PAY-ROLL TAX (AMENDMENT) ACT, 1983, No. 147

New South Wales

ANNO TRICESIMO SECUNDO

ELIZABETHÆ II REGINÆ

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Act No. 147, 1983.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax. [Assented to, 22nd December, 1983.]

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, 1983".

Commencement.

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence on 1st January, 1984.

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, 1983.

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 "September, 1981", insert instead "January, 1984".

  (b) From paragraph (a), omit "$6,700" wherever occurring, insert instead "$10,000".

  (c) From paragraph (b), omit "August, 1981", insert instead "December, 1983".

  (d) From paragraph (b), omit "$10,000" wherever occurring, insert instead "$10,833".

(2) (a) Section 11A (1A), (2)—

      Omit "1st July, 1981" wherever occurring, insert instead "1st July, 1983".

  (b) Section 11A (2)—

      Omit "13400A" wherever occurring, insert instead "60000A".

  (c) Section 11A (2)—

      Omit "100000B" wherever occurring, insert instead "65000B".

  (d) Section 11A (2)—

      Omit "62" wherever occurring, insert instead "184".

  (e) Section 11A (2)—

      Omit "303" wherever occurring, insert instead "182".

  (f) Section 11A (2)—

      Omit "31st August, 1981", insert instead "31st December, 1983".

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(g) Section 11A (2)—

Omit "1st September, 1981", insert instead "1st January, 1984".

(h) Section 11A (2), (2A)—

Omit "1982" wherever occurring, insert instead "1984".

(i) Section 11A (2A)—

Omit "120000C" wherever occurring, insert instead "130000C".

(3) Section 12 (1), (2A)—

Omit "$2,300" wherever occurring, insert instead "$2,500".

(4) (a) Section 16I (1) (a)—

Omit "1st January, 1981", insert instead "1st September, 1981".

(b) Section 16I (1) (a)—

Omit "31st August, 1981", insert instead "31st December, 1983".

(c) Section 16I (1) (b)—

Omit "1st September, 1981", insert instead "1st January, 1984".

(5) (a) Section 16J (1), (2)—

Omit "1st July, 1981" wherever occurring, insert instead "1st July, 1983".

(b) Section 16J (2)—

Omit "13400A" wherever occurring, insert instead "60000A".

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(c) Section 16J (2)—

Omit "100000B" wherever occurring, insert instead "65000B".

(d) Section 16J (2)—

Omit "62" wherever occurring, insert instead "184".

(e) Section 16J (2)—

Omit "303" wherever occurring, insert instead "182".

(f) Section 16J (2)—

Omit "31st August, 1981", insert instead "31st December, 1983".

(g) Section 16J (2)—

Omit "1st September, 1981", insert instead "1st January, 1984".

(h) Section 16J (2), (3)—

Omit "1982" wherever occurring, insert instead "1984".

(i) Section 16J (3)—

Omit "120000c" wherever occurring, insert instead "130000c".