

# Pay-Roll Tax (Territories) Assessment Amendment Act 1979

No. 10 of 1979

An Act to amend the *Pay-roll Tax (Territories) Assessment Act 1971*.

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

Short title,  
&c.

1. (1) This Act may be cited as the *Pay-roll Tax (Territories) Assessment Amendment Act 1979*.<sup>1</sup>

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

Commence-  
ment

2. This Act shall come into operation, or shall be deemed to have come into operation, as the case requires, on the first day of the month in which it receives the Royal Assent.<sup>1</sup>

General  
exemption

3. (1) Section 12 of the Principal Act is amended by omitting from sub-sections (3), (4) and (7) “\$5,000” and substituting “\$5,500”.

(2) Subject to sub-section (3), the amendments of section 12 of the Principal Act made by sub-section (1) apply in relation to a return or assessment in respect of a month or other period that commences on or after the date of commencement of this Act (in this sub-section referred to as the “commencement date”) or that commenced before, but ends on or after, the commencement date, but, for the purposes of the application of section 12 of the Principal Act as amended by sub-section (1) in relation to a return or assessment in respect of a month or other period (in this sub-section referred to as the “month or period of the return”) that commenced before, and ends on or after, the commencement date, the return or assessment shall be taken to relate to 2 periods, one period being the period that commenced on the commencement of the month or period of the return and ended on the day prior to the commencement date, and the other period being the period commencing on the commencement date and ending on the last day of the month or period of the return.

(3) Where a return or assessment relates to the whole of the financial year ending on 30 June 1979, sub-section (2) applies as if this Act had come into operation on 1 January 1979.

**4. Section 14 of the Principal Act is amended—**

(a) by omitting from paragraph (b) of sub-section (4A) “and” (last occurring);

Refund or  
rebate of tax  
on annual  
adjustment

(b) by omitting paragraph (c) of sub-section (4A) and substituting the following paragraphs:

“(c) in respect of the financial year that commenced on 1 July 1978—the amount ascertained by deducting from the aggregate of \$30,000 and \$33,000 an amount of \$2 for each amount of \$3 included in the amount by which the amount of the total wages paid by the employer in respect of the financial year exceeds the aggregate of \$30,000 and \$33,000; and

(d) in respect of a financial year subsequent to the financial year that commenced on 1 July 1978—the amount ascertained by deducting from \$66,000 an amount of \$2 for each amount of \$3 included in the amount by which the amount of the total wages paid by the employer in respect of the financial year exceeds \$66,000.”;

(c) by omitting from paragraph (b) of sub-section (4B) “and” (last occurring); and

(d) by omitting paragraph (c) of sub-section (4B) and substituting the following paragraphs:

“(c) in respect of the financial year that commenced on 1 July 1978—the amount that would be the prescribed amount referred to in sub-section (4A) in respect of the financial year if the employer had been an employer in Australia during the whole of the financial year and if—

(i) where the employer was an employer in Australia during a period (in this sub-paragraph referred to as the ‘employment period’) that is the whole or a part of the period that commenced on 1 July 1978 and ended on 31 December 1978 (whether or not the employer was an employer in Australia during any other part of the financial year)—each reference in paragraph (c) of sub-section (4A) to \$30,000 were a reference to the amount that bears to \$30,000 the same proportion as the employment period bears to 6 months; and

(ii) where the employer was an employer in Australia during a period (in this sub-paragraph referred to as the ‘employment period’) that is the whole or a part of the period that commenced on 1 January 1979 and ends on 30 June 1979 (whether or not the employer was an employer

in Australia during any other part of the financial year)—each reference in paragraph (c) of sub-section (4A) to \$33,000 were a reference to the amount that bears to \$33,000 the same proportion as the employment period bears to 6 months; and

- (d) in respect of a financial year subsequent to the financial year that commenced on 1 July 1978—the amount that would be the prescribed amount referred to in sub-section (4A) in respect of the financial year if the employer had been an employer in Australia during the whole of the financial year and if each reference in paragraph (d) of sub-section (4A) to \$66,000 were a reference to the amount that bears to \$66,000 the same proportion as the part of the year during which the employer was an employer in Australia bears to the whole of that financial year.”.

**Registration**

5. (1) Section 16 of the Principal Act is amended by omitting from sub-section (1) “\$1,150” and substituting “\$1,250”.

(2) The amendment of section 16 of the Principal Act made by sub-section (1) applies in relation to the month that commenced on the date of commencement of this Act and to each subsequent month.

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**NOTES**

1. Act No. 10, 1979; assented to 13 March 1979.
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 Nos. 55 and 62, 1978.