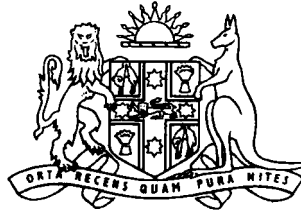


New South Wales

Pay-roll Tax Amendment (Apprentices Concession and Rate Reduction) Act 1999 No 7

Contents

	Page
1 Name of Act	2
2 Commencement	2
3 Amendment of Pay-roll Tax Act 1971 No 22	2
Schedule 1 Amendments	3



New South Wales

Pay-roll Tax Amendment (Apprentices Concession and Rate Reduction) Act 1999 No 7

Act No 7, 1999

An Act to amend the *Pay-roll Tax Act 1971* to exempt certain wages of apprentices from pay-roll tax and to reduce the rate of pay-roll tax. [Assented to 9 June 1999]

See also *Appropriation (1998–99 Budget Variations) Act 1999*, *General Government Debt Elimination Amendment Act 1999*, *State Revenue Legislation Amendment Act 1999*.

The Legislature of New South Wales enacts:

1 Name of Act

This Act is the *Pay-roll Tax Amendment (Apprentices Concession and Rate Reduction) Act 1999*.

2 Commencement

This Act commences on 1 July 1999.

3 Amendment of Pay-roll Tax Act 1971 No 22

The *Pay-roll Tax Act 1971* is amended as set out in Schedule 1.

Schedule 1 Amendments

(Section 3)

[1] Section 10A

Insert after section 10:

10A Exemptions from pay-roll tax of wages of apprentices

- (1) In this section, *apprentice* has the same meaning as in the *Industrial and Commercial Training Act 1989*.
- (2) The wages liable to pay-roll tax under this Act do not include:
 - (a) in the case of a first year apprentice (being a person who is recognised by the Department of Education and Training as a first year apprentice under the *Industrial and Commercial Training Act 1989*)—75% of the wages paid or payable to the apprentice, or
 - (b) in the case of a second year apprentice (being a person who is recognised by the Department of Education and Training as a second year apprentice under the *Industrial and Commercial Training Act 1989*)—50% of the wages paid or payable to the apprentice, or
 - (c) in the case of a third year apprentice (being a person who is recognised by the Department of Education and Training as a third year apprentice under the *Industrial and Commercial Training Act 1989*)—25% of the wages paid or payable to the apprentice.
- (3) Nothing in this section affects section 10 (1) (m).
- (4) This section has effect in respect of wages paid or payable for services performed or rendered on or after 1 July 1999.

[2] Schedule 2 Calculation of pay-roll tax liability from 1 July 1996

Omit “6.7” from clause 13 (1) (b). Insert instead “6.4”.

[Minister's second reading speech made in—
Legislative Assembly on 12 May 1999
Legislative Council on 1 June 1999]

BY AUTHORITY