

Statutory Rules

1980 No. 267

REGULATIONS UNDER THE WHEAT MARKETING ACT 1979¹

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Wheat Marketing Act* 1979.

Dated this third day of September 1980.

ZELMAN COWEN Governor-General

By His Excellency's Command,

PETER NIXON Minister of State for Primary Industry

WHEAT MARKETING (LIABILITY TO TAXATION) REGULATIONS

Citation

1. These Regulations may be cited as the Wheat Marketing (Liability to Taxation) Regulations.

Commencement

2. These Regulations shall be deemed to have come into operation on 29 November 1979.

Liability to pay-roll tax

- **3.** Sub-section 53 (2) of the *Wheat Marketing Act* 1979 does not apply in relation to taxation under any of the following laws as amended and in force from time to time:
 - (a) the Pay-roll Tax Act, 1971 of the State of New South Wales;
 - (b) the Pay-roll Tax Act 1971 of the State of Victoria;
 - (c) the *Pay-roll Tax Act* 1971 of the State of Queensland;
 - (d) the Pay-roll Tax Act, 1971 of the State of South Australia;
 - (e) the Pay-roll Tax Act, 1971 of the State of Western Australia;

- (f) the Pay-roll Tax Act 1971 of the State of Tasmania;
- (g) the *Pay-roll Tax Ordinance* 1978 of the Northern Territory.

NOTE

1. Notified in the *Commonwealth of Australia Gazette* on 11 September 1980.