

PAY-ROLL TAX.

No. 43 of 1971.

AN ACT to impose a tax upon employers in respect of certain wages, to provide for the assessment and collection of that tax, and for purposes connected therewith. [29 September 1971.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

PART I.

PRELIMINARY.

- 1**—(1) This Act may be cited as the *Pay-roll Tax Act 1971*. Short title and commencement.
- (2) Subject to subsection (3) of this section, this Act shall commence on a day to be fixed by proclamation.
- (3) The day fixed for the commencement of this Act may be a day before or after the making of the proclamation under subsection (2) of this section but shall not be earlier than the first day of September 1971.
- 2**—(1) In this Act, unless the contrary intention appears— Interpretation.
- “agent” includes a person who in this State, for or on behalf of another person outside this State, holds or has the management or control of the business of that other person and every person who, by an order of the Commissioner, is declared to be an agent or the sole agent for any other person for the purposes of this Act and on whom notice of that order has been served;
- “Australia” means the States of the Commonwealth;
- “Commissioner” means the person holding office as Commissioner of Pay-roll Tax under this Act;
- “Commonwealth Act” means the *Pay-roll Tax Assessment Act 1941-1969*, of the Commonwealth;
- “company” includes all bodies and associations (corporate and unincorporate) and partnerships;
- “corporation” means the corporation of a municipality within the meaning of the *Local Government Act 1962* and includes a committee appointed under Division IV of Part V of that Act;

- “corresponding law”, in relation to another State, means a law in force in that State relating to the imposition upon employers of a tax on wages paid or payable by them and the assessment and collection of that tax, but does not include the Commonwealth Act;
- “employer” means any person who pays or is liable to pay any wages;
- “financial year” means the period commencing on the first day of September 1971 or of the month in which this Act commences, whichever is the later, and ending on the thirtieth day of June 1972, and each year thereafter commencing on the first day of July;
- “liquidator” means the person who, whether or not appointed as liquidator, is the person required by law to carry out the winding-up of a company;
- “pay-roll tax” means pay-roll tax chargeable under section seven;
- “return” means a return under section thirteen;
- “return period” means a period in respect of which an employer who is registered, or required to apply for registration, under this Act is required to furnish a return under section thirteen;
- “tax” means pay-roll tax, further tax, or additional tax imposed by or under this Act;
- “taxable wages” means wages in respect of which liability to pay pay-roll tax arises under this Act;
- “trustee” means a person appointed or constituted trustee by act of parties, by order or declaration of a court, or by operation of law and includes—
- (a) an executor or administrator, guardian, committee, receiver, or liquidator; and
 - (b) a person having or taking upon himself the administration or control of any real or personal property affected by any express or implied trust, or acting in any fiduciary capacity, or having possession, control, or management of any real or personal property of a person under any legal or other disability;
- “wages” means any wages, salary, commission, bonuses, or allowances paid or payable (whether at piece work rates or otherwise and whether paid or payable in cash or in kind) to an employee as such and, without limiting the generality of the foregoing, includes—
- (a) any payment made by way of remuneration to a person holding office under, or in the service of, the Crown;
 - (b) any payment made under any prescribed classes of contracts to the extent to which that payment is attributable to labour;
 - (c) any payment made by a company by way of remuneration to a director or member of the governing body of that company;

- (d) any payment made by way of commission to an insurance or time-payment canvasser or collector; and
- (e) the provision by the employer of meals or sustenance or of the use of premises or quarters as consideration or part consideration for the employee's services.

(2) For the purposes of this Act, meals or sustenance provided by an employer are deemed to have a value of one dollar fifty cents per week or as otherwise prescribed in any particular case or class of cases and the use of premises or quarters provided by an employer are deemed to have a value of fifty cents per week or as otherwise prescribed in any particular case or class of cases.

(3) For the purposes of this Act other than paragraph (d) of subsection (2) of section three, the Australian Capital Territory (including the Jervis Bay Territory) and the Northern Territory of Australia are together deemed to be a State of the Commonwealth.

(4) For the purposes of this Act, a reference to wages paid by an employer does not include wages which, having become payable in a return period and having been included in a return in respect of that period, are paid at a time concurrent with a subsequent return period in respect of that employer.

3—(1) Except as otherwise expressly provided in this Act, the provisions of this Act apply to wages paid or payable to any person in the service of an employer, not being wages which, being taxable under the Commonwealth Act and the *Pay-roll Tax Act 1941-1969* of the Commonwealth (notwithstanding that those wages were paid after the commencement of this Act), have been included in a return under the Commonwealth Act. Application of Act.

- (2) For the purposes of this section, "employer" includes—
- (a) the Crown;
 - (b) a corporation;
 - (c) an authority within the meaning of the *Statutory Authorities Act 1962*;
 - (d) any authority constituted under a law of any State other than this State; and
 - (e) any authority constituted under a law of the Commonwealth in so far as any such authority is not immune from the operation of this Act by virtue of any law of the Commonwealth.

PART II.

ADMINISTRATION.

4—(1) The Commissioner of Taxes for the time being appointed under section six of the *Land and Income Taxation Act 1910* is the Commissioner of Pay-roll Tax for the purposes of this Act and the general administration of this Act is under his control, direction, and management. Commissioner of Pay-roll Tax.

(2) The Commissioner may, by instrument in writing under his hand, delegate to an officer of the Public Service employed in the administration or execution of this Act all or any of his powers or functions under this Act, except this power of delegation or his power to issue a certificate under subsection (7) of section forty-four.

(3) A delegation under subsection (2) of this section may be revoked at any time by the Commissioner.

(4) A power or function, the exercise or performance of which has been delegated under this section may, while the delegation remains unrevoked, be exercised or performed from time to time, in accordance with the terms of the delegation, by the delegate.

(5) A delegation under this section may be made subject to such conditions or limitations as to the exercise or performance of any of the powers or functions delegated, or as to time or circumstance, as may be specified in the instrument of delegation.

(6) Notwithstanding the provisions of subsection (2) of this section or any delegation made under this section, the Commissioner may continue to exercise or perform all or any of the powers or functions conferred or imposed on him by or under this Act.

(7) Any act or thing done or suffered by an officer of the Public Service while acting in the exercise of a delegation under this section has the same force and effect as if the act or thing had been done or suffered by the Commissioner.

Secrecy to be preserved; when information may be disclosed.

5—(1) Except as provided by subsection (2) of this section, no person, being or having been employed in the administration or execution of this Act, shall, directly or indirectly, disclose any information or publish any document or part of a document obtained by him or coming to his knowledge, or having been prepared, in connection with the administration or execution of this Act unless the disclosure is made—

- (a) with the consent of the person from whom the information or document was obtained;
- (b) with the consent of the taxpayer to whom the information relates, or, if the information relates to more than one taxpayer, with the consent of all the taxpayers to whom the information relates;
- (c) in connection with the administration or execution of this Act; or
- (d) for the purpose of any legal proceedings arising out of this Act or of any report of any such proceedings but not otherwise in connection with any legal proceedings except by or with the consent of any taxpayer to whom the information relates.

Penalty: One thousand dollars.

(2) Notwithstanding subsection (1) of this section, the Commissioner may disclose any information or publish any document or part of a document (including copies of or extracts from returns made

under this Act) obtained by him or coming to his knowledge, or which have been prepared, in connection with the administration or execution of this Act—

- (a) to the Commissioner of Taxation, a Second Commissioner of Taxation, or a Deputy Commissioner of Taxation of the Commonwealth;
- (b) to the officer or authority administering or executing a corresponding law; or
- (c) with the approval of the Treasurer, either generally or in any particular case—
 - (i) to the Commonwealth Statistician or a Deputy Commonwealth Statistician as may be requested for the purposes of the *Census and Statistics Act 1905-1966* of the Commonwealth or any Act of the Commonwealth amending, or passed in substitution for, that Act; or
 - (ii) to any person acting under or in the administration of any Act of the Commonwealth relating to the granting of financial assistance to the States.

PART III.

LIABILITY TO TAXATION.

6—(1) Subject to section ten, the wages in respect of which liability to pay tax under this Act is imposed are wages that are paid or payable by an employer on or after the first day of September 1971 or of the month in which this Act commences, whichever is the later (whether in respect of services performed or rendered before, on, or after that day), and—

Wages in respect of which liability to pay-roll tax is imposed.

- (a) are wages that are paid or payable in this State, not being so paid or payable in respect of services performed or rendered wholly in one other State;
- (b) are wages that are paid or payable elsewhere than in this State in respect of services performed or rendered wholly in this State; or
- (c) are wages that are paid or payable outside Australia in respect of services performed or rendered mainly in this State.

(2) For the purposes of paragraph (a) of subsection (1) of this section, wages that are payable to a person by his employer but have not been paid (not being wages that under the terms of employment are payable in this State or in another State) are deemed—

- (a) where those wages are payable in respect of services performed or rendered wholly in this State, to be wages payable to that person in this State;
- (b) where those wages are not payable in respect of services performed or rendered wholly in this State or wholly in one other State and the wages last paid or payable to that person by that employer were included or are required to be included in a return under this Act, to be wages payable to that person in this State; or

(c) where those wages are not deemed—

(i) under paragraph (a) or paragraph (b) of this subsection to be wages payable to that person in this State; or

(ii) under any provision of a corresponding law to be wages payable in the State to which that corresponding law applies,

to be wages payable to that person in this State in any case in which the services last performed or rendered by that person for that employer, before those wages became payable, were performed or rendered in this State.

(3) For the purposes of this section, where a cheque, bill of exchange, promissory note, money order, or postal order issued by a post office, or any other instrument is sent or given by an employer to a person or his agent in that behalf at a place in Australia in payment of wages, those wages are deemed to have been paid at that place and to have been paid when the instrument was so sent or given.

Imposition of pay-roll tax.

7—(1) Subject to, and in accordance with the provisions of, this Act, there shall be charged, levied, collected, and paid for and towards the Consolidated Revenue, in respect of all taxable wages, pay-roll tax at the rate of three and one-half per cent of those wages.

(2) Except as otherwise provided in this Act, all taxes paid and penalties recovered under this Act shall be paid into the Consolidated Revenue.

(3) The Treasurer may pay out of any payments under this Act for the time being in his hands, any sums authorized under this Act to be paid by way of refund.

Employer to pay pay-roll tax.

8 Pay-roll tax shall be paid by the employer by whom the taxable wages are paid or payable.

General exemption.

9—(1) For the purpose of ascertaining the pay-roll tax payable by an employer, there shall, subject to this section, be deducted from the amount of the taxable wages included in a return furnished in accordance with section thirteen or section fourteen, or from the amount of any taxable wages assessed by the Commissioner in pursuance of section eighteen—

(a) where the return or assessment relates to one month, the amount prescribed in subsection (3) of this section; or

(b) where the return or assessment relates to a period of more than one month, for each month included in that period, the amount prescribed in subsection (3) of this section.

(2) For the purpose of ascertaining the pay-roll tax payable by an employer who was an employer during part only of a month or other return period applicable to that employer, the amount to be deducted for that month or other return period from the amount of the taxable wages included in a return or assessment relating to that

month or other return period is the amount which bears to the amount prescribed in subsection (3) of this section applicable to the employer the same proportion as the number of days in that month or other return period during which the employer was an employer bears to the total number of days in that month or other return period.

(3) Subject to subsection (4) of this section, the prescribed amount for the purposes of subsections (1) and (2) of this section is—

- (a) where no deduction is made under subsection (4) of this section, the amount of one thousand seven hundred and thirty-three dollars thirty-three cents; or
- (b) where a deduction is made under that subsection, the proportion of that amount which remains.

(4) Where an employer—

- (a) is or was required under a corresponding law to include any wages in a return under that law relating to any period; and
- (b) is or was required to include any wages in a return under this Act relating to a period which is wholly or partly concurrent with the period referred to in paragraph (a) of this subsection,

the prescribed amount for the purposes of subsections (1) and (2) of this section is an amount which bears to the amount referred to in paragraph (a) of subsection (3) of this section the same proportion as the wages included in the return under this Act bears to the total wages included in the returns referred to in paragraphs (a) and (b) of this subsection for the concurrent period referred to in paragraph (b) of this subsection.

(5) Where the amount to be deducted in pursuance of this section from the amount of any taxable wages included in any return or assessment relating to a return period in any financial year exceeds the amount of the taxable wages included in that return or assessment, the amount of the excess shall be deducted from the taxable wages included in the return or assessment made by or on the employer relating to the next return period included in that financial year.

10 The provisions of this Part do not apply to wages paid or payable— Exemption
from pay-roll
tax.

- (a) by the Governor of a State;
- (b) by a religious or public benevolent institution, or a public hospital;
- (c) by a hospital which is carried on by a society or association otherwise than for the purpose of profit or gain to the individual members of the society or association;
- (d) by a school or college (other than a technical school or a technical college) which—
 - (i) is carried on by a body corporate, society, or association otherwise than for the purpose of profit or gain to the individual members of the body corporate, society, or association; and

- (ii) provides education at or below, but not above, the secondary level of education;
- (e) by a corporation, except to the extent that those wages are paid or payable for or in connection with—
 - (i) the conduct of any activity that is a trading undertaking within the meaning of Division XXII of Part XVI of the *Local Government Act 1962*;
 - (ii) the provision of off-street car parking;
 - (iii) the construction of any buildings or works, or the installation of any plant, machinery, or equipment for use in or in connection with any of the activities referred to in sub-paragraphs (i) and (ii) of this paragraph; or
 - (iv) any other activity which may be prescribed for the purposes of this section.
- (f) to members of his official staff by—
 - (i) a consular or other representative (other than a diplomatic representative) in Australia of the Government of any other part of Her Majesty's Dominions or of any other country; or
 - (ii) a Trade Commissioner representing in Australia any other part of Her Majesty's Dominions;
- (g) by the Commonwealth War Graves Commission;
- (h) by the Australian-American Educational Foundation;
- (i) to a person who is a member of the Defence Force of the Commonwealth or of the armed force of any part of Her Majesty's Dominions, being wages paid or payable by the employer from whose employment the person is on leave by reason of his being such a member;
- (j) out of the Consolidated Revenue—
 - (i) on account of salaries and payments related thereto set out in Subdivision A in each case of the second schedule to the *Consolidated Revenue Fund Appropriation Act 1970-1971*; or
 - (ii) on account of salaries and payments related thereto under any other Act which appropriates the Consolidated Revenue Fund for that purpose.

Refund or rebate of pay-roll tax on annual adjustment.

11—(1) Where the wages included or required to be included in returns relating to a financial year made or to be made by an employer under this Act, or under this Act and under a corresponding law—

- (a) in the case of an employer who was an employer in Australia during the whole of that financial year, do not exceed the amount prescribed in subsection (4) of this section in respect of that financial year; or

- (b) in the case of an employer who was an employer in Australia during part only of that financial year, do not exceed an amount that bears to the amount prescribed in subsection (4) of this section in respect of that financial year the same proportion as that part of the financial year bears to that financial year,

the Commissioner shall, upon application by the employer made in accordance with subsection (3) of this section, refund or rebate to that employer the amount of pay-roll tax paid or payable, as the case may be, by him to the Commissioner in respect of that financial year or part thereof, as the case may be.

(2) Where the total deductions made, in accordance with section nine or with a provision of a corresponding law, from the wages included or required to be included in returns relating to a financial year made or to be made by an employer under this Act, or under this Act and a corresponding law—

- (a) in the case of an employer who was an employer in Australia during the whole of that financial year, are less than the amount prescribed under subsection (4) of this section in respect of that financial year; or
- (b) in the case of an employer who was an employer in Australia during part only of that financial year, are less than an amount (that amount being referred to in paragraph (b) of subsection (5) of this section as “the proportionate amount”) that bears to the amount prescribed in subsection (4) of this section in respect of that financial year the same proportion as that part of the financial year bears to that financial year,

the Commissioner shall, upon application by the employer made in accordance with subsection (3) of this section—

- (c) where the employer has not included and is not required to include any wages paid or payable in respect of that financial year or that part of the financial year, as the case may be, in a return made under a corresponding law, refund or rebate to the employer an amount equal to the pay-roll tax paid or payable, as the case may be, by him to the Commissioner upon the amount of the deficiency; or
- (d) where the employer has included or is required to include wages paid or payable in respect of that financial year or that part of the financial year, as the case may be, in a return made under a corresponding law and in a return made under this Act, refund or rebate to the employer an amount equal to the pay-roll tax paid or payable, as the case may be, by him to the Commissioner upon—
- (i) the amount of the deficiency referred to in paragraph (a) or paragraph (b) of this subsection, as the case may require; or
- (ii) the amount, if any, by which the calculated deductions applicable to him in respect of that financial year exceed the total deduc-

tions actually made by him in accordance with section nine in respect of that financial year or that part of the financial year,

whichever amount is the lesser.

(3) An application under subsection (1) or subsection (2) of this section shall be made within the financial year next following the financial year in respect of which the refund or rebate is applied for.

(4) For the purposes of subsections (1) and (2) of this section—

(a) the amount prescribed in respect of the financial year commencing concurrently with the commencement of this Act is an amount which bears to the amount prescribed in paragraph (b) of this subsection the same proportion as that financial year bears to any subsequent financial year; and

(b) the amount prescribed in respect of any subsequent financial year is twenty thousand eight hundred dollars.

(5) For the purposes of subsection (2) of this section, the calculated deductions applicable to an employer in respect of a financial year are an amount—

(a) where the employer was an employer (whether or not only in this State) during the whole of that financial year, that bears to the amount prescribed under subsection (4) of this section in respect of that financial year; or

(b) where the employer was an employer (whether or not only in this State) during part only of that financial year, that bears to the proportionate amount ascertained in accordance with paragraph (b) of subsection (2) of this section and applicable to that employer,

the same proportion as the total taxable wages included or required to be included in returns made by that employer under this Act relating to periods ending in that financial year bear to the total wages included or required to be included in returns made by that employer under this Act and under a corresponding law relating to periods ending in that financial year.

(6) Where a person who, during any part of a financial year did not pay and was not liable to pay taxable wages, satisfies the Commissioner that, by reason of the nature of his trade or business, the taxable wages paid or payable by him fluctuate with different periods of the financial year the Commissioner may treat him—

(a) if he has conducted that trade or business during the whole of the financial year, as an employer throughout the financial year; or

(b) if he has conducted that trade or business during part only of the financial year, as an employer during that part of the financial year.

(7) Notwithstanding anything contained in this section, the total amount refunded or rebated to any employer in pursuance of this

section in respect of any financial year shall not exceed the amount of pay-roll tax paid or payable by him to the Commissioner in respect of that financial year.

PART IV.

REGISTRATION AND RETURNS.

12—(1) An employer (not being an employer who is registered or deemed to be registered under this Part as an employer) who, during a month, pays or is liable to pay, anywhere, wages at a rate in excess of four hundred dollars a week, the whole or any part of which is taxable wages, shall apply within seven days after the close of that month, to the Commissioner in the prescribed form, for registration as an employer, and thereupon the Commissioner shall register him as an employer under this Act. Registration.

(2) The Commissioner may cancel the registration of a person as an employer if that person has ceased to be an employer paying wages at the rate referred to in subsection (1) of this section.

(3) A person who, immediately before the commencement of this Act, was the holder of a certificate in force under the regulations made under the Commonwealth Act to the effect that he was registered as an employer in respect of this State, is deemed to be registered as an employer under this Act.

(4) A person who is deemed under subsection (3) of this section to be registered as an employer and who is required, by a notice in writing served on him by the Commissioner, to apply to the Commissioner, within the time specified in the notice, for registration as an employer, ceases to be deemed to be so registered upon the expiration of that time.

13—(1) Every employer who is registered, or deemed to be registered, or required to apply for registration in accordance with the provisions of section twelve shall, subject to subsection (2) of this section, within seven days after the close of each month, furnish to the Commissioner, in the prescribed form, a return relating to that month and shall specify in that return any taxable wages that were paid or payable by him during that month. Returns to be furnished by employer.

(2) Where the Commissioner is of the opinion that it would be unduly onerous to require an employer to furnish returns—

- (a) within the time specified in subsection (1) of this section, he may, by notice in writing, vary the time within which that employer is required to furnish returns in pursuance of that subsection; or
- (b) relating to each month, he may, by notice in writing, authorize that employer to furnish returns relating to such other periods as may be specified in the notice,

and the employer shall, while that notice remains unrevoked, furnish returns accordingly.

(3) The Commissioner may, at any time, by notice in writing, revoke any notice given in pursuance of subsection (2) of this section.

(4) An employer who under the Commonwealth Act was, immediately before the commencement of this Act, required to furnish returns under that Act within a specified time, being longer than

seven days, or relating to periods of three months, or of six months, or of twelve months, shall be deemed to have been required by a notice under subsection (2) of this section to furnish returns under this Act within the time so specified or relating to prescribed periods, as the case may be.

(5) For the purposes of subsection (4) of this section, a reference to a prescribed period is, in relation to any employer, a reference to—

(a) the period commencing on the day this Act commences and ending on the thirty-first day of December 1971; and

(b) where—

(i) that employer was required under the Commonwealth Act to furnish returns relating to periods of three months, each period of three months;

(ii) that employer was required under the Commonwealth Act to furnish returns relating to periods of six months, each period of six months; or

(iii) that employer was required under the Commonwealth Act to furnish returns relating to periods of twelve months—

(A) the period of six months ending on the thirtieth day of June 1972; and

(B) each period of twelve months after that period,

that occurs after the period referred to in paragraph (a) of this subsection.

**Exemption
from furnish-
ing returns.**

14—(1) If the Commissioner is of the opinion that no tax will be payable by an employer, or, if paid, would be refunded upon application by the employer made under section eleven, he may issue a certificate to that employer exempting him from furnishing monthly returns in accordance with the provisions of section thirteen and any employer to whom such a certificate is issued may refrain from furnishing monthly returns but shall, unless the contrary is expressed in the certificate, furnish an annual return within twenty-one days after the close of each financial year.

(2) A certificate issued under subsection (1) of this section may be either unconditional or subject to such conditions as the Commissioner thinks fit.

(3) The issue of a certificate under subsection (1) of this section does not exempt an employer from the payment of any pay-roll tax, notwithstanding that it may have the effect of postponing the time for payment of any pay-roll tax.

(4) A certificate in force under the Commonwealth Act exempting an employer from furnishing monthly returns is deemed to be a certificate issued by the Commissioner under subsection (1) of this

section and any conditions to which that certificate was subject shall be deemed to be conditions imposed by the Commissioner under subsection (2) of this section.

15 In addition to any return required to be furnished by this Act, the Commissioner may, by notice in writing, call upon any employer or person to furnish to him, within the time specified in the notice, such return or such further or fuller return as the Commissioner requires whether on his own behalf or as an agent or a trustee. Further returns.

16—(1) The Commissioner may, by notice in writing, require any employer or person to furnish him with such information as he requires for the purpose of inquiring into or ascertaining his or any other person's liability or entitlement under this Act, and may require him to produce all books, documents, and any other papers in his custody or under his control relating to or which, in the opinion of the Commissioner, may relate to that liability or entitlement, whether directly or indirectly. Power to obtain information; access to books, &c.

(2) The Commissioner may require the information referred to in subsection (1) of this section to be given by statutory declaration.

(3) The Commissioner, or any officer of the Public Service employed in the administration or execution of this Act authorized by the Commissioner in that behalf, has at all reasonable times full and free access to all buildings, places, books, documents, and other papers for any of the purposes of this Act and for any such purpose may make extracts from or copies of any such books, documents, or papers.

PART V.

COLLECTION AND RECOVERY OF TAX.

17 Subject to sections twenty and twenty-one, every employer liable to pay pay-roll tax shall pay the tax within the time within which he is required by or under section thirteen to lodge the return of the wages in respect of which tax is payable. Time for payment of tax.

18—(1) Where the Commissioner finds in any case that pay-roll tax or further tax is payable by any employer, he may— Assessments.

- (a) assess the amount of taxable wages paid or payable by that employer; and
- (b) calculate the pay-roll tax or further tax payable thereon.

(2) Subject to subsection (3) of this section, where—

- (a) any employer fails or neglects to furnish any return as and when required by this Act or by the Commissioner;
- (b) the Commissioner is not satisfied with any return made by any employer; or
- (c) the Commissioner has reason to believe or suspect that any employer (notwithstanding that that employer may not have furnished any return) is liable to pay pay-roll tax,

the Commissioner may cause an assessment to be made of the amount upon which, in his judgment, pay-roll tax or further tax ought to be levied and that person is liable to pay pay-roll tax or further tax thereon, except in so far as he establishes on objection or appeal that the assessment is excessive.

(3) Subsection (2) of this section does not authorize the Commissioner to cause an assessment under that subsection to be made on the ground that any deduction made from the wages included in any return is not correctly made, if the deduction is made in accordance with section nine.

(4) Any employer who becomes liable to pay pay-roll tax or further tax by virtue of an assessment made under subsection (2) of this section is also liable to pay, by way of additional tax, double the amount of that pay-roll tax or further tax or the amount of two dollars, whichever is the greater, but the Commissioner may, in any particular case, for any reason which he in his absolute discretion thinks sufficient, remit the additional tax or any part thereof.

(5) As soon as conveniently may be after an assessment is made under this section, the Commissioner shall cause notice in writing of the assessment and of the pay-roll tax, further tax, or additional tax payable to be served on the employer liable to pay it.

(6) The amount of pay-roll tax, further tax, or additional tax specified in a notice under subsection (5) of this section is payable on or before the date specified in the notice together with any other amount which may be payable in accordance with any other provisions of this Act.

(7) The omission to give any notice under this section does not invalidate the assessment and calculation made by the Commissioner.

Refunds.

19 Where the Commissioner finds in any case that tax has been overpaid he may, upon application therefor being made by the person entitled thereto within three years after the date of the overpayment, refund to that person an amount equal to the amount of tax found to be overpaid.

Employer leaving Australia.

20 When the Commissioner has reason to believe that an employer may leave Australia before any tax becomes due and payable by him, the tax is due and payable on such date as the Commissioner fixes and specifies in a notice served on the employer.

Time to pay extensions and instalments.

- 21** The Commissioner may, in any case in which he thinks fit—
- (a) extend the time for payment of any tax by such period as he considers the circumstances warrant; or
 - (b) permit the payment of tax to be made by instalments within such time as he considers the circumstances warrant.

Additional tax.

22—(1) If any tax payable under this Act is not paid before the expiration of the time within or by which that tax is payable, or such further time as may be allowed by the Commissioner under

section twenty-one, additional tax is payable at the rate of ten per cent per annum upon the amount of the unpaid tax, to be computed from the expiration of the time within or by which the tax was payable or that further time, as the case may be.

(2) The Commissioner may, in any particular case, for reasons which in his absolute discretion he thinks sufficient, remit the additional tax or any part thereof.

23—(1) Tax shall be deemed when it becomes due and payable to be a debt due to Her Majesty and payable to the Commissioner. Recovery of tax.

(2) Any tax unpaid may be sued for and recovered in any court of competent jurisdiction by the Commissioner.

24 If, in any proceedings against an employer for the recovery of any tax, the defendant— Substituted service.

(a) if absent from this State and has not, to the knowledge of the Commissioner after reasonable inquiry in that behalf, any attorney or agent in this State on whom service of process can be effected; or

(b) cannot after reasonable inquiry be found,

service of any process in the proceedings may, without leave of the court, be effected on him by posting it or a sealed copy thereof in a letter addressed to him at his last known place of business or abode in this State.

25—(1) A person who is liquidator of any company which is being wound-up and which is, or on or after the day on which this Act commences has been, an employer registered or required to be registered under this Act, shall, within fourteen days after he has become liquidator of that company, serve on the Commissioner notice in writing of his appointment as liquidator. Liquidator to give notice.

(2) The Commissioner shall, as soon as practicable after receiving notice under subsection (1) of this section, notify the liquidator of the amount which appears to the Commissioner to be sufficient to provide for any tax which then is or will thereafter become payable by the company.

(3) The liquidator of a company—

(a) shall not without leave of the Commissioner part with any of the assets of the company until he has been notified under subsection (2) of this section;

(b) shall set aside, out of the assets available for the payment of the tax, assets to the value of the amount so notified, or the whole of the assets so available if they are of less than that value; and

(c) is, to the extent of the value of the assets which he is so required to set aside, liable as trustee to pay the tax.

(4) Subject to subsection (6) of this section, if the liquidator of a company fails to comply with any provision of this section, or fails as trustee to pay the tax for which he is liable under sub-

section (3) of this section, he is, to the extent of the value of the assets of which he has taken possession and which are, or were at any time, available to him for the payment of the tax, personally liable to pay the tax, and is guilty of an offence.

Penalty: One thousand dollars.

(5) Where more persons than one are appointed liquidators or required by law to carry out the winding-up of a company the obligations and liabilities attaching to a liquidator under this section are joint and several and, where any one of those persons has paid the tax due in respect of the company being wound-up, he shall be entitled to contribution under, and in accordance with the provisions of, section thirty.

(6) Notwithstanding anything contained in this section, all costs, charges, and expenses which, in the opinion of the Commissioner, have been properly incurred by the liquidator in the winding-up of a company, including the remuneration of the liquidator, may be paid out of the assets of the company in priority to any tax payable in respect of the company.

(7) Nothing in this section—

(a) limits the liability of a liquidator under section forty-two; or

(b) affects any of the provisions of the *Companies Act 1962*.

(8) Any notice given by a liquidator under the Commonwealth Act of his appointment as a liquidator shall be deemed to be a notice of his appointment as a liquidator served on the Commissioner in accordance with subsection (1) of this section.

Agent for
absentee
principal
winding-up
business.

26—(1) Where an agent for a principal absent from this State has been required by the principal to wind-up the principal's business, he shall, before taking any steps to wind-up the business, notify the Commissioner of his intention to do so, and shall set aside such sum out of the assets of the principal as appears to the Commissioner to be sufficient to provide for any tax that becomes payable.

(2) An agent who fails to give notice to the Commissioner or fails to provide for payment of the tax as required by this section shall be personally liable for any tax that becomes payable in respect of the business of the principal, and is guilty of an offence.

Penalty: One thousand dollars.

(3) Any notice given by an agent for an absentee principal under the Commonwealth Act of his intention to wind-up the business of his principal shall be deemed to be a notice of his intention to do so served on the Commissioner in accordance with subsection (1) of this section.

Where tax not
paid during
lifetime.

27 Where, whether intentionally or not, an employer who dies after the commencement of this Act has, in his lifetime, evaded the payment of any pay-roll tax chargeable under this Act by reason of not having made any, or full, complete, and accurate, returns—

(a) the Commissioner has the same powers and remedies against the trustees of the estate of the employer in

respect of the liability which the employer had as he would have had against the employer if he were still living;

- (b) the trustees shall make such returns and furnish such information as the Commissioner requires for the purpose of an accurate assessment;
- (c) the trustees are subject to further and additional tax to the same extent as the employer would have been subject if he were still living but the Commissioner may in any case, for reasons that in his absolute discretion he thinks sufficient, remit the whole or any part of that further or additional tax; and
- (d) the amount of any tax payable by the trustees is a charge on all the employer's estate in their hands in priority to all other encumbrances other than charges in respect of debts payable to the Commissioner.

28—(1) Where, at the time of an employer's death, he had not paid the whole of the tax payable up to the date of his death, the Commissioner has the same powers and remedies for the assessment and recovery of tax from the trustees of his estate as he would have had against that employer, if he were still living.

Provision for payment of tax by executors or administrators; levy by distress and sale where no executors or administrators.

(2) The trustees of a deceased employer's estate shall furnish such of the returns mentioned in Part IV as have not been furnished by the deceased.

(3) Where the trustees of a deceased employer's estate are unable or fail to furnish a return, the Commissioner may estimate and make an assessment of the taxable wages on which, in his judgment, pay-roll tax ought to be charged.

(4) Where, in respect of the estate of a deceased employer, probate has not been granted or letters of administration have not been taken out within six months of his death, the Commissioner may cause an assessment to be made of the amount of tax due by the deceased employer.

(5) The Commissioner shall cause notice of an assessment under subsection (4) of this section to be published twice in a daily newspaper circulating in the State of the Commonwealth in which the deceased was residing at the time of his death.

(6) Any person claiming an interest in the estate of a deceased employer may, within forty-two days after the first publication of the notice of the assessment as required by subsection (5) of this section, post to or lodge with the Commissioner an objection in writing against the assessment stating fully and in detail the grounds on which he relies and the provisions of this Act relating to objections and appeals thereupon apply in relation to that objection.

(7) Subject to any amendment of an assessment under subsection (4) of this section by the Commissioner, or by the Supreme Court under section thirty-three, that assessment is conclusive evidence of the indebtedness of the estate of the deceased employer to the Commissioner.

(8) The Commissioner may issue an order authorizing the person named therein, or any police officer, to levy by distress and sale of any property of a deceased employer, the amount of tax assessed under subsection (4) of this section in respect of that employer together with such costs as the Commissioner may authorize.

(9) Upon the issue of an order under subsection (8) of this section the person or police officer so authorized shall have power to levy the amount by distress and sale and shall render any overplus to the estate of the deceased employer.

(10) Notwithstanding anything contained in subsections (7), (8), and (9) of this section, if at any time probate of the will of the deceased is, or letters of administration of the estate are, granted to a person, that person may, within forty-two days after the date on which probate was, or letters of administration were, granted, lodge an objection against the assessment, stating fully and in detail the grounds on which he relies, and the Commissioner shall consider any such objection and shall make such amendment (if any) as he considers necessary.

Recovery of tax paid on behalf of another person.

29 A person who, under the provisions of this Act, pays any tax for or on behalf of any other person is entitled to recover the amount so paid from that other person as a debt, together with the costs of recovery, or to retain or deduct that amount out of any money in his hands belonging or payable to that other person.

Contribution from joint taxpayers.

30 Where two or more persons are jointly liable to pay tax each of them is liable for the whole tax, but any of them who has paid the tax may recover contribution as follows:—

- (a) A person who has paid the tax in respect of any wages may recover by way of contribution from any other person jointly liable to that tax a sum which bears to the tax the same proportion as the share of the taxable wages which that other person paid or was liable to pay bears to the total amount of taxable wages which the person jointly liable to tax paid or was liable to pay; and
- (b) A person entitled to contribution under this section may sue therefor in any court of competent jurisdiction as money paid to the use of the person liable to contribute at his request, or may retain or deduct the amount of the contribution out of any moneys in his hands belonging or payable to the person liable to contribute.

Commissioner may collect tax from person owing money to employer.

31—(1) The Commissioner may, by notice in writing (a copy of which shall be served on the employer at his last known place of abode or business), require—

- (a) any person by whom any money is due or accruing or may become due to an employer;
- (b) any person who holds or may subsequently hold money for or on account of an employer;

(c) any person who holds or may subsequently hold money on account of some other person for payment to an employer; or

(d) any person having authority from some other person to pay money to an employer,

to pay to him forthwith upon the money becoming due or being held, or within such further time as the Commissioner may allow, the money or so much thereof as is sufficient to pay the tax due by the employer or the fines and costs, if any, imposed by a court on him in respect of an offence against this Act.

(2) Any person who fails to comply with any notice under this section shall be guilty of an offence.

Penalty: One thousand dollars.

(3) Where an amount of any money referred to in subsection (1) of this section is less than the amount of tax due by the employer, the person shall pay to the Commissioner in reduction of the amount of tax due the amount payable by that person to the employer.

(4) Any person making a payment in pursuance of this section is deemed to have been acting under the authority of the employer and of any other person who would, but for this section, have had a valid claim to the whole or part of any money which, in pursuance of this section, is paid to the Commissioner, and is by force of this section indemnified in respect of that payment.

(5) If the tax due by the employer, or the fine and costs, if any, imposed by a court on him, are paid before any payment is made under a notice given in pursuance of this section, the Commissioner shall forthwith give further notice of the payment.

(6) In this section, "tax" includes any judgment debt and costs in respect of any tax.

PART VI.

OBJECTIONS AND APPEALS.

32—(1) An employer who is dissatisfied with any assessment or determination made by the Commissioner under this Act (not being a determination concerning a remission under subsection (2) of section twenty-two, paragraph (c) of section twenty-seven, or under subsection (2) of section thirty-six) may, within thirty days after service of notice of the assessment or determination, as the case may be, or, upon application made to the Commissioner in that behalf within that thirty days, such further time not exceeding thirty days as the Commissioner may allow, lodge with the Commissioner an objection in writing stating fully and in detail the grounds of the objection. Objections.

(2) Notwithstanding subsection (1) of this section, where an assessment is an amended assessment the person objecting to the assessment has no further right of objection than he would have had if the amended assessment had not been made except to the extent to which, by reason of the amended assessment, a fresh liability in respect of any matter is imposed on him or an existing liability in respect of any matter is increased.

(3) The Commissioner shall consider the objection and may either disallow it or allow it, either wholly or in part.

(4) If the employer's liability or assessment is reduced by the Commissioner after considering the objection, the Commissioner shall refund to the employer any amounts paid by him in excess of the tax payable under the reduced liability or assessment.

(5) The Commissioner shall give to the objector written notice of his decision on the objection.

Appeal.

33—(1) An employer who is dissatisfied with a decision of the Commissioner on an objection made by that employer may, within thirty days after receipt of notice of that decision under subsection (5) of this section, appeal to the Supreme Court which has jurisdiction to hear and determine the appeal.

(2) Notice of an appeal under this section shall be in the prescribed form, a copy of which shall be served on the Commissioner.

(3) The employer shall be limited, on the hearing of an appeal, under this section to the grounds stated in his objection.

(4) If the employer's liability or assessment has been reduced on objection, the reduced liability or assessment shall be the liability or assessment appealed against under this section.

(5) On the hearing of an appeal under this section, the Supreme Court—

- (a) shall proceed in accordance with the Rules of Court;
- (b) shall make such order on the appeal as it thinks fit with respect to any determination of the Commissioner that is the subject of the appeal;
- (c) may either reduce or increase any assessment, the subject of the appeal; and
- (d) may make such order as to costs as it thinks fit.

Pending appeal not to delay payment of tax.

34—(1) The fact that an appeal is pending with respect to any liability or assessment under this Act does not in the meantime interfere with or affect the liability or assessment that is the subject of that appeal, and the tax may be recovered as if no appeal were pending.

(2) If the liability or assessment under this Act is altered on appeal, a due adjustment shall be made by the Commissioner, for which purpose amounts paid in excess shall be refunded, and amounts short paid shall be recoverable as arrears.

PART VII.

PENAL PROVISIONS.

Offences.

35—(1) Any person who—

- (a) neglects to furnish any return or information or to comply with any requirement of the Commissioner as and when required by this Act or by the Commissioner;
- (b) without just cause shown by him refuses or neglects to produce any books or papers required of him by the Commissioner or an officer of the Public Service employed in the administration or execution of this Act;

(c) makes or delivers a return which is false in any particular or makes any false answer, whether orally or in writing; or

(d) contravenes any provision of this Act for the contravention of which no penalty is expressly provided,

is guilty of an offence.

Penalty: One thousand dollars.

(2) Any person who, after conviction for an offence against this section, continues to fail to comply with the requirements of or under this Act in respect of which he was convicted is guilty of an offence and punishable as provided in section thirty-seven.

(3) Where an offence against this section arises under paragraph (a) or paragraph (d) of subsection (1) of this section by reason of the neglect or failure of a person to do anything within a particular period, the offence shall, for the purposes of subsection (2) of this section, be deemed to continue for as long as the thing remains undone, notwithstanding that that period has elapsed.

36—(1) Notwithstanding anything contained in section thirty-five, any employer who—

Additional
tax in certain
cases.

(a) neglects, otherwise than as referred to in paragraph (b) of this subsection, to furnish any return or information as and when required by this Act or by the Commissioner, is liable to pay additional tax at the rate of ten per cent per annum upon the amount of pay-roll tax payable by him (that percentage to be calculated for the period commencing on the last day allowed for furnishing the return or information and ending on the day upon which the return or information is furnished or the day upon which an assessment is made under section eighteen of this Act, whichever occurs first), or the amount of two dollars, whichever is the greater; or

(b) furnishes a return to the Commissioner, but neglects to include in that return any particulars of taxable wages required by this Act to be included in that return, is liable to pay by way of additional tax double the amount of the difference between the pay-roll tax properly payable and the pay-roll tax payable upon the basis of the return furnished, or the amount of two dollars, whichever is the greater.

(2) The Commissioner may, in any case, for reasons that in his absolute discretion he thinks sufficient, remit the additional tax payable under this section or any part thereof.

(3) If the Commissioner considers that the circumstances of any case warrant action being taken to recover the penalty provided by section thirty-five, he may take that action in which case the additional tax payable under this section shall not be charged.

Evading
taxation.

37 Any person who, by any wilful act, default, or neglect, or by any fraud, art, or contrivance, evades or attempts to evade pay-roll tax chargeable under this Act, is guilty of an offence.

Penalty: One thousand dollars and treble the amount of pay-roll tax avoided or attempted to be avoided.

Time for
commencing
prosecutions.

38—(1) A prosecution in respect of any offence against section thirty-seven may be commenced at any time within three years after the commission of the offence.

(2) A prosecution in respect of any offence arising under paragraph (a) or paragraph (c) of subsection (1) of section thirty-five may be commenced at any time.

Penalties not
to relieve
from tax.

39 Subject to subsection (3) of section thirty-six, payment of a penalty under this Act does not relieve any person from liability to any tax for which he would otherwise be liable.

Obstructing
officers.

40 Any person who obstructs or hinders any officer of the Public Service or any police officer acting in the administration or execution of this Act is guilty of an offence.

Penalty: One thousand dollars.

PART VIII.

MISCELLANEOUS.

Agents and
trustees.

41 The following provisions apply in respect of every agent or trustee:—

- (a) He is answerable as an employer for the doing of all such things as are required to be done by or under this Act or in respect of any payment of wages which is subject to pay-roll tax under this Act;
- (b) He shall, in respect of any payment of wages which is subject to pay-roll tax under this Act, make the returns and is chargeable with pay-roll tax thereon, but in his representative capacity only, and each return shall, except as otherwise provided by this Act, be separate and distinct from any other;
- (c) If he is an executor or administrator, the returns made by him shall be the same as far as practicable as the deceased person, if living, would have been liable to make;
- (d) Where as an agent or a trustee he pays tax, he is by force of this section authorized to recover the amount so paid from the person on whose behalf he paid it, or to deduct it from any money in his hands belonging to that person;
- (e) He is by force of this section authorized and required to retain from time to time out of any money which comes to him in his representative capacity so much as is sufficient to pay the tax;

- (f) He is by force of this section personally liable for the tax payable if, after the Commissioner has required him to make a return, or while the tax remains unpaid, he, except with the written permission of the Commissioner, disposes of or parts with any fund or money which comes to him from or out of which tax could legally be paid, but he is not otherwise personally liable for the tax;
- (g) He is by force of this section indemnified for all payments which he makes in pursuance of this Act or by the requirements of the Commissioner; and
- (h) For the purpose of ensuring the payment of tax the Commissioner has the same remedies against attachable property of any kind vested in or under his control or management or in his possession, as the Commissioner would have against the property of any other person in respect of tax, and in as full and ample a manner.

42 With respect to every person who has the receipt, control, or disposal of money belonging to a person resident out of Australia who is liable to pay tax under this Act, the following provisions, subject to this Act, apply:—

Person in receipt or control of money for absentee employer.

- (a) He shall when required by the Commissioner pay the tax due and payable by the person on whose behalf he has the receipt, control, or disposal of money;
- (b) Where he pays tax in accordance with paragraph (a) of this section he is, by force of this section, authorized to recover the amount so paid from the person on whose behalf he paid it or to deduct it from any money in his hands belonging to that person;
- (c) He is, by force of this section, authorized and required to retain from time to time out of any money which comes to him on behalf of the person resident out of Australia so much as is sufficient to pay the tax which is or will become due by that person;
- (d) He is, by force of this section, personally liable for the tax payable by him on behalf of the person resident out of Australia after the tax becomes payable, or if, after the Commissioner has required him to pay the tax, he, except with the written permission of the Commissioner, disposes of or parts with any fund or money then in his possession, or which comes to him from or out of which the tax could legally be paid, but he is not otherwise personally liable for the tax; and
- (e) He is, by force of this section, indemnified for all payments which he makes in pursuance of this Act or in accordance with the requirements of the Commissioner.

43—(1) A person who is an employer registered or required to be registered under this Act shall, for the purposes of this Act, keep proper books or accounts and shall preserve those books or

Books, accounts, &c. to be preserved.

accounts for a period of not less than five years after the completion of the transactions to which they relate.

Penalty: One thousand dollars.

(2) This section does not apply so as to require the preservation of any books, accounts, or documents—

- (a) in respect of which the Commissioner has notified the employer that preservation is not required; or
- (b) of a company which has gone into liquidation and which has been finally dissolved.

Evidence.

44—(1) For the purposes of any proceedings against a person for the recovery of tax, a certificate purporting to be signed by the Commissioner certifying that—

- (a) the employer named in the certificate was liable to tax in respect of the period specified in the certificate;
- (b) an assessment of tax was made against him;
- (c) the particulars of the assessment are as stated in the certificate;
- (d) notice of the assessment was served upon the employer; or
- (e) the amount specified in the certificate was at the date of the certificate payable as tax by the employer named in the certificate,

is evidence of the matters so certified.

(2) The production of any document or a copy of a document under the hand or purporting to be under the hand of the Commissioner, or purporting to have been issued by the Commissioner (that document or copy purporting to be a notice or a copy of a notice specifying any liability or entitlement of an employer under this Act, or to be a copy of a determination made under this Act), is conclusive evidence of the exercise of any act required by this Act to be done or performed by the Commissioner for the purpose of ascertaining the liability or entitlement so specified or making the determination and (except in proceedings on appeal when it is evidence only) is conclusive evidence of the correctness of any calculations upon which that liability or entitlement is ascertained or on which that determination is based.

(3) The production of any document purporting to be under the hand of the Commissioner (that document purporting to be a copy of or extract from any document or return furnished to, or of any document issued by, the Commissioner) is for all purposes conclusive evidence of the matter therein set forth, without producing the original.

(4) In any proceedings against a person for failing or neglecting to duly furnish a return, a certificate in writing purporting to be signed by the Commissioner certifying that the return has not been received from that person by any officer authorized by the Commissioner to receive returns is evidence that the defendant has failed or neglected to furnish the return.

(5) In any proceedings against a person for neglecting to furnish the Commissioner with any information required by the Commissioner in pursuance of section sixteen, a certificate purporting to be signed by the Commissioner certifying that—

- (a) the defendant was so required to furnish the Commissioner with the information of the nature specified in the certificate; and
- (b) the defendant neglected to furnish the information as and when required by the Commissioner,

is evidence of the matters so certified.

(6) In any proceedings against a person for neglecting to register as an employer, a certificate in writing purporting to be signed by the Commissioner certifying that on a day specified in the certificate that person was not registered as an employer is evidence of the matter so certified.

(7) A certificate purporting to be under the hand of the Commissioner certifying that on a day specified in the certificate an officer of the Public Service named in the certificate was a delegate of the Commissioner under section four to whom such powers and functions of the Commissioner as are specified in the certificate had been delegated on terms (if any) so specified is evidence of the matters so certified.

45—(1) Any certificate, notice, form, or other document required or authorized by this Act to be served or given by the Commissioner shall be deemed to have been served or given—

Service of documents by the Commissioner.

- (a) if delivered personally to, or if left at the last known place of abode or business in or out of the State of the person, whether or not he is an employer, on or to whom the notice or document is to be served or given or, in the case of an employer, at his address for service shown on the return last furnished by him with some person apparently in his employment; or
- (b) if sent by prepaid letter post, addressed to the person, whether or not he is an employer, on or to whom the notice or document is to be served or given at his last known place of business or abode in or out of the State or, in the case of an employer, at his address for service shown on the last return furnished by him.

(2) The provisions of this section are in addition to and not in derogation of any other provisions of this Act relating to the service of documents and the provisions of section three hundred and sixty-two of the *Companies Act 1962*.

46 Any notice, summons, writ, or other process and any return, application, notice, statement, or form to be served on the Commissioner for the purposes of this Act may be served by being lodged

Service of documents on the Commissioner.

at the office of the Commissioner with an officer of the Public Service employed in the administration of this Act and authorized in writing by the Commissioner to accept service of documents on his behalf.

Institution of prosecutions.

47—(1) An information for an offence against any provision of this Act may be laid in the official name of the Commissioner by any officer of the Public Service employed in the administration or execution of this Act and authorized in that behalf by the Commissioner, and any prosecution instituted in the official name of the Commissioner shall, in the absence of evidence to the contrary, be deemed to have been instituted by his authority.

(2) An officer referred to in subsection (1) of this section may appear on behalf of the Commissioner in any proceedings for an offence against this Act.

Proceedings on prosecutions.

48 All proceedings for offences against this Act may be taken in a summary manner before a stipendiary magistrate sitting in petty sessions.

Regulations.

49—(1) The Governor may make regulations for or with respect to—

- (a) the evidence that the Commissioner may require for the purpose of determining whether or not an employer was an employer for part only of a financial year or whether or not a notice under subsection (2) of section thirteen, or a certificate under subsection (1) of section fourteen, should be given;
- (b) the signing of returns, applications, notices, statements, or forms by or on behalf of employers, the persons who may sign on behalf of employers, and deeming any return, application, notice, statement, or form signed on behalf of an employer to have been signed by the employer;
- (c) the authentication of any certificate, notice, or other document issued for the purpose of this Act or any regulation;
- (d) any activity for the purposes of sub-paragraph (iv) of paragraph (e) of section ten;
- (e) prescribing classes of contract under which payment for services performed or rendered are wages within the meaning of section two;
- (f) prescribing the value of meals or sustenance, or the use of premises or quarters, provided by an employer as consideration or part consideration for an employee's services; and

(2) The regulations—

- (a) may be so made as to have a different application according to such factors as may be specified in the regulations; and
- (b) may impose a penalty not exceeding five hundred dollars for any offence against the regulations.

LOAN FUND APPROPRIATION 1971-1972.

No. 44 of 1971.

AN ACT to authorize the issue and application of moneys from the Loan Fund for the service of the year ending on the thirtieth day of June 1972, and to provide for matters incidental thereto. [29 September 1971.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1—(1) This Act may be cited as the *Loan Fund Appropriation Act 1971-1972*. Short title and commencement.

(2) This Act shall be deemed to have commenced on the first day of July 1971.