

Pay-roll Tax (Territories) Act 1973

No. 113 of 1973

AN ACT

To amend the *Pay-roll Tax (Territories) Act 1971*.

[Assented to 16 October 1973]

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

1. (1) This Act may be cited as the *Pay-roll Tax (Territories) Act 1973*. Short title and citation.
(2) The *Pay-roll Tax (Territories) Act 1971*,* as amended by this Act, may be cited as the *Pay-roll Tax (Territories) Act 1971–1973*.
2. This Act shall be deemed to have come into operation on 1 September 1973. Commencement.
3. Section 3 of the *Pay-roll Tax (Territories) Act 1971* is repealed and the following section substituted:—
“ 3. (1) Tax payable in accordance with the *Pay-roll Tax (Territories) Assessment Act 1971–1972* in respect of any wages is imposed by this Act— Imposition of pay-roll tax.
(a) in the case of wages that became payable before 1 September 1973—at the rate of 2½ per centum of the wages;

* Act No. 78, 1971.

- (b) in the case of wages that become payable on or after 1 September 1973 and before 1 July 1974—at the rate of $3\frac{1}{2}$ per centum of the wages; and
- (c) in the case of wages that become payable on or after 1 July 1974—at the rate of $4\frac{1}{2}$ per centum of the wages.

“(2) For the purposes of this section, wages paid before the day on which they would otherwise have become payable shall be deemed to have become payable on that day.”.
