Pay-roll Tax (Territories) Regulations

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council and after consideration of the recommendation made to the Treasurer by the Minister of State for Territories pursuant to sub-section 70 (1A) of the Pay-roll Tax (Territories) Assessment Act 1971, hereby make the following Regulations under that Act.

Dated 17 July 1986.

Governor-General

By His Excellency's Command,

PAUL KEATING

Treasurer

Citation

1. These Regulations may be cited as the Pay-roll Tax (Territories) Regulations.

Commencement

2. These Regulations shall be deemed to have come into operation on 1 July 1986.

Interpretation

3. In these Regulations, "the Act" means the Pay-roll Tax (Territories) Assessment Act 1971.

Prescribed amount—sub-section 12 (9) of the Act

4. For the purposes of the definition of "relevant amount" in sub-section 12 (9) of the Act, the amount of $16,666.67 is prescribed.

Prescribed amount—paragraph 14 (4C) (a) of the Act

5. For the purposes of paragraph 14 (4C) (a) of the Act, the amount of $200,000 is prescribed in relation to the financial year commencing on 1 July 1986 and each subsequent financial year.
Prescribed rate—sub-section 16 (1A) of the Act

6. (1) For the purposes of sub-section 16 (1A) of the Act, the rate of $3,846.15 per week is prescribed.

(2) The amount prescribed in sub-regulation (1) applies in relation to the month commencing on the date of commencement of these Regulations and to each subsequent month.

Repeal of former Pay-roll Tax (Territories) Regulations

7. Statutory Rules 1985 No. 185 are repealed.

NOTE