

**PAY-ROLL TAX (AMENDMENT) ACT.**

**New South Wales**



ANNO VICESIMO TERTIO

**ELIZABETHÆ II REGINÆ**

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**Act No. 54, 1974.**

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 and other purposes to amend that Act; and for purposes connected therewith. [Assented to, 27th September, 1974.]

**B**E 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, 1974".

2.

*Pay-roll Tax (Amendment).*

2. (1) This section and section 1 shall commence on the date of assent to this Act. No. 54, 1974

(2) Section 3 shall be deemed to have commenced on 1st September, 1974. Commence-  
ment.

3. The Pay-roll Tax Act, 1971, is amended— Amendment  
of Act No.  
22, 1971.

(a) by omitting from section 6 (3) the words “four and one-half” wherever occurring and by inserting instead the word “five”; Sec. 6.  
(Wages  
liable to  
pay-roll  
tax.)

(b) (i) by omitting from section 7 (a) the word “and” where thirdly occurring; Sec. 7.  
(Imposition  
of pay-roll  
tax on  
taxable  
wages.)

(ii) by omitting section 7 (b) and by inserting instead the following paragraphs :—

(b) at the rate of four and one-half per centum in respect of such of those wages as were paid or payable after the month of August, one thousand nine hundred and seventy-three and before the month of September, one thousand nine hundred and seventy-four and were not liable to pay-roll tax at the rate prescribed in paragraph (a); and

(c) at the rate of five per centum in respect of such of those wages as are paid or payable after the month of August, one thousand nine hundred and seventy-four and are not liable to pay-roll tax at the rate prescribed in paragraph (a) or (b).