Pay-roll Tax Assessment (No. 2)

No. 88 of 1967

An Act to Exempt from Pay-roll Tax Wages paid by the Australian-American Educational Foundation.

[*Assented to 8 November 1967*]

BE 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 (No. 2) 1967*.

(2.) The *Pay-roll Tax Assessment Act* 1941–1966,* as amended by the *Pay-roll Tax Assessment Act* 1967,† is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Pay-roll Tax Assessment Act* 1967 is amended by omitting sub-section (2.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Pay-roll Tax Assessment Act* 1941–1967.

Commencement.

2. This Act shall be deemed to have come into operation on the twenty-eighth day of August, One thousand nine hundred and sixty-four.

Exemption from tax.

3. Section 15 of the Principal Act is amended by omitting paragraph (*h*) and inserting in its stead the following paragraph:—

"(*h*) by the Australian-American Educational Foundation;".

Saving.

4. The reference in paragraph (*h*) of section 15 of the Principal Act as amended by this Act to the Australian-American Educational Foundation shall, in relation to the period commencing on the twenty-eighth day of August, One thousand nine hundred and sixty-four, and ending on the day on which this Act receives the Royal Assent, be read as including a reference to the United States Educational Foundation in Australia.

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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; No. 33, 1963; Nos. 114 and 148, 1965; and Nos. 54 and 93, 1966.

† Act No. 20, 1967.

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