



New South Wales

# Pay-roll Tax Amendment (Further Rate Reduction) Act 1999 No 36

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New South Wales

## **Pay-roll Tax Amendment (Further Rate Reduction) Act 1999 No 36**

Act No 36, 1999

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An Act to amend the *Pay-roll Tax Act 1971* to reduce the rate of pay-roll tax.  
[Assented to 7 July 1999]

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

**1 Name of Act**

This Act is the *Pay-roll Tax Amendment (Further Rate Reduction) Act 1999*.

**2 Commencement**

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.

## **Schedule 1 Amendment**

(Section 3)

### **Schedule 2 Calculation of pay-roll tax liability from 1 July 1996**

Omit clause 13 (1) (b). Insert instead:

- (b) for a financial year:
  - (i) commencing on 1 July 1999 or 1 July 2000—6.4, or
  - (ii) commencing on 1 July 2001—6.2, or
  - (iii) commencing on 1 July 2002 or 1 July in any subsequent year—6.0.

[Minister's second reading speech made in—  
Legislative Assembly on 22 June 1999  
Legislative Council on 30 June 1999]