

PAY-ROLL TAX (TERRITORIES) ASSESSMENT AMENDMENT ACT (No. 2) 1978

No. 62 of 1978

An Act to amend the *Pay-roll Tax (Territories) Assessment Act 1971* to terminate the tax upon wages related to the Northern Territory of Australia, and for related purposes.

BE IT ENACTED by the Queen, and the Senate and House of Representatives of the Commonwealth of Australia, as follows:

1. (1) This Act may be cited as the *Pay-roll Tax (Territories) Assessment Amendment Act (No. 2) 1978*.¹ Short title,
&c.

(2) The *Pay-roll Tax (Territories) Assessment Act 1971*² is in this Act referred to as the Principal Act.

2. This Act shall come into operation on a date to be fixed by Proclamation. Commence-
ment

3. The title of the Principal Act is amended by omitting “or the Northern Territory of Australia”.

4. Section 4 of the Principal Act is amended—

Interpret-
ation

- (a) by omitting from the definition of “agent” in sub-section (1) “in a Territory, for or on behalf of another person outside a Territory,” and substituting “in the Australian Capital Territory, for or on behalf of another person outside that Territory,”;
- (b) by inserting in the definition of “corresponding law” in sub-section (1) “or of the Northern Territory” after “State”; and
- (c) by omitting from sub-section (1) the definition of “Territory” and substituting the following definitions:

“ ‘Territory’ means the Australian Capital Territory or the Northern Territory of Australia;

‘the Australian Capital Territory’ includes the Jervis Bay Territory;”.

5. Section 8 of the Principal Act is amended by inserting in paragraph (a) of sub-section (1) “, by the Northern Territory” after “Commonwealth”.

Secrecy

Pay-roll tax

6. Section 10 of the Principal Act is amended—

- (a) by omitting from sub-section (1) “(whether in respect of services performed or rendered before, on or after that date)” and substituting “and before 1 July 1978 (being wages in respect of services performed or rendered at any time)”; and
- (b) by inserting after sub-section (3) the following sub-sections:

“(3A) Subject to, and in accordance with the provisions of, this Act, tax is payable in respect of all wages that are paid or payable by an employer on or after 1 July 1978 (being wages in respect of services performed or rendered at any time) and—

- (a) are wages that are paid or payable in the Australian Capital Territory, not being wages so paid or payable in respect of services performed or rendered wholly in one of the States or wholly in the Northern Territory; or
- (b) are wages that are paid or payable elsewhere than in the Australian Capital Territory in respect of services performed or rendered wholly in that Territory.

“(3B) Sub-section (3A) does not apply in relation to wages that—

- (a) are paid on or after 1 July 1978 but were payable before that date; and
- (b) have been included in a return, being a return relating to a month or other period that ended before that date, furnished in accordance with the *Pay-roll Tax Assessment Act 1941* or this Act.

“(3C) For the purposes of paragraph (a) of sub-section (3A), wages that are payable to a person by his employer but have not been paid (not being wages that, under the terms of employment, are payable in a Territory or in a State) shall be deemed—

- (a) where those wages are payable in respect of services performed or rendered wholly in the Australian Capital Territory—to be wages payable to that person in that Territory;
- (b) where those wages are not payable in respect of services performed or rendered wholly in the Australian Capital Territory, wholly in the Northern Territory or wholly in one of the States, and the wages last paid or payable to that person by that employer were included or required to be included in a return under this Act, being a return

relating to a month or other period that commenced after 30 June 1978—to be wages payable to that person in the Australian Capital Territory; or

- (c) where those wages are not deemed, by either paragraph (a) or paragraph (b) or by any provision in a corresponding law that corresponds with either of those paragraphs, to be wages payable to that person in the Australian Capital Territory, in the Northern Territory or in a State—to be wages payable to that person by that employer at the place where that person last performed or rendered any services for that employer before those wages became payable.”

7. Section 17 is amended—

Returns

- (a) by inserting after sub-section (1) the following sub-section:

“(1A) Notwithstanding sub-section (1), a Northern Territory employer is not required to furnish to the Commissioner a return relating to a month subsequent to June 1978 unless he paid, or was liable to pay, taxable wages during the first-mentioned month or during an earlier month (not being a month earlier than July 1978).”;

- (b) by omitting “the last preceding sub-section” from sub-section (2) and substituting “sub-section (1)”;

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

“(5) In this section, ‘Northern Territory employer’ means an employer who is registered under section 16 by reason only of the application of this Act in relation to the Northern Territory in respect of wages paid or payable before 1 July 1978.”.

8. Section 36 is amended by inserting “, the Northern Territory” after “Commonwealth” in sub-section (4).

Commissioner
may collect
tax from
person
owing
money to
employer

9. The title of the *Pay-roll Tax (Territories) Act* 1971³ is amended by omitting “or the Northern Territory of Australia”.

Title of
Pay-roll Tax
(Territories)
Act

10. Notwithstanding the amendment made by paragraph 4 (a), the definition of “agent” in sub-section 4 (1) of the Principal Act as in force before 1 July 1978 has effect for the purposes of the application of the Principal Act in relation to wages paid or payable before 1 July 1978.

Application

No. 62

*Pay-roll Tax (Territories) Assessment
Amendment (No. 2)*

1978

NOTES

1. Act No. 62, 1978; assented to 22 June 1978.
2. Act No. 77, 1971, as amended. For previous amendments *see* Act No. 66, 1972; No. 216, 1973 (as amended by No. 20, 1974); No. 172, 1976; and No. 55, 1978.
3. Act No. 78, 1971, as amended. For previous amendments *see* Act No. 113, 1973; and No. 109, 1974.