



## PAY-ROLL TAX AMENDMENT ACT 1983

—  
**No. 57 of 1983**  
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**AN ACT to amend the Pay-roll Tax Act 1971.**

**[Royal Assent 2 December 1983]**

**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* 1983. Short title.

**2**—This Act shall take effect on 1st January 1984.

Commence-  
ment.

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 (4) of the Principal Act is amended as follows:—

- (a) by omitting “ 1st October 1982 ” and substituting “ 1st January 1984 ”;
- (b) by omitting “ \$5 ” and “ \$2 ” and substituting “ \$2 ” and “ \$3 ” respectively.

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 as follows:—

- (a) 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 1983 and ending on 31st December 1983, \$125 000;
  - (b) for the part of the financial year commencing on 1st January 1984 and ending on 30th June 1984, \$125 000;
  - (c) for any financial year commencing on or after 1st July 1984, \$250 000.
- (b) by omitting from subsection (4A) (a) “ \$2 ” and “ \$3 ” and substituting “ \$5 ” and “ \$2 ” respectively;
  - (c) by omitting from subsection (4A) (b) “ \$5 ” and “ \$2 ” and substituting “ \$2 ” and “ \$3 ” respectively.

\* 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, No. 91 of 1980, No. 64 of 1981, and Nos. 9, 45, and 99 of 1982.