



PAY-ROLL TAX AMENDMENT ACT 1980

No. 91 of 1980

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AN ACT to amend the Pay-roll Tax Act 1971 for the purpose of making further provision with respect to the refund or rebate of pay-roll tax on annual adjustment and to increase the amount to be deducted for the purpose of ascertaining the pay-roll tax payable by certain employers.

[Royal Assent 19 December 1980]

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—This Act may be cited as the *Pay-roll Tax Amendment Act* Short title. 1980.

Commencement. **2**—(1) This section and sections 1, 3, 5, 7, and 8 shall commence on the date of assent to this Act.

(2) Sections 4 and 6 shall commence on 1st January 1981.

Principal Act. **3**—In this Act, the *Pay-roll Tax Act 1971** is referred to as the Principal Act.

Amendment of section 9 of Principal Act (Deduction for small businesses). **4**—Section 9 (3) (a) of the Principal Act is amended by omitting “\$4 000” and substituting “\$6 500”.

Amendment of section 11 of Principal Act (Refund or rebate of pay-roll tax on annual adjustment). **5**—Section 11 of the Principal Act is amended by omitting subsection (4) and substituting the following subsection:—

(4) Subject to subsection (4A), the amount prescribed for the purposes of subsections (1) and (2) is as follows:—

(a) for the part of the financial year from 1st July 1980 to 31st December 1980, \$30 000;

(b) for the part of the financial year from 1st January 1981 to 30th June 1981, \$39 000;

(c) for any financial year commencing on or after 1st July 1981, \$78 000.

Amendment of section 12 of Principal Act (Registration). **6**—Section 12 (1) of the Principal Act is amended by omitting “\$923” and substituting “\$1 500”.

Amendment of section 19 of Principal Act (Refunds). **7**—Section 19 of the Principal Act is amended by inserting “or within such further period as the Commissioner allows” after “overpayment”.

Repeal of Schedule to Principal Act. **8**—The Schedule to the Principal Act is repealed.

* No. 43 of 1971. For this Act, as amended to 1st October 1977, see the continuing Reprint of Statutes, Volume IV. Subsequently amended by No. 78 of 1977.