

# PAY-ROLL TAX.

No. 3 of 1941.

## An Act to impose a Tax upon the Payment of Wages.

[Assented to 4th April, 1941.]

[Date of commencement, 2nd May, 1941.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

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| Short title.                | 1. This Act may be cited as the <i>Pay-roll Tax Act</i> 1941.  |
| Incorporation.              | 2. The <i>Pay-roll Tax Assessment Act</i> 1941 shall be incorporated and read as one with this Act.  |
| Imposition of pay-roll tax. | 3. A tax at the rate of Two pounds ten shillings per centum is imposed on all wages paid or payable by any employer in respect of any period of time occurring after the thirtieth day of June, One thousand nine hundred and forty-one. |
| Payment of pay-roll tax.    | 4. The tax imposed by this Act shall be paid by the employer who pays or is liable to pay the wages.   |