

Pay-roll Tax Amendment (Apprentices Concession and Rate Reduction) Act 1999 No 7

[1999-7]



New South Wales

Status Information

Currency of version

Repealed version for 9 June 1999 to 28 June 2000 (accessed 19 December 2024 at 10:05)

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Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Notes—

- **Repeal**

The Act was repealed by Sch 5 to the [Statute Law \(Miscellaneous Provisions\) Act 2000 No 53](#) with effect from 29.6.2000.

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](#).

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Pay-roll Tax Amendment (Apprentices Concession and Rate Reduction) Act 1999 No 7



New South Wales

An Act to amend the *Pay-roll Tax Act 1971* to exempt certain wages of apprentices from pay-roll tax and to reduce the rate of pay-roll tax.

1 Name of Act

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

2 Commencement

This Act commences on 1 July 1999.

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 Amendments

(Section 3)

[1] Section 10A

Insert after section 10:

10A Exemptions from pay-roll tax of wages of apprentices

- (1) In this section, **apprentice** has the same meaning as in the *Industrial and Commercial Training Act 1989*.
- (2) The wages liable to pay-roll tax under this Act do not include:
 - (a) in the case of a first year apprentice (being a person who is recognised by the Department of Education and Training as a first year apprentice under the *Industrial and Commercial Training Act 1989*)—75% of the wages paid or payable to the apprentice, or

- (b) in the case of a second year apprentice (being a person who is recognised by the Department of Education and Training as a second year apprentice under the *Industrial and Commercial Training Act 1989*)—50% of the wages paid or payable to the apprentice, or
 - (c) in the case of a third year apprentice (being a person who is recognised by the Department of Education and Training as a third year apprentice under the *Industrial and Commercial Training Act 1989*)—25% of the wages paid or payable to the apprentice.
- (3) Nothing in this section affects section 10 (1) (m).
- (4) This section has effect in respect of wages paid or payable for services performed or rendered on or after 1 July 1999.

[2] Schedule 2 Calculation of pay-roll tax liability from 1 July 1996

Omit “6.7” from clause 13 (1) (b). Insert instead “6.4”.