

# Pay-roll Tax Assessment

No. 114 of 1965

An Act to amend the *Pay-roll Tax Assessment Act* 1941–1963 in relation to Exemptions and Rebates.

[Assented to 18 December, 1965]

**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:—

1.—(1) This Act may be cited as the *Pay-roll Tax Assessment Act* 1965. Short title  
and citation.

(2) The *Pay-roll Tax Assessment Act* 1941–1963\* 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* 1941–1965.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commence-  
ment.

3. Section 15 of the Principal Act is amended by omitting paragraph (e) and inserting in its stead the following paragraph:— Exemption  
from tax.  
“(e) by the Commonwealth War Graves Commission;”.

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\* Act No. 2, 1941, as amended by No. 48, 1942; Nos. 1 and 40, 1953; No. 37, 1954; No. 68, 1957; No. 28, 1961; No. 41, 1962; and No. 33, 1963.

## Interpretation.

## 4. Section 16A of the Principal Act is amended—

(a) by inserting in sub-section (1.), after the definition of “commercial container”, the following definition:—

“ ‘complete motor vehicle’ includes a motor vehicle of a kind ordinarily used on roads for the transport of goods that has been assembled to a stage at which it is capable of being driven under its own power;”;

(b) by inserting in sub-section (1.), after the definition of “marketing authority”, the following definitions:—

“ ‘motor vehicle’ means a motor vehicle of a kind ordinarily used on roads for the transport of persons or of goods;

‘motor vehicle components’ means goods that—

(a) are components (including accessories and handbooks) for a motor vehicle; and

(b) are exported from Australia for use in the original manufacture or assembly, in the country to which the goods are exported, of a complete motor vehicle or for sale or disposal with such a vehicle,

and includes the containers in which such goods are exported;”;

(c) by inserting in sub-section (1.), after the definition of “the gross receipts for the financial year”, the following definition:—

“ ‘the Secretary’ means the Secretary to the Department of Trade and Industry;”;

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

“(5.) For the purposes of the calculation of rebates in respect of tax imposed on wages paid or payable in respect of the financial year that commenced on the first day of July, One thousand nine hundred and sixty-five, or any subsequent financial year, where an employer who carried on the production of motor vehicles in Australia during the base period has, during the base period, exported from Australia motor vehicle components in relation to which he would not, but for this sub-section, have been a producer for export—

(a) the employer shall be deemed to have been a producer for export in relation to those components; and

- (b) any other employer who would, but for this sub-section, have been a producer for export in relation to those components shall be deemed not to have been a producer for export in relation to those components.”.

5. After section 16A of the Principal Act the following section is inserted:—

“ 16AA.—(1.) Where the Secretary or a person authorized by him certifies to the Treasurer that he is of opinion that, and the Treasurer is satisfied that, an employer who, during a specified period, being a period that commenced on or after the first day of July, One thousand nine hundred and sixty-five, carried on the production in Australia of, and the export from Australia of motor vehicle components for, motor vehicles of a specified kind has significantly assisted in the development of manufacturing in Australia, and of the export from Australia of goods manufactured in Australia, by following a policy of using for the purposes of that production and export, to such extent as is reasonably practicable, components manufactured in Australia, the Treasurer shall, by notice in writing to the Commissioner signed by or on behalf of the Treasurer, direct that the employer shall, for the purposes of this Division, be deemed to have been a producer for export in relation to motor vehicle components (being components in relation to which he would not otherwise have been a producer for export) that—

Exports of  
motor vehicle  
components.

- (a) were exported from Australia by the employer during the period specified in the certificate; and
- (b) were components for motor vehicles of the kind specified in the certificate,

and, where such a direction is given, any other employer who would, but for this sub-section, have been a producer for export in relation to those components shall, for the purposes of this Division, be deemed not to have been a producer for export in relation to those components.

“(2.) Where, in relation to any motor vehicle components that were exported from Australia by an employer during a specified period, the Secretary or the Treasurer is satisfied that the employer should not be deemed, in accordance with the last preceding sub-section, to be a producer for export of those components, he shall cause the employer to be notified accordingly.”.

6. Section 16E of the Principal Act is amended by inserting in sub-section (3.), after the words “ the provisions of ”, the words “ sub-section (5.) of section sixteen A,”.

Determinations.

Declarations  
regarding goods  
exported.

7. Section 16H of the Principal Act is amended—

- (a) by omitting from paragraph (a) of sub-section (2.) the word “ or ” (last occurring); and
- (b) by adding at the end of sub-section (2.) the following word and paragraph:—

“; or (c) that are motor vehicle components that have, on or after the first day of July, One thousand nine hundred and sixty-five, been exported from Australia by an employer who carried on the production of motor vehicles in Australia, not being components in respect of which a notification under sub-section (2.) of section sixteen AA of this Act has been given.”.

Export  
Certificates.

8. Section 16L of the Principal Act is amended by adding at the end thereof the following sub-section:—

“ (6.) In this section—

- (a) a reference to goods shall be read as not including a reference to motor vehicle components—
  - (i) that have, on or after the first day of July, One thousand nine hundred and sixty-five, been exported from Australia by an employer who carried on the production of motor vehicles in Australia; and
  - (ii) in relation to which the exporter is not a producer for export, unless and until a notification under sub-section (2.) of section sixteen AA of this Act has been given in respect of the components; and
- (b) a reference to the increase in export sales for a financial year shall be read as not including a reference to such part (if any) of that increase as is attributable to motor vehicle components in relation to which the last preceding paragraph applies.”.