

**PAY-ROLL TAX (FURTHER AMENDMENT)
ACT, 1977**

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 134, 1977.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax, rebates of pay-roll tax and exemptions from pay-roll tax. [Assented to, 14th December, 1977.]

BE

Pay-roll Tax (Further 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 "Pay-roll Tax (Further Amendment) Act, 1977".

Commence-ment. **2.** (1) Except as provided in subsections (2) and (3), this Act shall commence on the date of assent to this Act.

(2) Section 4 shall, in its application to a provision of Schedule 1, 2 or 3, commence on the day on which that provision commences.

(3) Section 5 and Schedules 1 and 3 shall commence on 1st January, 1978.

Schedules. **3.** This Act contains the following Schedules :—

SCHEDULE 1.—AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO DEDUCTIONS FROM TAXABLE WAGES.

SCHEDULE 2.—AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO REBATES OF PAY-ROLL TAX.

SCHEDULE 3.—AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING TO EXEMPTIONS FROM PAY-ROLL TAX.

Pay-roll Tax (Further Amendment).

4. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedules 1, 2 and 3. Amendment
of Act No.
22, 1971.

5. Without limiting the application of the Interpretation Act, 1897, the amendments and repeal 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, 1977. Saving.

SCHEDULE 1.

Sec. 4.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES.

(1) Section 9A—

Omit the section.

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

Omit the definition, insert instead :—

“prescribed amount”, in relation to a return for a
return period—

(a) before the month of January, 1978—

(i) of 1 month, means \$4,000;
and

(ii) of 2 or more months, means
the product ascertained by
multiplying \$4,000 by the
number of months in that
return period; and

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(b) after the month of December, 1977—

(i) of 1 month, means \$5,000;
and

(ii) of 2 or more months, means
the product ascertained by
multiplying \$5,000 by the
number of months in that
return period;

(3) (a) Section 11A (1A), (2)—

Omit “1976” wherever occurring, insert instead
“1977”.

(b) Section 11A (2)—

Omit “20800A” wherever occurring, insert
instead “24000A”.

(c) Section 11A (2)—

Omit “24000B” wherever occurring, insert
instead “30000B”.

(d) Section 11A (2), (2A)—

Omit “1977” wherever occurring, insert instead
“1978”.

(e) Section 11A (2A)—

Omit “48000c” wherever occurring, insert
instead “60000c”.

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(4) Section 12 (1), (2A)—

Omit “\$900” wherever occurring, insert instead
“\$1,150”.

(5) Section 16I (1) (a), (b)—

Omit the paragraphs, insert instead :—

- (a) where the return period commences not earlier than 1st January, 1977, and ends not later than 31st December, 1977, the prescribed amount as defined in paragraph (a) of the definition of “prescribed amount” in section 9B (1); or
- (b) where the return period commences on or after 1st January, 1978, the prescribed amount as defined in paragraph (b) of the definition of “prescribed amount” in section 9B (1).

(6) (a) Section 16J (1), (2)—

Omit “1976” wherever occurring, insert instead
“1977”.

(b) Section 16J (2)—

Omit “20800A” wherever occurring, insert
instead “24000A”.

(c) Section 16J (2)—

Omit “24000B” wherever occurring, insert
instead “30000B”.

Pay-roll Tax (Further Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO DEDUCTIONS FROM TAXABLE WAGES—*continued.*

(d) Section 16J (2), (3)—

Omit “1977” wherever occurring, insert instead
“1978”.

(e) Section 16J (3)—

Omit “48000c” wherever occurring, insert
instead “60000c”.

Sec. 4.

SCHEDULE 2.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO REBATES OF PAY-ROLL TAX.

(1) Section 5 (2)—

After “1977,” insert “to the Treasury for the purposes
of any pay-roll tax rebate scheme administered by it”.

(2) Section 11B (2) (a)—

Omit “any amount refunded to him under section 19”,
insert instead “the sum of any amount which was,
under section 19, refunded (before the time of the
refund or rebate under this section) to him in respect
of that financial year and, where the rebates paid to
him in respect of a financial year under a pay-roll tax

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 2—*continued.*

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

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”.

(3) (a) Section 16K (4)—

After “reduced by”, insert “the sum of”.

(b) Section 16K (4)—

After “that member”, insert “and, where the rebates paid to any member of that group in respect of a financial year 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”.

(4) Section 19—

After “to be overpaid”, insert “, reduced by, where the rebates paid to that person in respect of any financial year under a pay-roll tax rebate scheme administered by the Treasury are in excess of the annual rebate payable to him for that financial year under that scheme, any amount which the Treasurer has directed should be deducted by reason of that excess payment”.

Pay-roll Tax (Further Amendment).

Sec. 4.

SCHEDULE 3.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971, RELATING
TO EXEMPTIONS FROM PAY-ROLL TAX.

(1) Section 10—

Omit “The wages”, insert instead “(1) Subject to subsection (2), the wages”.

(2) Section 10 (h)—

Omit “or”.

(3) Section 10 (i)—

Omit “such a member.”, insert instead “such a member;”.

(4) Section 10 (j), (k), (l), (2), (3)—

At the end of section 10, insert :—

(j) by a charity within the meaning of the Charitable Collections Act, 1934, which is registered or which is exempted from registration under that Act (other than a school or college or a statutory body);

(k) by a society or an institution (other than a school or college or a statutory body) which—

(i) is, in the opinion of the Commissioner, a charitable society or institution; and

(ii) is for the time being approved by the Commissioner for the purposes of this paragraph; or

SCHEDULE

Pay-roll Tax (Further Amendment).

SCHEDULE 3—*continued.*

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

(1) by a statutory body which—

(i) is, in the opinion of the Minister, a charitable statutory body; and

(ii) is for the time being approved by the Minister for the purposes of this paragraph.

(2) Paragraphs (j), (k) and (l) of subsection (1) only operate so as to exclude from wages liable to pay-roll tax under this Act wages which are paid or payable to employees in respect of time when they are engaged in charitable work within the charity, society, institution or statutory body.

(3) In this section, “statutory body” does not include a company incorporated pursuant to the Companies Act, 1961, or pursuant to any corresponding previous enactment.
