clause 3 (1), definition of “prescribed amount”—

Omit “\$834”, insert instead “\$1,167”.

40 (b) Clause 3 (2)—

Pay-Roll Tax (Amendment) 1987

**SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—*continued***

Omit “\$83,334”, insert instead “\$116,667”.

(c) Clause 3 (3)—

Omit “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.”, insert instead:

reduced by—

(a) in respect of the financial year commencing on 1 July 1987—

(i) if the month ends on or before 31 December 1987—\$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; and

(ii) if the month ends after 31 December 1987 and on or before 30 June 1988—\$1 for each \$50 (disregarding any remainder) by which the amount of the taxable wages (in whole dollars) paid or payable by that employer during that month exceeds \$116,667; or

(b) in respect of the financial year commencing on 1 July 1988 and any subsequent financial year commencing on 1 July—\$1 for each \$50 (disregarding any remainder) by which the amount of the taxable wages (in whole dollars) paid or payable by that employer during that month exceeds \$116,667.

(d) Clause 3 (4)—

Omit “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.”, insert instead:

reduced by—

(a) in respect of the financial year commencing on 1 July 1987—

(i) if the month ends on or before 31 December 1987—\$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; and

Pay-Roll Tax (Amendment) 1987

SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—*continued*

- 5 (ii) if the month ends after 31 December 1987 and on or before 30 June 1988—\$1 for each \$50 (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 \$116,667; or
- 10 (b) in respect of the financial year commencing on 1 July 1988 and any subsequent financial year commencing on 1 July—\$1 for each \$50 (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 \$116,667.

15 (4) Clause 4 (**Interpretation for purposes of this clause and clauses 5 and 6**)—

15 Clause 4 (2), (2A)—

Omit clause 4 (2), insert instead:

(2) For the purposes of the financial year commencing on 1 July 1987, a reference in clause 5 or 6 to the “prescribed amount” is, in relation to an employer, a reference to the total of—

- 20 (a) in relation to the return periods that end on or before 31 December 1987, the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{5000A}{B} - \frac{1}{10} \left\{ (TW + IW) - \frac{500000A}{B} \right\} \right]$$

25 (but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 5,000, 5,000); and

- (b) in relation to the return periods that end after 31 December 1987 and on or before 30 June 1988, the amount calculated in accordance with the formula—

30

$$\frac{TW}{TW + IW} \left[\frac{7000A}{B} - \frac{1}{50} \left\{ (TW + IW) - \frac{700000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 7,000, 7,000),

where, in each of those formulas—

- 35 TW is the total of the taxable wages paid or payable by the employer during the return periods to which the formula applies;

Pay-Roll Tax (Amendment) 1987

SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—*continued*

IW is the total of the interstate wages paid or payable by the employer during the return periods to which the formula applies;

5 A is the total number of days in respect of which wages (disregarding foreign wages) were paid or payable by the employer during the return periods to which the formula applies; and

B is the total number of days in the return periods to which the formula applies.

10 (2A) For the purposes of the financial year commencing on 1 July 1988 and each subsequent financial year commencing on 1 July, a reference in clause 5 or 6 to the “prescribed amount” is, in relation to an employer, a reference to the amount calculated in accordance with the formula—

15
$$\frac{TW}{TW + IW} \left[\frac{14000C}{D} - \frac{1}{50} \left\{ (TW + IW) - \frac{1400000C}{D} \right\} \right]$$

where—

20 TW is the total of the taxable wages paid or payable by the employer during the financial year;

IW is the total of the interstate wages paid or payable by the employer during the financial year;

25 C is the number of days in respect of which wages (disregarding foreign wages) were paid or payable by the employer during the financial year; and

D is the number of days in the financial year.

(5) **Clause 7 (Tax payable by members of groups)—**

(a) Clause 7 (1)—

Omit “\$83,334”, insert instead “\$116,667”.

30 (b) Clause 7 (2), (5)—

Omit “\$834” wherever occurring, insert instead “\$1,167”.

(6) **Clause 8—**

Omit the clause, insert instead:

“Prescribed amount” for purposes of clauses 9 and 10

35 8. (1) For the purposes of the financial year commencing on 1 July 1987, a reference in clause 9 or 10 to the “prescribed amount” is, in relation to a designated group employer, a reference to the total of—

Pay-Roll Tax (Amendment) 1987

SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—*continued*

- (a) in relation to the return periods that end on or before 31 December 1987, the amount calculated in accordance with the formula—

$$5 \quad \frac{TW}{TW + IW} \left[\frac{5000A}{B} - \frac{1}{10} \left\{ (TW + IW) - \frac{500000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 5,000, 5,000); and

- 10 (b) in relation to the return periods that end after 31 December 1987 and on or before 30 June 1988, the amount calculated in accordance with the formula—

$$15 \quad \frac{TW}{TW + IW} \left[\frac{7000A}{B} - \frac{1}{50} \left\{ (TW + IW) - \frac{700000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 7,000, 7,000),

where, in each of those formulas—

20 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 return periods to which the formula applies;

IW is the total of the interstate wages paid or payable by the members of that group during the return periods to which the formula applies;

25 A is the number of days in that part or those parts of the return periods to which the formula applies 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 or those parts in respect of which no wages (disregarding foreign wages) were paid or payable by any member of that group; and

30 B is the total number of days in the return periods to which the formula applies.

Pay-Roll Tax (Amendment) 1987

**SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—continued**

5 (2) For the purposes of the financial year commencing on 1 July 1988 and each subsequent financial year commencing on 1 July, a reference in clause 9 or 10 to the “prescribed amount” is, in relation to a designated group employer, a reference to the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{14000C}{D} - \frac{1}{50} \left\{ (TW + IW) - \frac{1400000C}{D} \right\} \right]$$

where—

10 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 financial year;

15 IW is the total of the interstate wages paid or payable by the members of that group during the financial year;

20 C is the number of days in that part of the financial year 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; and

D is the number of days in the financial year.

SCHEDULE 4—AMENDMENTS RELATING TO FORMS

(Sec. 3)

25 (1) Section 9B (**Deduction from taxable wages after 1 January 1988**)—

Section 9B (5)—

Omit “in the prescribed form containing the prescribed particulars”, insert instead “in a form approved by the Chief Commissioner”.

30 (2) Section 12 (**Registration**)—

Section 12 (1A), (2A)—

Omit “in the prescribed form and manner” wherever occurring, insert instead “in a form and manner approved by the Chief Commissioner”.

35 (3) Section 13 (**Returns**)—

Section 13 (1) (a)—

*Pay-Roll Tax (Amendment) 1987*SCHEDULE 4—AMENDMENTS RELATING TO FORMS—*continued*

Omit “the form and in the manner prescribed”, insert instead “a form and in a manner approved by the Chief Commissioner”.

(4) Section 15 (**Further returns**)—

5 After “in the notice”, insert “and in a form and manner approved by the Chief Commissioner”.

(5) Section 16i (**Designated group employer**)—

Section 16i (1), (2) (b)—

10 Omit “in the prescribed form containing the prescribed particulars” wherever occurring, insert instead “in a form approved by the Chief Commissioner”.

(6) Section 18 (**Assessments**)—

Section 18 (2) (a)—

Omit “or the regulations”.

(7) Schedule 1 (**Supplementary pay-roll tax**)—15 (a) Clause 2 (**Returns**)—

Clause 2 (1)—

Omit “the form and in the manner prescribed”, insert instead “a form and in a manner approved by the Chief Commissioner”.

20 (b) Clause 3 (**Tax payable by employer who is not a member of a group**)—

Clause 3 (5)—

Omit “in the prescribed form containing the prescribed particulars”, insert instead “in a form approved by the Chief Commissioner”.

25 (c) Clause 7 (**Tax payable by members of groups**)—

Clause 7 (2), (3) (b)—

Omit “in the prescribed form containing the prescribed particulars” wherever occurring, insert instead “in a form approved by the Chief Commissioner”.

PAY-ROLL TAX (AMENDMENT) ACT 1987 No. 230

NEW SOUTH WALES



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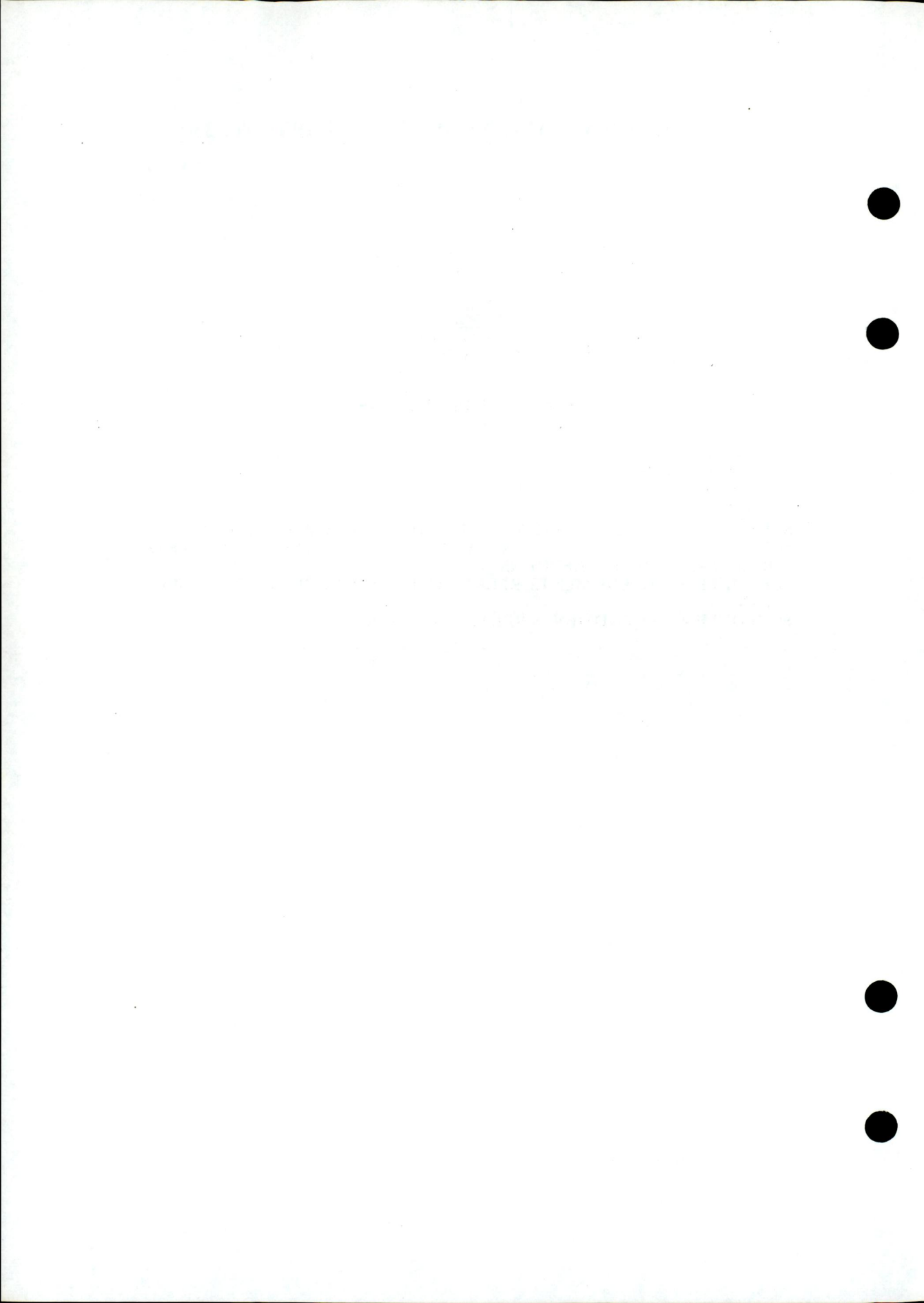
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SCHEDULE 1—AMENDMENTS RELATING TO EMPLOYMENT AGENTS

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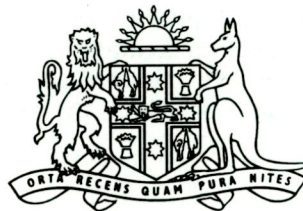
SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY PAY-ROLL
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SCHEDULE 4—AMENDMENTS RELATING TO FORMS



PAY-ROLL TAX (AMENDMENT) ACT 1987 No. 230

NEW SOUTH WALES



Act No. 230, 1987

An Act to amend the Pay-roll Tax Act 1971 with respect to the liability of employers for pay-roll tax; to raise the pay-roll tax threshold; and for other purposes. [Assented to 16 December 1987]

*Pay-roll Tax (Amendment) 1987***The Legislature of New South Wales enacts:****Short title**

1. This Act may be cited as the Pay-roll Tax (Amendment) Act 1987.

Commencement

2. This Act shall commence on 1 January 1988.

Amendment of Act No. 22, 1971

3. The Pay-roll Tax Act 1971 is amended as set out in Schedules 1-4.

Saving

4. Without limiting the application of the Interpretation Act 1987, an amendment effected by section 3 and Schedules 1, 2, 3 or 4 does not, except where otherwise expressly provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages paid or payable before the date on which the amendment takes effect.

SCHEDULE 1—AMENDMENTS RELATING TO EMPLOYMENT AGENTS

(Sec. 3)

(1) Section 3 (Interpretation)—

- (a) Section 3 (1), definition of “employer”—

Omit “and a person who is an employment agent for the purposes of paragraph (f) of the definition of ‘wages’ in this subsection”.

- (b) Section 3 (1), definition of “wages”—

- (i) At the end of paragraph (e), insert “and”.

- (ii) Omit paragraph (f).

- (c) Section 3 (4)—

Omit the subsection.

(2) Section 3A (Application of this Act to certain contracts)—

- (a) Section 3A (2) (a) (i)—

Omit the subparagraph.

- (b) Section 3A (3), (3A)—

Omit the subsections.

*Pay-roll Tax (Amendment) 1987***SCHEDULE 2—AMENDMENTS RELATING TO LIABILITY TO TAXATION, REGISTRATION AND RETURNS**

(Sec. 3)

(1) Section 9B (Deduction from taxable wages after 1 January 1988)—**(a) Section 9B (1), definition of “prescribed amount”—**

Omit the definition, insert instead:

“prescribed amount”, in relation to a return for a return period after the month of December 1987—

(a) of 1 month, means \$33,334; and

(b) of 2 or more months, means the product ascertained by multiplying \$33,334 by the number of months in that return period;

(b) Section 9B (2)—

Omit the subsection.

(c) Section 9B (3), (4)—

Omit “\$3 for each \$2” wherever occurring, insert instead “\$4 for each \$10”.

(2) Section 11A (Interpretation for purposes of sections 11A–11C)—**(a) Section 11A (1A)—**

Omit the subsection, insert instead:

(1A) In sections 11B and 11C, “financial year” means the financial year commencing on 1 July 1987 or any subsequent financial year commencing on 1 July.

(b) Section 11A (2), (2A)—

Omit the subsections, insert instead:

(2) For the purposes of the financial year commencing on 1 July 1987, a reference in section 11B or 11C to the “prescribed amount” is, in relation to an employer, a reference to the total of—

(a) in relation to the return periods that end on or before 31 December 1987, the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{150000A}{B} - \frac{3}{2} \left\{ (TW + IW) - \frac{150000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 150,000, 150,000); and

Pay-roll Tax (Amendment) 1987

**SCHEDULE 2—AMENDMENTS RELATING TO LIABILITY TO
TAXATION, REGISTRATION AND RETURNS—*continued***

- (b) in relation to the return periods that end after 31 December 1987 and on or before 30 June 1988, the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{200000A}{B} - \frac{4}{10} \left\{ (TW + IW) - \frac{200000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 200,000, 200,000),

where, in each of those formulas—

TW is the total of the taxable wages paid or payable by the employer during the return periods to which the formula applies;

IW is the total of the interstate wages paid or payable by the employer during the return periods to which the formula applies;

A is the total number of days in respect of which wages (disregarding foreign wages) were paid or payable by the employer during the return periods to which the formula applies; and

B is the total number of days in the return periods to which the formula applies.

(2A) For the purposes of the financial year commencing on 1 July 1988 and each subsequent financial year commencing on 1 July, a reference in section 11B or 11C to the “prescribed amount” is, in relation to an employer, a reference to the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{400000C}{D} - \frac{4}{10} \left\{ (TW + IW) - \frac{400000C}{D} \right\} \right]$$

where—

TW is the total of the taxable wages paid or payable by the employer during the financial year;

IW is the total of the interstate wages paid or payable by the employer during the financial year;

Pay-roll Tax (Amendment) 1987

SCHEDULE 2—AMENDMENTS RELATING TO LIABILITY TO TAXATION, REGISTRATION AND RETURNS—*continued*

C is the number of days in the financial year in respect of which wages (disregarding foreign wages) were paid or payable by the employer; and

D is the number of days in the financial year.

(3) Section 12 (**Registration**)—

Section 12 (1)—

Omit “\$5,769” wherever occurring, insert instead “\$7,693”.

(4) Section 16J—

Omit the section, insert instead:

“Prescribed amount” for purposes of sections 16K and 16L

16J. (1) In sections 16K and 16L, “financial year” means the financial year commencing on 1 July 1987 or any subsequent financial year commencing on 1 July.

(2) For the purposes of the financial year commencing on 1 July 1987, a reference in section 16K or 16L to the “prescribed amount” is, in relation to a designated group employer, a reference to the total of—

- (a) in relation to the return periods that end on or before 31 December 1987, the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{150000A}{B} - \frac{3}{2} \left\{ (TW + IW) - \frac{150000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 150,000, 150,000); and

- (b) in relation to the return periods that end after 31 December 1987 and on or before 30 June 1988, the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{200000A}{B} - \frac{3}{10} \left\{ (TW + IW) - \frac{200000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 200,000, 200,000),

where, in each of those formulas—

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 return periods to which the formula applies;

Pay-roll Tax (Amendment) 1987

SCHEDULE 2—AMENDMENTS RELATING TO LIABILITY TO TAXATION, REGISTRATION AND RETURNS—*continued*

IW is the total of the interstate wages paid or payable by the members of that group during the return periods to which the formula applies;

A is the total number of days in that part or those parts of the return periods to which the formula applies for which the designated group employer was the designated group employer in respect of that group, reduced by the number of days (if any) during that part or those parts in respect of which no wages (disregarding foreign wages) were paid or payable by any member of that group; and

B is the total number of days in the return periods to which the formula applies.

(3) For the purposes of the financial year commencing on 1 July 1988 and each subsequent financial year commencing on 1 July, a reference in section 16K or 16L to the “prescribed amount” is, in relation to a designated group employer, a reference to the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{400000C}{D} - \frac{4}{10} \left\{ (TW + IW) - \frac{400000C}{D} \right\} \right]$$

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 financial year;

IW is the total of the interstate wages paid or payable by the members of that group during the financial year;

C is the number of days in that part of the financial year 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; and

D is the number of days in the financial year.

*Pay-roll Tax (Amendment) 1987***SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX**

(Sec. 3)

Schedule 1 (Supplementary pay-roll tax)—**(1) Clause 1 (Interpretation)—**

Clause 1 (1), definition of “financial year”—

Omit the definition, insert instead:

“financial year” means the financial year commencing on 1 July 1987 or any subsequent financial year commencing on 1 July;

(2) Clause 2 (Returns)—**(a) Clause 2 (1)—**

Omit “\$83,334”, insert instead “\$116,667”.

(b) Clause 2 (2)—

Omit the subclause, insert instead:

(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, are or is—

(a) \$500,000 or more during the period commencing on 1 July 1987 and ending on 31 December 1987;

(b) \$700,000 or more during the period commencing on 1 January 1988 and ending on 30 June 1988; or

(c) \$1,400,000 or more during the financial year commencing on 1 July 1988 or any subsequent financial year commencing on 1 July,

the employer or each of the members of the group, as the case may be, shall—

(d) in the case of a period referred to in paragraph (a) or (b)—
by 21 July 1988; and

(e) in the case of a financial year referred to in paragraph (c)—
within 21 days after the end of the financial year,

furnish to the Chief Commissioner, in a form and manner approved by the Chief Commissioner, a supplementary return relating to the adjustment of pay-roll tax paid or payable in respect of the relevant financial year under this Schedule by the employer or member of the group.

(3) Clause 3 (Tax payable by employer who is not a member of a group)—**(a) Clause 3 (1), definition of “prescribed amount”—**

Omit “\$834”, insert instead “\$1,167”.

(b) Clause 3 (2)—

*Pay-roll Tax (Amendment) 1987***SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—*continued***

Omit “\$83,334”, insert instead “\$116,667”.

(c) Clause 3 (3)—

Omit “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.”, insert instead:

reduced by—

(a) in respect of the financial year commencing on 1 July 1987—

(i) if the month ends on or before 31 December 1987—\$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; and

(ii) if the month ends after 31 December 1987 and on or before 30 June 1988—\$1 for each \$50 (disregarding any remainder) by which the amount of the taxable wages (in whole dollars) paid or payable by that employer during that month exceeds \$116,667; or

(b) in respect of the financial year commencing on 1 July 1988 and any subsequent financial year commencing on 1 July—\$1 for each \$50 (disregarding any remainder) by which the amount of the taxable wages (in whole dollars) paid or payable by that employer during that month exceeds \$116,667.

(d) Clause 3 (4)—

Omit “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.”, insert instead:

reduced by—

(a) in respect of the financial year commencing on 1 July 1987—

(i) if the month ends on or before 31 December 1987—\$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; and

Pay-roll Tax (Amendment) 1987

SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—*continued*

- (ii) if the month ends after 31 December 1987 and on or before 30 June 1988—\$1 for each \$50 (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 \$116,667; or
- (b) in respect of the financial year commencing on 1 July 1988 and any subsequent financial year commencing on 1 July—\$1 for each \$50 (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 \$116,667.
- (4) Clause 4 (**Interpretation for purposes of this clause and clauses 5 and 6**)—

Clause 4 (2), (2A)—

Omit clause 4 (2), insert instead:

(2) For the purposes of the financial year commencing on 1 July 1987, a reference in clause 5 or 6 to the “prescribed amount” is, in relation to an employer, a reference to the total of—

- (a) in relation to the return periods that end on or before 31 December 1987, the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{5000A}{B} - \frac{1}{10} \left\{ (TW + IW) - \frac{500000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 5,000, 5,000); and

- (b) in relation to the return periods that end after 31 December 1987 and on or before 30 June 1988, the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{7000A}{B} - \frac{1}{50} \left\{ (TW + IW) - \frac{700000A}{B} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 7,000, 7,000),

where, in each of those formulas—

TW is the total of the taxable wages paid or payable by the employer during the return periods to which the formula applies;

Pay-roll Tax (Amendment) 1987

**SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—continued**

IW is the total of the interstate wages paid or payable by the employer during the return periods to which the formula applies;

A is the total number of days in respect of which wages (disregarding foreign wages) were paid or payable by the employer during the return periods to which the formula applies; and

B is the total number of days in the return periods to which the formula applies.

(2A) For the purposes of the financial year commencing on 1 July 1988 and each subsequent financial year commencing on 1 July, a reference in clause 5 or 6 to the “prescribed amount” is, in relation to an employer, a reference to the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{14000C}{D} - \frac{1}{50} \left\{ (TW + IW) - \frac{1400000C}{D} \right\} \right]$$

where—

TW is the total of the taxable wages paid or payable by the employer during the financial year;

IW is the total of the interstate wages paid or payable by the employer during the financial year;

C is the number of days in respect of which wages (disregarding foreign wages) were paid or payable by the employer during the financial year; and

D is the number of days in the financial year.

(5) Clause 7 (**Tax payable by members of groups**)—

(a) Clause 7 (1)—

Omit “\$83,334”, insert instead “\$116,667”.

(b) Clause 7 (2), (5)—

Omit “\$834” wherever occurring, insert instead “\$1,167”.

(6) Clause 8—

Omit the clause, insert instead:

“Prescribed amount” for purposes of clauses 9 and 10

8. (1) For the purposes of the financial year commencing on 1 July 1987, a reference in clause 9 or 10 to the “prescribed amount” is, in relation to a designated group employer, a reference to the total of—

Pay-roll Tax (Amendment) 1987

**SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—continued**

- (a) in relation to the return periods that end on or before 31 December 1987, the amount calculated in accordance with the formula—

$$\frac{\text{TW}}{\text{TW} + \text{IW}} \left[\frac{5000\text{A}}{\text{B}} - \frac{1}{10} \left\{ (\text{TW} + \text{IW}) - \frac{500000\text{A}}{\text{B}} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 5,000, 5,000); and

- (b) in relation to the return periods that end after 31 December 1987 and on or before 30 June 1988, the amount calculated in accordance with the formula—

$$\frac{\text{TW}}{\text{TW} + \text{IW}} \left[\frac{7000\text{A}}{\text{B}} - \frac{1}{50} \left\{ (\text{TW} + \text{IW}) - \frac{700000\text{A}}{\text{B}} \right\} \right]$$

(but if the amount so calculated is less than nil, nil and if the amount so calculated is greater than 7,000, 7,000),

where, in each of those formulas—

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 return periods to which the formula applies;

IW is the total of the interstate wages paid or payable by the members of that group during the return periods to which the formula applies;

A is the number of days in that part or those parts of the return periods to which the formula applies 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 or those parts in respect of which no wages (disregarding foreign wages) were paid or payable by any member of that group; and

B is the total number of days in the return periods to which the formula applies.

*Pay-roll Tax (Amendment) 1987***SCHEDULE 3—AMENDMENTS RELATING TO SUPPLEMENTARY
PAY-ROLL TAX—*continued***

(2) For the purposes of the financial year commencing on 1 July 1988 and each subsequent financial year commencing on 1 July, a reference in clause 9 or 10 to the “prescribed amount” is, in relation to a designated group employer, a reference to the amount calculated in accordance with the formula—

$$\frac{TW}{TW + IW} \left[\frac{14000C}{D} - \frac{1}{50} \left\{ (TW + IW) - \frac{1400000C}{D} \right\} \right]$$

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 financial year;

IW is the total of the interstate wages paid or payable by the members of that group during the financial year;

C is the number of days in that part of the financial year 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; and

D is the number of days in the financial year.

SCHEDULE 4—AMENDMENTS RELATING TO FORMS

(Sec. 3)

(1) Section 9B (Deduction from taxable wages after 1 January 1988)—

Section 9B (5)—

Omit “in the prescribed form containing the prescribed particulars”, insert instead “in a form approved by the Chief Commissioner”.

(2) Section 12 (Registration)—

Section 12 (1A), (2A)—

*Pay-roll Tax (Amendment) 1987*SCHEDULE 4—AMENDMENTS RELATING TO FORMS—*continued*

Omit “in the prescribed form and manner” wherever occurring, insert instead “in a form and manner approved by the Chief Commissioner”.

(3) Section 13 (**Returns**)—

Section 13 (1) (a)—

Omit “the form and in the manner prescribed”, insert instead “a form and in a manner approved by the Chief Commissioner”.

(4) Section 15 (**Further returns**)—

After “in the notice”, insert “and in a form and manner approved by the Chief Commissioner”.

(5) Section 16I (**Designated group employer**)—

Section 16I (1), (2) (b)—

Omit “in the prescribed form containing the prescribed particulars” wherever occurring, insert instead “in a form approved by the Chief Commissioner”.

(6) Section 18 (**Assessments**)—

Section 18 (2) (a)—

Omit “or the regulations”.

(7) Schedule 1 (**Supplementary pay-roll tax**)—(a) Clause 2 (**Returns**)—

Clause 2 (1)—

Omit “the form and in the manner prescribed”, insert instead “a form and in a manner approved by the Chief Commissioner”.

(b) Clause 3 (**Tax payable by employer who is not a member of a group**)—

Clause 3 (5)—

Omit “in the prescribed form containing the prescribed particulars”, insert instead “in a form approved by the Chief Commissioner”.

Pay-roll Tax (Amendment) 1987

SCHEDULE 4—AMENDMENTS RELATING TO FORMS—*continued***(c) Clause 7 (Tax payable by members of groups)—****Clause 7 (2), (3) (b)—**

Omit “in the prescribed form containing the prescribed particulars” wherever occurring, insert instead “in a form approved by the Chief Commissioner”.