

PAY-ROLL TAX (AMENDMENT) ACT 1991 No. 83

NEW SOUTH WALES



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PAY-ROLL TAX (AMENDMENT) ACT 1991 No. 83

NEW SOUTH WALES



Act No. 83, 1991

An Act to amend the Pay-roll Tax Act 1971 in relation to contributions to the Education and Training Foundation Fund; to clarify the operation of that Act in certain respects; and for other purposes. [Assented to 17 December 1991]

Pay-roll Tax (Amendment) 1991

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited **as** the Pay-roll Tax (Amendment) Act 1991.

Commencement

2. (1) Schedule 1, and section 3 in its application to that Schedule, are taken to have commenced on 1 July 1991.

(2) Schedule 2, and section 3 in its application to that Schedule, are taken to have commenced on 1 January 1989.

(3) The remaining provisions of this Act commence on the date of assent.

Amendment of Pay-roll Tax Act 1971 No. 22

3. The Pay-roll Tax Act 1971 is amended as set out in Schedules 1 and 2.

Transitional provisions

4. (1) Nothing in this Act affects the continuation in force of **an** election already made under section 17A of the Pay-roll Tax Act 1971.

(2) Nothing in this Act affects any regulations already made for the purposes of section 31A of the Pay-roll Tax Act 1971.

**SCHEDULE 1—AMENDMENTS RELATING TO THE
EDUCATION AND TRAINING FOUNDATION FUND**

(Sec. 3)

- (1) Section 17A (**Employer may elect to contribute to the Education and Training Foundation Fund**):
 - (a) Omit section 17A (1).
 - (b) Omit section 17A (3), insert instead:
 - (3) The mount of such a 'contribution is:
 - (a) 2 per cent of the pay-roll tax paid in respect of taxable wages paid or payable by the employer on or after 1 January 1989 and on or before 30 June 1991, but excluding any tax paid by the employer on or after 1 August 1991; and

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SCHEDULE 1—AMENDMENTS RELATING TO THE
EDUCATION AND TRAINING FOUNDATION FUND—*continued*

(b) 2 per cent of the pay-roll tax paid by the employer on or after 1 May 1992 and on or before 31 July 1993 in respect of taxable wages paid or payable on or before 30 June 1993.

(3A) The Treasurer may, by order published in the Gazette, reduce the percentage rate referred to in subsection (3) (b) to a specified rate in respect of pay-roll tax paid in or in respect of any specified period or periods. Different rates may be specified for different periods.

(2) Section 31A (Pay-roll Tax Suspense Account and Education and Training Foundation Fund):

(a) In section 31A (2), after “Act”, insert “before 1 August 1991 and during the period between 1 May 1992 and 31 July 1993 (both dates inclusive)”.

(b) Omit section 31A (4), insert instead:

(4) The funds in the Education and Training Foundation Fund are to be paid to New South Wales Education and Training Foundation Pty. Limited in such instalments and at such times as the Treasurer determines, and may be used only for such purposes relating to education and training as may be prescribed by the regulations.

SCHEDULE 2—OTHER AMENDMENTS

(Sec. 3)

(1) Sections 11B (1), 11C (1), 16K (2), 16L (3):

After “in accordance with” wherever occurring, insert “section 17 and”.

(2) Section 17 (Payment of tax):

(a) From section 17 (2), omit “in any financial year”, insert instead “in respect of a financial year or a part of a financial year”.

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SCHEDULE 2—OTHER AMENDMENTS—*continued*

- (b) After section 17 (3), insert:
- (4) For the purposes of this section:
 - (a) a reference to a part of a financial year includes a reference to a prescribed period referred to in section 11C or 16L; and
 - (b) a reference to the number of days to which the return relates is a reference to the number of days in respect of which wages were paid or payable.
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*[Minister's second reading speech made in—
Legislative Assembly on 23 October 1991
Legislative Council on 9 December 1991]*