



New South Wales

Payroll Tax Deferral (BlueScope Steel) Bill 2015

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The object of this Bill is to authorise the Treasurer to enter into and give effect to a deed with BlueScope Steel Limited (ABN 16 000 011 058) (*BlueScope*) providing for the deferral of payroll tax payments for which BlueScope and certain BlueScope Taxpayer Entities are liable to pay in the period commencing 1 January 2016 and ending 31 December 2018 and for payment by instalments of the total amount deferred in accordance with a structured payment plan set out in the deed.

The Bill provides for a copy of the text of the proposed deed to be tabled in Parliament on the date of introduction of the Bill.

Outline of provisions

Clause 1 sets out the name (also called the short title) of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on the date of assent to the proposed Act.

Clause 3 defines certain words and expressions used in the proposed Act.

Clause 4 provides for the proposed Act to be read with the *Payroll Tax Act 2007* and the *Taxation Administration Act 1996*.

Clause 5 contains the authorisation described in the Overview of the Bill. It also makes it clear that the Treasurer can give effect to the deed despite anything in the *Payroll Tax Act 2007* or any other law.

Clause 6 provides for certification and use in evidence of the text of the proposed deed as tabled in Parliament.

Schedule 1 Amendment of Taxation Administration Act 1996 No 97

Schedule 1 amends the definition of *taxation laws* in section 4 of the *Taxation Administration Act 1996* to enable administration and enforcement of the provisions relating to the deferral and payment of payroll tax by BlueScope and certain BlueScope Taxpayer Entities described in the deed under the proposed Act.



New South Wales

Payroll Tax Deferral (BlueScope Steel) Bill 2015

Contents

	Page
1 Name of Act	2
2 Commencement	2
3 Interpretation	2
4 Relationship to Payroll Tax Act 2007 and Taxation Administration Act 1996	2
5 Authorisation of payroll tax deferral arrangements	2
6 Evidence	3
Schedule 1 Amendment of Taxation Administration Act 1996 No 97	4



New South Wales

Payroll Tax Deferral (BlueScope Steel) Bill 2015

No. , 2015

A Bill for

An Act with respect to arrangements for the temporary deferral of payroll tax payments by BlueScope Steel Limited and certain other entities.

The Legislature of New South Wales enacts:	1
1 Name of Act	2
This Act is the <i>Payroll Tax Deferral (BlueScope Steel) Act 2015</i> .	3
2 Commencement	4
This Act commences on the date of assent to this Act.	5
3 Interpretation	6
(1) In this Act:	7
<i>BlueScope</i> means BlueScope Steel Limited (ABN 16 000 011 058).	8
<i>BlueScope Taxpayer Entity</i> has the meaning it has in the deed.	9
<i>deed</i> means the deed entitled “Payroll Tax Structured Payment Plan Deed” set out in the tabled text.	10
<i>function</i> includes a power, authority or duty, and <i>exercise</i> a function includes perform a duty.	12
<i>tabled text</i> means the text of the proposed deed entitled “Payroll Tax Structured Payment Plan Deed”, a copy of which was tabled in Parliament on the date of introduction of the Bill for the <i>Payroll Tax Deferral (BlueScope Steel) Act 2015</i> .	14
(2) Other expressions used in this Act have the same meaning as they have in the <i>Payroll Tax Act 2007</i> .	17
(3) Notes included in this Act do not form part of this Act.	19
4 Relationship to Payroll Tax Act 2007 and Taxation Administration Act 1996	20
(1) This Act is to be read together with the <i>Payroll Tax Act 2007</i> and the <i>Taxation Administration Act 1996</i> .	21
Note. The <i>Taxation Administration Act 1996</i> makes provision for the administration and enforcement of taxation laws. This Act is a taxation law for the purposes of that Act.	23
(2) This Act sets out provisions that, for the purposes of the <i>Payroll Tax Act 2007</i> , apply only in this jurisdiction.	25
5 Authorisation of payroll tax deferral arrangements	27
(1) The Treasurer is authorised, on behalf of the State, to enter into and give effect to the deed.	28
(2) The deed may be given effect despite sections 7, 8 and 9 of the <i>Payroll Tax Act 2007</i> .	30
(3) In this section:	31
<i>giving effect to</i> the deed includes:	32
(a) complying with any obligation of the State under the deed, and	33
(b) exercising or enforcing any right or power under the deed.	34
(4) For the purpose of giving effect to the deed, section 81 (1) of the <i>Payroll Tax Act 2007</i> is to be read as if the reference to an amount that a member of a group is required to pay under that Act in respect of a period were a reference to an amount that a BlueScope Taxpayer Entity is required to pay under the deed.	35
Note. The BlueScope Taxpayer Entities are a group under the <i>Payroll Tax Act 2007</i> .	36
(5) This section has effect despite anything to the contrary in the <i>Payroll Tax Act 2007</i> or any other law.	37
	38
	39
	40
	41

- (6) Nothing in this section limits or prevents the exercise of any function by the Chief Commissioner under section 37 or 47 of the *Taxation Administration Act 1996* in relation to payroll tax payable by BlueScope and any BlueScope Taxpayer Entity. 1
2
3
- (7) A failure by BlueScope or a BlueScope Taxpayer Entity to pay an amount required to be paid by it under the deed is a tax default for the purposes of the *Taxation Administration Act 1996*. 4
5
6

6 Evidence 7

- (1) A certificate of the Clerk of the Legislative Assembly certifying that a document is an accurate copy of the tabled text, or is an accurate copy of a particular part or of particular provisions of the tabled text, is admissible in evidence in any proceedings and is evidence: 8
9
10
11
 - (a) of the matter certified, and 12
 - (b) that the text of the proposed deed was tabled in the Legislative Assembly as referred to in the definition of ***tabled text*** in section 3. 13
14
- (2) Subsection (1) does not affect any other way in which the tabling or content of the tabled text, or the accuracy of a copy of the tabled text or of a part or provisions of the tabled text, may be established. 15
16
17

**Schedule 1 Amendment of Taxation Administration Act 1996
 No 97**

1

2

Section 4 Meaning of “taxation laws”

3

Insert in alphabetical order:

4

Payroll Tax Deferral (BlueScope Steel) Act 2015

5