

PAY-ROLL TAX ASSESSMENT.

No. 48 of 1942.

An Act to amend the *Pay-roll Tax Assessment Act 1941*.

[Assented to 6th October, 1942.]

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

1.—(1.) This Act may be cited as the *Pay-roll Tax Assessment Act* 1942. Short title and citation.

(2.) The *Pay-roll Tax Assessment Act 1941** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Pay-roll Tax Assessment Act 1941-1942*.

Commencement.

2.—(1.) This Act (except sections four and five thereof) shall come into operation on the first day of November, One thousand nine hundred and forty-two.

(2.) Sections four and five of this Act shall be deemed to have come into operation on the first day of July, One thousand nine hundred and forty-one.

3. Section fourteen of the Principal Act is repealed and the following section inserted in its stead :—

General exemption.

“ 14.—(1.) For the purpose of ascertaining the tax payable by an employer, there shall be deducted from the amount of the wages included in any return furnished in accordance with section eighteen or section nineteen of this Act, or from the amount of any wages assessed by the Commissioner in pursuance of section twenty-three of this Act—

- (a) where the return or assessment relates to a calendar month—
an amount of Eighty-six pounds thirteen shillings and fourpence ; or
- (b) where the return or assessment relates to a period of more than one calendar month—an amount of Eighty-six pounds thirteen shillings and fourpence for each calendar month included in that period :

Provided that where an employer is an employer for part only of any month, the amount to be deducted from the wages included in a return or assessment relating to that month shall be an amount which bears to Eighty-six pounds thirteen shillings and fourpence the same proportion as the number of days in that month during which the employer was an employer bears to the total number of days in that month.

“(2.) Where the amount to be deducted in pursuance of this section from the amount of any wages included in any return or assessment relating to a period included in any financial year exceeds the amount of the wages included in that return or assessment, the amount of the excess shall be deducted from the wages included in the return or assessment next made by or on the employer in respect of a period included in that financial year.”.

4. Section fifteen of the Principal Act is amended—

Exemption from tax.

- (a) by omitting from paragraph (b) the word “ and ” ; and

* Act No. 2, 1941.

(b) by adding at the end thereof the following word and paragraph :—

“ ; or (d) to a person who is a member of—

- (i) the Defence Force of the Commonwealth or of the armed forces of any other part of His Majesty's dominions ;
- (ii) the Australian Army Nursing Service ;
- (iii) the Australian Women's Army Service ;
- (iv) the Women's Auxiliary Australian Air Force ;
- (v) a Voluntary Aid Detachment, and who has been called up for full-time service with the Defence Force of the Commonwealth ;
- (vi) the Women's Royal Australian Naval Service ; or
- (vii) any other organization similar to any of those specified in sub-paragraphs (ii) to (vi) of this paragraph which is prescribed,

and who, by reason of his or her service as such a member, or of capture in the course of that service, does not, during the period in respect of which the wages are paid, render services in consideration of the payment of those wages.”

5. Section sixteen of the Principal Act is amended by omitting sub-section (2.) and inserting in its stead the following sub-sections :—

Annual
adjustment of
tax.

“(2.) Where the total amount deducted, in accordance with section fourteen of this Act, from the wages paid or payable by any employer in respect of any financial year

- (a) in the case of an employer who was an employer during the whole of the financial year—is less than One thousand and forty pounds ; or
- (b) in the case of an employer who was an employer during part only of the financial year—is less than the amount which bears to One thousand and forty pounds the same proportion as that part of the year bears to a year,

the Commissioner shall, upon application by the employer, refund or rebate to him an amount equal to the tax paid or payable upon the amount of the deficiency.

“(3.) Where a person who, during any part of a year, did not pay, and was not liable to pay, wages satisfies the Commissioner that, by reason of the nature of his trade or business, the wages paid or payable by him fluctuate with different periods of the year, the Commissioner may treat him—

(a) if he has conducted that trade or business during the whole of the year—as an employer throughout the year; or

(b) if he has conducted that trade or business during part only of the year—as an employer during that part of the year.

“(4.) Notwithstanding anything contained in this section, the total amount refunded or rebated to any employer in pursuance of this section in respect of any financial year shall not exceed the amount of the tax paid or payable by him in respect of that financial year.”.

Returns.

6. Section eighteen of the Principal Act is amended—

(a) by omitting the proviso; and

(b) by adding at the end thereof the following sub-sections:—

“(2.) Where the Commissioner is of opinion that it would be unduly onerous to require an employer to furnish returns in respect of the periods or within the time specified in the last preceding sub-section, he may, by notice in writing, vary the periods in respect of which, or the time within which, that employer is required to furnish returns in pursuance of that sub-section, and the employer shall, while that notice remains unrevoked, furnish returns accordingly.

“(3.) The Commissioner may, at any time, by notice in writing, revoke any notice given in pursuance of the last preceding sub-section.”.

Powers of Board.

7. Section thirty-eight of the Principal Act is amended by omitting the words “sub-section (6.) of section forty” and inserting in their stead the words “sub-section (5.) of section forty”.

Release of employers in cases of hardship.

8. Section seventy of the Principal Act is amended—

(a) by inserting in sub-section (9.), after the word “Board” (first occurring), the words “of Review”; and

(b) by adding at the end thereof the following sub-section:—

“(10.) In lieu of referring any application to a member of a Board of Review in accordance with sub-section (3.) of this section, the Board constituted under this section may refer the application to the Chairman of a Valuation Board constituted under the *Land Tax Assessment Act* 1910 (or under that Act as amended), in which case sub-sections (5.) to (9.) of this section shall apply as if the references to the member of the Board of Review were references to the Chairman of the Valuation Board.”.