

Pay-roll Tax Assessment

No. 54 of 1966

An Act to amend the *Pay-roll Tax Assessment Act* 1941–1965 in relation to the Exemption of certain Schools from Tax, and in relation to Rebates of Tax by reference to Exports.

[Assented to 26 October 1966]

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* 1966. Short title and citation..

(2.) The *Pay-roll Tax Assessment Act* 1941–1965* 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* 1941–1966.

2.—(1.) Subject to the next succeeding sub-section, this Act shall come into operation on the day on which it receives the Royal Assent. Commence-ment.

(2.) Section 3 of this Act shall be deemed to have come into operation on the first day of September, One thousand nine hundred and sixty-six.

* 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; No. 33, 1963; and Nos. 114 and 148, 1965.

Exemption
from tax.

3. Section 15 of the Principal Act is amended by inserting after paragraph (ba) the following paragraph:—

“(bb) by a school or college (other than a technical school or a technical college) which—

(i) is carried on by a body corporate, society or association otherwise than for the purpose of profit or gain to the individual members of the body corporate, society or association and is not carried on by or on behalf of a State; and

(ii) provides education at or below, but not above, the secondary level of education;”.

Interpretation.

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

(a) by inserting in sub-section (1.), after the definition of “overseas industrial property rights”, the following definition:—

“ ‘ prescribed levy ’ means tax, duty or levy imposed by—

(a) the *Diesel Fuel Tax Act* (No. 1) 1957–1965;

(b) the *Excise Tariff* 1921–1965;

(c) the *Honey Levy Act* (No. 1) 1962–1965;
or

(d) the *Sales Tax Act* (No. 1) 1930–1964,
the *Sales Tax Act* (No. 2) 1930–1964,
the *Sales Tax Act* (No. 3) 1930–1964,
the *Sales Tax Act* (No. 5) 1930–1964,
the *Sales Tax Act* (No. 6) 1930–1964,
the *Sales Tax Act* (No. 7) 1930–1964
or the *Sales Tax Act* (No. 9) 1930–1964; ”;

(b) by omitting from sub-paragraph (iii) of paragraph (a) of the definition of “ the gross receipts for the financial year ” in sub-section (1.) the word “ and ” (last occurring); and

(c) by inserting after sub-paragraph (iv) of paragraph (a) of that definition the following word and sub-paragraph:—

“; and (v) any amount included in the assessable or exempt income of that employer that is attributable to so much of the

consideration receivable by that employer in respect of the sale or lease by him of goods (other than goods in relation to which he is the producer for export) as represents an amount of prescribed levy paid by him to the Commonwealth in respect of the goods,”.

5. The amendments made by the last preceding section apply in relation to rebates in respect of the tax imposed on wages paid or payable by an employer in respect of the financial year that began on the first day of July, One thousand nine hundred and sixty-six, and in respect of all subsequent financial years.

Application of
amendments.