



Commonwealth Authorities (Australian Capital Territory Pay-roll Tax) Act 1995

No. 96 of 1995

**An Act relating to the liability of certain Commonwealth
authorities to pay Australian Capital Territory pay-roll tax**

[Assented to 5 September 1995]

The Parliament of Australia enacts:

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the *Commonwealth Authorities (Australian Capital Territory Pay-roll Tax) Act 1995*.

*Commonwealth Authorities (Australian Capital
Territory Pay-roll Tax) No. 96, 1995*

Commencement

2. This Act commences on the day on which it receives the Royal Assent.

Interpretation

3.(1) In this Act:

“Commonwealth authority” means an authority or body that:

- (a) was established by an Act; and
- (b) immediately before the commencement of the *Payroll Tax Act 1987* of the Australian Capital Territory, was registered as an employer, or had an application for registration pending, under:
 - (i) the *Pay-roll Tax (Territories) Assessment Act 1971*; or
 - (ii) the pay-roll tax law of a State or Territory;

Note: The *Payroll Tax Act 1987* of the Australian Capital Territory commenced on 1 August 1987.

“pay-roll tax law” means a law that relates to the imposition, assessment and collection of a tax on wages.

(2) For the purposes of this Act, a Commonwealth authority constituted or continued in existence by an Act is taken to be established by that Act.

**PART 2—LIABILITY OF CERTAIN COMMONWEALTH
AUTHORITIES TO PAY AUSTRALIAN CAPITAL TERRITORY
PAY-ROLL TAX**

Exempting provision not involving regulations

4.(1) This section applies to a Commonwealth authority if its establishing Act contains a provision:

- (a) to the effect that the authority is not subject to taxation under a law of a State or Territory to which the Commonwealth is not subject; or
- (b) to the effect that, except for taxation of a specified kind, the authority is not subject to taxation under a law of a State or Territory to which the Commonwealth is not subject.

(2) The provision does not have effect in relation to tax that is payable under the *Payroll Tax Act 1987* of the Australian Capital Territory.

Exempting provision involving regulations

5.(1) This section applies to a Commonwealth authority if:

- (a) its establishing Act contains a provision:
 - (i) to the effect that, except under a law specified in regulations made under the Act, the authority is not subject to taxation under a law of a State or Territory; or
 - (ii) to the effect that, except under a law specified in regulations made under the Act, the authority is not subject to taxation under a law of the Commonwealth or of a State or Territory;
- or

*Commonwealth Authorities (Australian Capital
Territory Pay-roll Tax) No. 96, 1995*

- (iii) to the effect that, except under a law specified in regulations made under the Act, and except for taxation of a specified kind, the authority is not subject to taxation under a law of a State or Territory; or
- (iv) to the effect that, except under a law specified in regulations made under the Act, and except for taxation of a specified kind, the authority is not subject to taxation under a law of the Commonwealth or of a State or Territory; and
- (b) immediately before the commencement of this Act, regulations were in operation specifying a pay-roll tax law of the Commonwealth or of a State or Territory.

(2) The provision has effect as if the *Payroll Tax Act 1987* of the Australian Capital Territory were also specified in regulations made under the Act.

Payments made before commencement of this Act

6. If a Commonwealth authority made any payments before the commencement of this Act on the basis that the payments were payable under the pay-roll tax law of the Australian Capital Territory, the Commonwealth authority cannot recover those payments.

[Minister's second reading speech made in—
House of Representatives on 21 June 1995
Senate on 22 June 1995]