

FIRST PRINT

**COUNTRY INDUSTRIES (PAY-ROLL TAX REBATES)  
AMENDMENT BILL 1990**

NEW SOUTH WALES



**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 phase out the payment of pay-roll tax rebates to country industries and so as to provide for the expiry of that Act following the phasing out of those payments.

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**Clause 1** specifies the short title of the proposed Act.

**Clause 2** provides that the proposed Act is to be taken to have commenced on 1 January 1990. This reflects an amendment to be made to section 5 of the Principal Act that makes 31 December 1989 the cut-off date for the making of applications for registration as an eligible employer under that Act. This is in accordance with a statement made by the Premier on 30 June 1989 to the effect that the scheme comprised in the Principal Act would be closed to new entrants from the 1989/90 financial year onwards.

**Clause 3** is a formal provision that gives effect to the Schedule of amendments.

**SCHEDULE 1 - AMENDMENTS**

**Schedule 1 (1) and (3)** amend section 4 (Interpretation) and sections 6, 7 and 16 so as to replace references to the previous office of "Director, Department of Industrial Development and Decentralisation" with references to the office of "Managing Director of Business and Consumer Affairs".

**Schedule 1 (2)** amends section 5 (Registration of eligible employers) so as to make 31 December 1989 the cut-off date for applications under that section for registration as an eligible employer.

*Country Industries (Pay-roll Tax Rebates) Amendment 1990*

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**Schedule 1 (4)** amends section 6 (Application for, and payment of, rebates) so as to make 31 December 1993 the cut-off date for applications under that section for the payment of rebates of pay-roll tax. The amendment also provides that no rebate of pay-roll tax will be payable under the Principal Act in respect of the financial year commencing 1 July 1993 or any succeeding financial year.

**Schedule 1 (5)** inserts a new section 10A (Phasing out of rebate scheme) that has the effect of terminating the entitlement of an eligible employer to a rebate of pay-roll tax under the Principal Act in such a manner that those eligible employers who have been registered as such for 5 or more years lose their entitlements immediately, while those who have been registered for less than 5 years are not to lose their entitlements until after they have been registered for 5 years. For the purposes of the proposed section, successive eligible employers in respect of the same establishment are to be regarded as a single employer, unless the Minister otherwise determines. Any such determination is to be conclusive of the matter or matters determined.

**Schedule 1 (6)** inserts a new section 18 (Expiry of Act) that provides for the expiry of the Principal Act on 1 January 1994. The proposed section also contains a savings provision in respect of applications for rebates of pay-roll tax that have not been finally dealt with by that date.

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**TABLE OF PROVISIONS**

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SCHEDULE 1 - AMENDMENTS

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**COUNTRY INDUSTRIES (PAY-ROLL TAX REBATES)  
AMENDMENT BILL 1990**

NEW SOUTH WALES



No. , 1990

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**A BILL FOR**

**An Act to amend the Country Industries (Pay-roll Tax Rebates) Act 1977 so as to phase out the payment of pay-roll tax rebates to country industries and so as to provide for the expiry of that Act following the phasing out of those payments.**

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*Country Industries (Pay-roll Tax Rebates) Amendment 1990*

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**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Country Industries (Pay-roll Tax Rebates) Amendment Act 1990.

**Commencement**

2. This Act is to be taken to have commenced on 1 January 1990.

**Amendment of Country Industries (Pay-roll Tax Rebates) Act 1977  
No. 79**

3. The Country Industries (Pay-roll Tax Rebates) Act 1977 is amended as set out in Schedule 1.

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**SCHEDULE 1 - AMENDMENTS**

(Sec. 3)

- (1) Section 4 (**Interpretation**):
  - (a) Omit the definition of "Director", insert instead, in alphabetical order, the following definition:

**"Managing Director"** means the Managing Director of Business and Consumer Affairs;
  - (b) From the definition of "pay-roll tax paid" omit "Director", insert instead "Managing Director".
- (2) Section 5 (**Registration of eligible employers**):

After section 5 (3), insert:

  - (4) An application made under subsection (1) after 31 December 1989 is of no effect.
- (3) Sections 6, 7 and 16:

Omit "Director" wherever occurring, insert instead "Managing Director".

SCHEDULE 1 - AMENDMENTS - *continued*

(4) Section 6 (**Application for, and payment of, rebates**):

After section 6 (7), insert:

(8) An application made under subsection (1) after 31 December 1993 is of no effect.

(9) No rebate of pay-roll tax is payable under this Act in respect of the financial year commencing 1 July 1993 or any succeeding financial year.

(5) Section 10A:

After section 10, insert:

**Phasing out of rebate scheme**

10A. (1) No rebate is payable under this Act in respect of the financial year commencing 1 July 1989 or any succeeding financial year in relation to an application made under section 6 in respect of an establishment by an eligible employer who has been registered in respect of that establishment for the financial years commencing 1 July 1984, 1 July 1985, 1 July 1986, 1 July 1987 and 1 July 1988.

(2) No rebate is payable under this Act in respect of the financial year commencing 1 July 1990 or any succeeding financial year in relation to an application made under section 6 in respect of an establishment by an eligible employer who has been registered in respect of that establishment for the financial years commencing 1 July 1985, 1 July 1986, 1 July 1987 and 1 July 1988.

(3) No rebate is payable under this Act in respect of the financial year commencing 1 July 1991 or any succeeding financial year in relation to an application made under section 6 in respect of an establishment by an eligible employer who has been registered in respect of that establishment for the financial years commencing 1 July 1986, 1 July 1987 and 1 July 1988.

(4) No rebate is payable under this Act in respect of the financial year commencing 1 July 1992 or any succeeding financial year in relation to an application made under section 6 in respect of an establishment by an eligible employer who has been registered in respect of that

SCHEDULE 1 - AMENDMENTS - *continued*

establishment for the financial years commencing 1 July 1987 and 1 July 1988.

(5) No rebate is payable under this Act in respect of the financial year commencing 1 July 1993 or any succeeding financial year in relation to an application made under section 6 in respect of an establishment by an eligible employer who has been registered in respect of that establishment for the financial year commencing 1 July 1988.

(6) For the purpose of calculating the period for which an eligible employer has been registered in respect of an establishment, any period for which a predecessor of that eligible employer has been registered as an eligible employer in respect of the same establishment is, unless the Minister otherwise determines, to be taken to form part of the firstmentioned period.

(7) A determination of the Minister under subsection (6) is conclusive as to the matter or matters the subject of the determination.

(6) Section 18:

After section 17, insert:

**Expiry of Act**

18. (1) This Act expires on 1 January 1994.

(2) The expiry of this Act does not affect an application made under section 6 before 1 January 1994 and this Act continues to apply to such an application, and to the payment of a rebate of pay-roll tax in respect of such an application, as if subsection (1) had not been enacted.

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