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**Pay-roll Tax (Territories) Assessment Amendment Act 1981**

**No. 69 of 1981**

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

[*Assented to 12 June 1981*]

BE IT ENACTED by the Queen, and the Senate and the 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* 1981.

**(2)** The *Pay-roll Tax (Territories) Assessment Act* 19711 is in this Act referred to as the Principal Act.

**Commencement**

**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.

**General exemption**

**3. (1)** Section 12 of the Principal Act is amended by omitting from subsections (3), (4) and (7) “$6,000” and substituting “$6,700”.

**(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 1981, sub-section (2) applies as if this Act had come into operation on 1 January 1981.

**Refund or rebate of tax on annual adjustment**

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

(a) by omitting from paragraph (4A) (d) “and” (last occurring);

(b) by omitting paragraph (4A) (e) and substituting the following paragraphs:

“(e) in respect of the financial year that commenced on 1 July 1980—the amount ascertained by deducting from the aggregate of $36,000 and $40,200 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 $36,000 and $40,200; and

“(f) in respect of a financial year subsequent to the financial year that commenced on 1 July 1980—the amount ascertained by deducting from $80,400 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 $80,400”;

(c) by omitting from paragraph (4B) (d) “and” (last occurring); and

(d) by omitting paragraph (4B) (e) and substituting the following paragraphs:

“(e) in respect of the financial year that commenced on 1 July 1980—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 1980 and ended on 31 December 1980 (whether or not the employer was an employer in Australia during any other part of the financial year)—each reference in paragraph (e) of

sub-section (4A) to $36,000 were a reference to the amount that bears to $36,000 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 1981 and ends on 30 June 1981 (whether or not the employer was an employer in Australia during any other part of the financial year)—each reference in paragraph (e) of sub-section (4A) to $40,200 were a reference to the amount that bears to $40,200 the same proportion as the employment period bears to 6 months; and

“(f) in respect of a financial year subsequent to the financial year that commenced on 1 July 1980—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 (f) of sub-section (4A) to $80,400 were a reference to the amount that bears to $80,400 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 subsection (1) “$1,350” and substituting “$1,500”.

**(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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**NOTE**

1. No. 77, 1971, as amended. For previous amendments, see No. 66, 1972; No. 216, 1973 (as amended by No. 20, 1974); No. 172, 1976; Nos. 55 and 62, 1978; Nos. 10, 19 and 64, 1979; and Nos. 11 and 134, 1980.