

PAY-ROLL TAX (AMENDMENT) ACT, 1978, No. 111

New South Wales



ANNO VICESIMO SEPTIMO

ELIZABETHÆ II REGINÆ

Act No. 111, 1978.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax. [Assented to, 20th December, 1978.]

Pay-roll Tax (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 (Amendment) Act, 1978".

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

(2) Sections 3 and 4 and Schedule 1 shall commence on 1st January, 1979.

**Amendment
of Act No.
22, 1971.** **3.** The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedule 1.

Saving. **4.** Without limiting the application of the Interpretation Act, 1897, the amendments effected by section 3 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, 1978.

Pay-roll Tax (Amendment).

SCHEDULE 1.

Sec. 3.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971.

- (1) Section 9B (1), definition of "prescribed amount"—
- (a) From paragraph (a), omit "1978", insert instead "1979".
 - (b) From paragraph (a), omit "\$4,000" wherever occurring, insert instead "\$5,000".
 - (c) From paragraph (b), omit "1977", insert instead "1978".
 - (d) From paragraph (b), omit "\$5,000" wherever occurring, insert instead "\$5,500".
- (2) (a) Section 11A (1A), (2)—
- Omit "1977" wherever occurring, insert instead "1978".
- (b) Section 11A (2)—
- Omit "24000A" wherever occurring, insert instead "30000A".
- (c) Section 11A (2)—
- Omit "30000B" wherever occurring, insert instead "33000B".
- (d) Section 11A (2), (2A)—
- Omit "1978" wherever occurring, insert instead "1979".
- (e) Section 11A (2A)—
- Omit "60000c" wherever occurring, insert instead "66000c".

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971—*continued.*

(3) Section 12 (1), (2A)—

Omit "\$1,150" wherever occurring, insert instead "\$1,250".

(4) (a) Section 13 (1)—

Omit the subsection, insert instead :—

(1) Every employer who is registered or required to apply for registration in accordance with the provisions of section 12 shall—

- (a) except as provided by paragraph (b), within 7 days after the close of each month, furnish to the Commissioner, in accordance with the form and in the manner prescribed, a return relating to that month; and
- (b) within 21 days after the close of the month of June in each year, furnish to the Commissioner, in accordance with the form and in the manner prescribed, a return relating to that month and to the adjustment of pay-roll tax paid or payable by the employer during the financial year ending on the close of that month,

and shall specify in that return any taxable wages that were paid or payable by him during that month.

(b) Section 13 (2) (a)—

Omit "subsection (1)", insert instead "subsection (1) (a) or (b), as the case may require".

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(c) Section 13 (2) (a)—

Omit “that subsection”, insert instead “subsection (1) (a) or (b)”.

(5) (a) Section 16i (1) (a)—

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

(b) Section 16i (1) (b)—

Omit “1978”, insert instead “1979”.

(6) (a) Section 16J (1), (2)—

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

(b) Section 16J (2)—

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

(c) Section 16J (2)—

Omit “30000B” wherever occurring, insert instead “33000B”.

(d) Section 16J (2), (3)—

Omit “1978” wherever occurring, insert instead “1979”.

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971—*continued.*

(e) Section 16J (3)—

Omit "60000c" wherever occurring, insert instead "66000c".
