

State Revenue Legislation Amendment Act 2018 No 39

[2018-39]



New South Wales

Status Information

Currency of version

Historical version for 27 June 2018 to 27 June 2018 (accessed 11 July 2024 at 22:09)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

Provisions in force

Some, but not all, of the provisions displayed in this version of the legislation have commenced.

Notes—

- **Note**
Amending Acts and amending provisions are subject to automatic repeal pursuant to sec 30C of the [Interpretation Act 1987 No 15](#) once the amendments have taken effect.

Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

File last modified 27 June 2018

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State Revenue Legislation Amendment Act 2018 No 39



New South Wales

An Act to make miscellaneous amendments to certain State revenue legislation in connection with the Budget for the year 2018–19; and for other purposes.

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.