

Introduced by Mr A H C Windsor, MP

First print



New South Wales

## Pay-roll Tax (Country Industries Exemption) Amendment Bill 1996

### Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

#### Overview of Bill

The object of this Bill is to amend the *Pay-roll Tax Act 1971* to grant exemption from pay-roll tax to industries that are carried on in country areas of the State and engaged in value adding to products of agriculture and grazing.

The areas in which the exemption will apply include the Cities of Cessnock and Maitland, but exclude certain areas such as Newcastle, Wollongong and the Blue Mountains and other areas that are close to Sydney. The excluded areas are set out in detail in the definition of *the country* in the section proposed to be inserted in the Principal Act by the Bill.

The exemption applies to wages paid or payable on and from the start of the financial year that coincides with or next follows the commencement of the proposed Act.

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### Outline of provisions

**Clause 1** sets out the name (also called the short title) of the proposed Act.

**Clause 2** provides that the proposed Act commences on the date of assent.

**Clause 3** amends the *Pay-roll Tax Act 1971* as described above.

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# Pay-roll Tax (Country Industries Exemption) Amendment Bill 1996

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New South Wales

## **Pay-roll Tax (Country Industries Exemption) Amendment Bill 1996**

No . . . , 1996

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### **A Bill for**

An Act to amend the *Pay-roll Tax Act 1971* to make provision for the exemption of certain industries in country areas from pay-roll tax; and for other purposes.

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

**1 Name of Act**

This Act is the *Pay-roll Tax (Country Industries Exemption) Amendment Act 1996*.

**2 Commencement**

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This Act commences on the date of assent.

**3 Amendment of Pay-roll Tax Act 1971 No 22**

The *Pay-roll Tax Act 1971* is amended as set out in Schedule 1.

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## Schedule 1 Amendment

(Section 3)

### Section 10A

Insert after section 10:

<b>10A Exemption from pay-roll tax for value adding country industries</b>	5
(1) The wages liable to pay-roll tax under this Act do not include wages paid or payable on or after the commencement of this section to an employee in respect of employment of the employee in a value adding country industry.	10
(2) An employee is considered to be employed in a value adding country industry only if:	
(a) the employee is employed in an industry that is primarily concerned with value adding to a product of agriculture or grazing, and	15
(b) that industry is conducted at an establishment in the country, and	
(c) the employee is either employed at that establishment (and does not have a base for employment purposes away from that establishment) or the employee's base for employment purposes is that establishment.	20
(3) The following is a list (but not an exhaustive list) of industries that are considered to be industries primarily concerned with value adding to a product of agriculture or grazing:	25
Wool and textile manufacturing industries	
Cotton gins and cotton manufacturing industries	
Malting and brewing industries	30
Flour mills	
Abattoirs	
Dairy processing industries	
Fruit and vegetable processing industries	
Oilseed processing industries.	35

(4) For the purposes of this section:

*the country* comprises those areas of the State not within any of the following areas:

- (a) the County of Cumberland,
- (b) the Cities of Blue Mountains, Gosford, 5  
Hawkesbury, Lake Macquarie, Liverpool,  
Newcastle, Penrith and Wollongong,
- (c) the local government areas of Camden, Kiama,  
Port Stephens, Shellharbour, Wingecarribee, 10  
Wollondilly and Wyong.

- (5) This section commences on 1 July next following the date of assent to the *Pay-roll Tax (Country Industries Exemption) Amendment Act 1996* unless that date of assent is 1 July, in which case this section commences on that date of assent. 15