

PAY-ROLL TAX (AMENDMENT) ACT, 1979, No. 158

New South Wales



ANNO VICESIMO OCTAVO

ELIZABETHÆ II REGINÆ

No. 158, 1979.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax and exemptions from liability to pay-roll tax. [Assented to, 10th December, 1979.]

Pay-roll Tax (Amendment).

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, 1979".

**Commence-
ment.** 2. (1) Except as provided in subsections (2) and (3), this Act shall commence on the date of assent to this Act.

(2) Section 3 shall, in its application to a provision of Schedule 1, commence on the day on which that provision commences.

(3) Section 4 and Schedule 1 (1), (3), (4), (5) and (6) shall commence on 1st January, 1980.

**Amendment
of Act No.
22, 1971.** 3. The Pay-roll Tax Act, 1971, is amended in the manner set forth in Schedule 1.

Saving. 4. Without limiting the application of the Interpretation Act, 1897, the amendments effected by section 3 and Schedule 1 do not, except where otherwise specifically provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages that were paid or payable before 1st July, 1979.

Pay-roll Tax (Amendment).

SCHEDULE 1.

Sec. 3

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971.

- (1) Section 9B (1), definition of "prescribed amount"—
- (a) From paragraph (a), omit "1979", insert instead "1980".
 - (b) From paragraph (a), omit "\$5,000" wherever occurring, insert instead "\$5,500".
 - (c) From paragraph (b), omit "1978", insert instead "1979".
 - (d) From paragraph (b), omit "\$5,500" wherever occurring, insert instead "\$6,000".
- (2) (a) Section 10 (1)—
- Omit "subsection (2)", insert instead "subsections (1A) and (2)".
- (b) Section 10 (1A)—
- After section 10 (1), insert :—
- (1A) Paragraphs (b), (c) and (d) of subsection (1) only operate so as to exclude from wages liable to pay-roll tax under this Act wages which are paid or payable by—
- (a) a religious institution to a person in respect of time when the person is engaged in religious work of the religious institution;
 - (b) a public benevolent institution to a person in respect of time when the person is engaged in work of a public benevolent nature;

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971—*continued.*

- (c) a public hospital to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of public hospitals;
- (d) a hospital referred to in subsection (1) (c) to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of hospitals; or
- (e) a school or college (other than a technical school or a technical college) referred to in subsection (1) (d) to a person in respect of time when the person is engaged in work of a kind ordinarily performed in connection with the conduct of schools or colleges (other than technical schools or technical colleges).

(c) Section 10 (2)—

Omit “within”, insert instead “of”.

(3) (a) Section 11A (1A), (2)—

Omit “1978” wherever occurring, insert instead “1979”.

(b) Section 11A (2)—

Omit “30000A” wherever occurring, insert instead “33000A”.

(c) Section 11A (2)—

Omit “33000B” wherever occurring, insert instead “36000B”.

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971—*continued.*

(d) Section 11A (2)—

Omit “181” wherever occurring, insert instead “182”.

(e) Section 11A (2), (2A)—

Omit “1979” wherever occurring, insert instead “1980”.

(f) Section 11A (2A)—

Omit “66000c” wherever occurring, insert instead “72000c”.

(4) Section 12 (1), (2A)—

Omit “\$1,250” wherever occurring, insert instead “\$1,350”.

(5) (a) Section 16i (1) (a)—

Omit “1978” wherever occurring, insert instead “1979”.

(b) Section 16i (1) (b)—

Omit “1979”, insert instead “1980”.

(6) (a) Section 16j (1), (2)—

Omit “1978” wherever occurring, insert instead “1979”.

(b) Section 16j (2)—

Omit “30000A” wherever occurring, insert instead “33000A”.

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971—*continued.*

(c) Section 16J (2)—

Omit “33000B” wherever occurring, insert instead “36000B”.

(d) Section 16J (2)—

Omit “181” wherever occurring, insert instead “182”.

(e) Section 16J (2), (3)—

Omit “1979” wherever occurring, insert instead “1980”.

(f) Section 16J (3)—

Omit “66000c” wherever occurring, insert instead “72000c”.
