

PAY-ROLL TAX ASSESSMENT.

No. 40 of 1953.

An Act to amend the *Pay-roll Tax Assessment Act* 1941-1942, as amended by the *Taxation Administration Act* 1953.

[Assented to 2nd October, 1953.]

BE it enacted by the Queen'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* 1953. Short title
and citation.

(2.) The *Pay-roll Tax Assessment Act* 1941-1942*, as amended by the *Taxation Administration Act* 1953†, is in this Act referred to as the Principal Act.

(3.) The Second Schedule to the *Taxation Administration Act* 1953 is amended by omitting the words—

“ *Pay-roll Tax Assessment Act* 1941-1942 | *Pay-roll Tax Assessment Act* 1941-1953 ”.

* Act No. 2, 1941, as amended by No. 48, 1942. † Act No. 1, 1953.

(4.) The Principal Act, as amended by this Act, may be cited as the *Pay-roll Tax Assessment Act 1941-1953*.

Commencement. 2. This Act shall be deemed to have come into operation on the first day of October, One thousand nine hundred and fifty-three.

General exemption.

3. Section fourteen of the Principal Act is amended by omitting sub-section (1.) and inserting in its stead the following sub-sections :—

“(1.) For the purpose of ascertaining the tax payable by an employer, there shall, subject to the next succeeding sub-section, be deducted from the amount of the wages included in a 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 month—the amount prescribed in sub-section (1B.) of this section in respect of that month ; or
- (b) where the return or assessment relates to a period of more than one month—for each month included in that period the amount prescribed in sub-section (1B.) of this section in respect of that month.

“(1A.) For the purpose of ascertaining the tax payable by an employer who was an employer during part only of a month, the amount to be deducted for that month from the amount of the wages included in a return or assessment relating to that month shall be the amount which bears to the amount prescribed in the next succeeding sub-section in respect of that month 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.

“(1B.) For the purpose of the last two preceding sub-sections—

- (a) the amount prescribed in respect of the month of September, One thousand nine hundred and fifty-three, or in respect of a previous month, is Eighty-six pounds thirteen shillings and fourpence ; and
- (b) the amount prescribed in respect of the month of October, One thousand nine hundred and fifty-three, or in respect of a subsequent month, is Three hundred and forty-six pounds thirteen shillings and fourpence.”

Exemption from tax.

4.—(1.) Section fifteen of the Principal Act is amended—

- (a) by omitting from paragraph (c) the word “or” (last occurring) ;
- (b) by omitting sub-paragraphs (iii) and (iv) of paragraph (d) and inserting in their stead the following sub-paragraphs :—
 - “(iii) The Women’s Royal Australian Army Corps ;
 - (iv) The Women’s Royal Australian Air Force ;” ; and

(c) by adding at the end thereof the following paragraphs :—

- “ (e) by the Imperial War Graves Commission ;
- (f) by a specialized agency as defined by section one of the Convention on the Privileges and Immunities of the Specialized Agencies which was adopted by the General Assembly of the United Nations on the twenty-first day of November, One thousand nine hundred and forty-seven ;
- (g) by the South Pacific Commission ; or
- (h) by the United States Educational Foundation in Australia.”

(2.) The provisions of Part III. of the *Pay-roll Tax Assessment Act 1941*, or of that Act as amended by the *Pay-roll Tax Assessment Act 1942*, shall be deemed not to have applied to wages paid by an authority, body or agency specified in paragraph (e), (f), (g) or (h) of section fifteen of the Principal Act as amended by this Act.

5. Section sixteen of the Principal Act is amended by omitting sub-sections (1.) and (2.) and inserting in their stead the following sub-sections :—

“ (1.) Where the wages paid or payable by an employer in respect of a financial year—

- (a) in the case of an employer who was an employer during the whole of that financial year—do not exceed the amount prescribed in sub-section (2A.) of this section in respect of that financial year ; or
- (b) in the case of an employer who was an employer during part only of that financial year—do not exceed an amount which bears to the amount prescribed in sub-section (2A.) of this section in respect of that financial year the same proportion as that part of the year bears to a year,

the Commissioner shall refund or rebate to that employer the amount of tax paid or payable, as the case may be, by him in respect of that year or part.

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

- (a) in the case of an employer who was an employer during the whole of that financial year—is less than the amount prescribed in the next succeeding sub-section in respect of that financial year ; or
- (b) in the case of an employer who was an employer during part only of that financial year—is less than an amount which bears to the amount prescribed in the next succeeding sub-section in respect of that financial year the same proportion as that part of the year bears to a year,

Annual
adjustment of
tax.

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

“(2A.) For the purpose of the last two preceding sub-sections—

- (a) the amount prescribed in respect of the financial year which ended on the thirtieth day of June, One thousand nine hundred and fifty-three, or in respect of a previous financial year, is the amount of One thousand and forty pounds ;
- (b) the amount prescribed in respect of the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-four, is Three thousand three hundred and eighty pounds ; and
- (c) the amount prescribed in respect of the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-five, or in respect of a subsequent financial year, is Four thousand one hundred and sixty pounds.”.

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

Registration.

“ 17. An employer (not being an employer who is registered as an employer) who, in respect of a month, pays or is liable to pay wages at a rate in excess of Eighty pounds per week shall, within seven days after the close of that month, apply to the Commissioner, in the prescribed form and manner, for registration as an employer.”.
