

# PAY-ROLL TAX ASSESSMENT.

No. 68 of 1957.

An Act to amend the *Pay-roll Tax Assessment Act* 1941-1954.

[Assented to 3rd December, 1957.]

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

Short title  
and citation.

1.—(1.) This Act may be cited as the *Pay-roll Tax Assessment Act* 1957.

(2.) The *Pay-roll Tax Assessment Act* 1941-1954\* 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* 1941-1957.

Commence-  
ment.

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

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 Section two of the Principal Act is repealed and the following section inserted in its stead:—

Parts.

“2. This Act is divided into Parts, as follows:—

Part I.—Preliminary (Sections 1-3).

Part II.—Administration (Sections 4-11).

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\* Act No. 2, 1941, as amended by No. 48, 1942; Nos. 1 and 40, 1953; and No. 37, 1954.

- Part III.—Liability to Taxation (Sections 12-16).  
 Part IV.—Registration and Returns (Sections 17-21).  
 Part V.—Collection and Recovery of Tax (Sections 22-37).  
 Part VI.—Objections and Appeals (Sections 38-41).  
 Part VII.—Penal Provisions (Sections 42-48).  
 Part VIII.—Taxation Prosecutions (Sections 49-63).  
 Part IX.—Miscellaneous (Sections 64-71).”

4. Section fourteen of the Principal Act is amended—

General  
Exemption.

(a) by omitting from paragraph (b) of sub-section (1B.) the word “and” (last occurring); and

(b) by omitting paragraph (c) of sub-section (1B.) and inserting in its stead the following paragraphs:—

“(c) the amount prescribed in respect of each month from and including the month of September, One thousand nine hundred and fifty-four, to and including the month of August, One thousand nine hundred and fifty-seven, is Five hundred and twenty pounds; and

“(d) the amount prescribed in respect of the month of September, One thousand nine hundred and fifty-seven, and in respect of each subsequent month, is Eight hundred and sixty-six pounds thirteen shillings and fourpence.”

5. Section sixteen of the Principal Act is amended—

Annual  
adjustment  
of tax.

(a) by omitting from paragraph (c) of sub-section (2A.) the word “and” (last occurring); and

(b) by omitting paragraph (d) of sub-section (2A.) and inserting in its stead the following paragraphs:—

“(d) the amount prescribed in respect of the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-six, and the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-seven, is Six thousand two hundred and forty pounds;

“(e) the amount prescribed in respect of the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-eight, is Nine thousand seven hundred and six pounds; and

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“(f) the amount prescribed in respect of the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-nine, and in respect of each subsequent financial year, is Ten thousand four hundred pounds.”.

**Registration.**

6. Section seventeen of the Principal Act is amended by omitting the words “One hundred and twenty pounds” and inserting in their stead the words “Two hundred pounds”.

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