



New South Wales

# State Revenue Legislation Amendment Act 2018 No 39

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

**1 Name of Act**

This Act is the *State Revenue Legislation Amendment Act 2018*.

**2 Commencement**

- (1) This Act commences on the date of assent to this Act, except as provided by subsection (2).
- (2) Schedule 2 commences or is taken to have commenced on 1 July 2018.

## **Schedule 1      Amendment of Emergency Services Levy Act 2017 No 32**

### **[1]    Section 37 Information to policy holders**

Insert after section 37 (2):

- (3) This section does not require an invoice or other statement to indicate how much of the premium payable is estimated to be attributable to the contribution payable under this Act if no part of the premium payable is estimated to be attributable to the contribution payable under this Act.

### **[2]    Schedule 2 Savings, transitional and other provisions**

Insert at the end of the Schedule, with appropriate Part and clause numbering:

## **Part            Provision consequent on enactment of State Revenue Legislation Amendment Act 2018**

### **Application of amendment**

The amendment made to this Act by the *State Revenue Legislation Amendment Act 2018* has effect as if it had commenced on the commencement of this Act (1 July 2017).

## **Schedule 2      Amendment of Payroll Tax Act 2007 No 21**

### **Schedule 1 Calculation of payroll tax liability for financial year commencing 1 July 2007 and subsequent financial years**

Omit paragraph (c) of the definition of *TA* or *threshold amount* in clause 1. Insert instead:

- (c) for the financial year commencing on 1 July 2013 and subsequent financial years up to and including the financial year commencing on 1 July 2017—\$750,000, or
- (d) for the financial year commencing on 1 July 2018—\$850,000, or
- (e) for the financial year commencing on 1 July 2019—\$900,000, or
- (f) for the financial year commencing on 1 July 2020—\$950,000, or
- (g) for the financial year commencing on 1 July 2021 and subsequent financial years—\$1,000,000.

[Second reading speech made in—  
Legislative Assembly on 19 June 2018  
Legislative Council on 21 June 2018]