

PAY-ROLL TAX (AMENDMENT) ACT, 1980, No. 163

New South Wales



ANNO VICESIMO NONO

ELIZABETHÆ II REGINÆ

Act No. 163, 1980.

An Act to amend the Pay-roll Tax Act, 1971, with respect to deductions from taxable wages liable to pay-roll tax and the penalty for certain continuing offences under that Act. [Assented to, 15th December, 1980.]

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 :—

1. This Act may be cited as the "Pay-roll Tax (Amendment) Act, 1980". Short title.

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

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

(3) Section 4 and Schedule 1 (1)–(5) shall commence on 1st January, 1981.

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

 4. Without limiting the application of the Interpretation Act, 1897, the amendments effected by section 3 and Schedule 1 (1)–(5) 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, 1980. Saving.

 5. Section 35 (2) of the Pay-roll Tax Act, 1971, as substituted by section 3 and Schedule 1 (6), applies to a person who, on or after the date of assent to this Act, continues to fail to comply with a requirement in respect of which an order was made under section 75B of the Justices Act, 1902, notwithstanding that the order was made before that date. Transitional.
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Pay-roll Tax (Amendment).

Sec. 3.

SCHEDULE 1.

AMENDMENTS TO THE PAY-ROLL TAX ACT, 1971.

- (1) Section 9B (1), definition of "prescribed amount"—
- (a) From paragraph (a), omit "1980", insert instead "1981".
 - (b) From paragraph (a), omit "\$5,500" wherever occurring, insert instead "\$6,000".
 - (c) From paragraph (b), omit "1979", insert instead "1980".
 - (d) From paragraph (b), omit "\$6,000" wherever occurring, insert instead "\$6,700".
- (2) (a) Section 11A (1A), (2)—
- Omit "1979" wherever occurring, insert instead "1980".
- (b) Section 11A (2)—
- Omit "33000A" wherever occurring, insert instead "36000A".
- (c) Section 11A (2)—
- Omit "36000B" wherever occurring, insert instead "40200B".
- (d) Section 11A (2)—
- Omit "182" wherever occurring, insert instead "181".
- (e) Section 11A (2), (2A)—
- Omit "1980" wherever occurring, insert instead "1981".

Pay-roll Tax (Amendment).

SCHEDULE 1—*continued.*

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

(f) Section 11A (2A)—

Omit “72000c” wherever occurring, insert instead “80400c”.

(3) Section 12 (1), (2A)—

Omit “\$1,350” wherever occurring, insert instead “\$1,525”.

(4) (a) Section 16I (1) (a)—

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

(b) Section 16I (1) (b)—

Omit “1980”, insert instead “1981”.

(5) (a) Section 16J (1), (2)—

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

(b) Section 16J (2)—

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

(c) Section 16J (2)—

Omit “36000B” wherever occurring, insert instead “40200B”.

(d) Section 16J (2)—

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

Pay-roll Tax (Amendment).

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

(e) Section 16J (2), (3)—

Omit "1980" wherever occurring, insert instead "1981".

(f) Section 16J (3)—

Omit "72000c" wherever occurring, insert instead "80400c".

(6) Section 35 (2)—

Omit the subsection, insert instead :—

(2) Any person who—

(a) after conviction for an offence against this section; or

(b) after the making of an order under section 75B of the Justices Act, 1902, imposing a penalty on him for an offence against this section,

continues to fail to comply with the requirement in respect of which he was convicted or the order was made, shall be guilty of an offence and punishable as provided in section 37.
