



PAY-ROLL TAX AMENDMENT ACT 1981

No. 64 of 1981

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AN ACT to amend the Pay-roll Tax Act 1971 for the purpose of making further provision in respect of deductions for small businesses.

[Royal Assent 30 November 1981]

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. 1981.

Commence-
ment.

2—(1) Except as provided in subsection (2), this Act shall commence on the date on which it receives the Royal Assent.

(2) Sections 4 and 6 shall commence on 1st January 1982.

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 “ \$6 500 ” and substituting “ \$8 500 ”.

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 commencing on 1st July 1981 and ending on 31st December 1981, \$39 000;

(b) for the part of the financial year commencing on 1st January 1982 and ending on 30th June 1982, \$51 000;

(c) for any financial year commencing on or after 1st July 1982, \$102 000.

Amendment of
section 12 of
Principal Act
(Registration).

6—Section 12 (1) of the Principal Act is amended by omitting “ \$1 500 ” and substituting “ \$1 962 ”.

* No. 43 of 1971. For this Act, as amended to 1st October 1977, see the continuing Reprint of Statutes. Subsequently amended by No. 78 of 1977 and No. 91 of 1980.