



## PAY-ROLL TAX

---

No. 78 of 1977

---

### ANALYSIS

1. Short title and citation.
2. Refund or rebate of pay-roll tax on annual adjustment.
3. Level of operation of refunds and rebates.

\*\*\*\*\*

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

[10 November 1977]

**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 1977*.

Short title and  
citation.

(2) The *Pay-roll Tax Act 1971*\*, as subsequently amended, is in this Act referred to as the Principal Act.

---

\* No. 43 of 1971. Subsequently amended by No. 41 of 1973, No. 34 of 1974, No. 65 of 1975, and Nos. 7 and 64 of 1976.

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

**2** Section 11 of the Principal Act is amended by omitting subsections (4) and (4A) and substituting therefor the following subsections:—

“(4) Subject to subsection (4A) the amount prescribed for the purposes of subsections (1) and (2) in respect of any financial year is that specified in the Schedule.

“(4A) Where the amount of the taxable wages included in a return furnished by an employer in accordance with section 13 or section 14, or assessed by the Commissioner in respect of any employer under section 18, exceeds in respect of any financial year or part of a financial year the amounts prescribed in relation to that financial year or part of a financial year by subsection (4), that subsection has effect in relation to the employer as if that amount were reduced by \$2 for every \$3 by which those wages exceed that amount.”.

Level of operation of refunds and rebates.

**3** The Principal Act is amended by adding at the end the following Schedule:—

“ THE SCHEDULE

(Section 11 (4))

	\$
1. For the part of the financial year from 1st July 1977 to 31st December 1977 .....	24 000
2. For the part of the financial year from 1st January 1978 to 30th June 1978 .....	30 000
3. For any financial year commencing on or after 1st July 1978	60 000”.