

PAY-ROLL TAX (AMENDMENT) ACT.

New South Wales



ANNO VICESIMO SECUNDO

ELIZABETHÆ II REGINÆ

Act No. 48, 1973.

An Act to increase the rate of pay-roll tax payable on taxable wages in accordance with the Pay-roll Tax Act, 1971; for this purpose to amend that Act; and for purposes connected therewith.
[Assented to, 27th September, 1973.]

BE

Pay-roll Tax (Amendment).

No. 48, 1973

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Short title. 1. This Act may be cited as the "Pay-roll Tax (Amendment) Act, 1973".

Commence-
ment. 2. This Act shall be deemed to have commenced on 1st September, 1973.

Amendment
of Act No.
22, 1971.

Sec. 6.
(Wages
liable to
pay-roll
tax.)

Sec. 7.
(Imposition
of pay-roll
tax on
taxable
wages.)

3. The Pay-roll Tax Act, 1971, is amended—

(a) by omitting from section 6 (3) the words "three and one-half" wherever occurring and by inserting instead the words "four and one-half";

(b) by omitting from section 7 the words "tax at the rate of three and one-half per centum of those wages" and by inserting instead the following words:—

tax—

(a) at the rate of three and one-half per centum in respect of such of those wages as were paid or payable during or before the month of August, one thousand nine hundred and seventy-three; and

(b) at the rate of four and one-half per centum in respect of such of those wages as are paid or payable after that month and are not liable to pay-roll tax at the rate prescribed in paragraph (a).