



PAY-ROLL TAX

No. 34 of 1974

ANALYSIS

1. Short title, citation, and commencement.
2. Imposition of pay-roll tax.
3. Appeal.

AN ACT to amend the Pay-roll Tax Act 1971.

[19 September 1974]

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 *Pay-roll Tax Act 1974*.
- (2) The *Pay-roll Tax Act 1971*, as subsequently amended, is in this Act referred to as the Principal Act.
- (3) This Act shall be deemed to have commenced on 1st September 1974.

Short title,
citation, and
commencement.

Imposition of
pay-roll tax.

2 Section 7 of the Principal Act is amended by omitting, from subsection (1), the words “four and one-half” and substituting therefor the word “five”.

Appeal.

3 Section 33 of the Principal Act is amended by omitting, from subsection (1), the words “this section” and substituting therefor the words “section thirty-two”.