

NORTHERN TERRITORY OF AUSTRALIA

PAY-ROLL TAX REGULATIONS

As in force at 13 December 2000

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NORTHERN TERRITORY OF AUSTRALIA

As in force at 13 December 2000

PAY-ROLL TAX REGULATIONS

Regulations under the *Pay-roll Tax Act*

Part I Preliminary

1 Citation

These Regulations may be cited as the *Pay-roll Tax Regulations*.

2 Commencement

These Regulations shall come into operation on the date of commencement of the Act.

3 Interpretation

- (1) In these Regulations, unless the contrary intention appears:

employee share scheme means a scheme by which an employer provides shares, rights to acquire shares, units in a unit trust or rights to acquire units in a unit trust, whether directly or indirectly, to or in relation to an employee in respect of services performed or rendered by the employee.

fringe benefits tax means the tax imposed under the *Fringe Benefits Tax Act 1986* of the Commonwealth on fringe benefits.

return means a return required to be furnished under section 13 of the Act.

year of tax has the meaning given in section 136 of the FBTA Act.

- (2) A reference in these Regulations to the office of the Commissioner is to be read as including a reference to a place that is an agency of the office of the Commissioner.

4 Employers

In pursuance of paragraph (c) of the definition of **employer** in section 3(1) of the Act, the Territory Insurance Office established by section 4 of the *Territory Insurance Office Act* is declared to be an employer for the purposes of the Act.

Part II Registration, returns and applications

6 Application for refund or rebate of tax on annual adjustments

An application pursuant to section 10A, 17K, 17L or 20A of the Act for a refund or rebate of tax shall be made in writing to the Commissioner at the office of the Commissioner.

8 Issue of certificate

The Commissioner, or a person authorised by the Commissioner, may issue to every person registered as an employer, a certificate to the effect that the employer is registered.

11 Annual returns

An annual return required to be furnished in pursuance of section 14 of the Act, by an employer to whom a certificate of exemption has been issued, shall be in accordance with a form determined by the Commissioner and shall be furnished to the Commissioner at the office of the Commissioner.

12 Furnishing returns, applications and information

- (1) A return or application shall be deemed not to have been duly furnished to the Commissioner unless and until the proper form, duly signed, in accordance with these Regulations, containing a full, true and complete statement of all matters and things required to be stated by the Act and these Regulations, by the Commissioner, and by the form itself, has, at the office of the Commissioner, been received by an officer authorised by the Commissioner to receive returns or applications, as the case may be.
- (2) A person is not to be taken to have complied with a requirement under section 16(1)(a), (b) or (c) of the Act unless and until the person furnishes the information, attends and gives evidence, or produces the books, documents or other papers, as the case may be, in accordance with the notice referred to in section 16(1) of the Act.

15 Expenses of persons required to give evidence

Where a person (other than the employer or a representative of the employer concerning whom the evidence is required) is required under section 16 of the Act to attend and give evidence before the Commissioner or an officer authorised by him, there shall be paid to that person such fees and expenses at the same rates, and subject to the same conditions, as the witnesses' expenses that are, from time to time, provided under Rules of Court made under section 86 of the *Judiciary Act 1903* of the Commonwealth.

16 Annotations on returns

- (1) The Commissioner may cause or permit an officer to make on any return such marks, figures and annotations as he thinks fit.
- (2) The marks, figures and annotations shall be made in ink which is different in colour from the ink used in the return and, except in the case of a date stamp, shall be initialled by the officer making them.

Part III Collection and recovery of tax**17 How tax to be paid**

An employer may pay tax:

- (a) by delivery of cash, bank notes or cheques at the office of the Commissioner;
- (b) by remitting the tax to the Commissioner by bank draft, cheque, postal money order or postal note payable in the city to which the remittance is sent;
- (c) by depositing the net amount of the tax to the credit of the Commissioner at any branch of an authorised deposit-taking institution within the meaning of section 5(1) of the *Banking Act 1959* of the Commonwealth that has been approved by the Commissioner for the purpose of this paragraph; or
- (d) by any other means approved by the Commissioner, which may include electronic means.

18 Remittance by post

Where a remittance is posted by or on behalf of an employer addressed to the Commissioner, payment shall not be deemed to have been made until the remittance has been received by the Commissioner or an officer authorised by the Commissioner to

receive such a remittance.

19 Payment by cheque

Where a cheque has been delivered or remitted to the Commissioner in payment of tax, the tax shall (notwithstanding the issue of a receipt) not be deemed to have been paid until the amount for which the cheque is drawn has been collected.

20 Receipts

Receipts for tax may be issued by such persons as the Commissioner authorises.

21 Part-payment of tax

Subject to regulation 23, no money shall be accepted on account or in part-payment of tax, except with the express consent of the Commissioner.

22 Postage to be prepaid

The postage on every return, statement, communication, remittance or other matter sent by post, addressed to the Commissioner shall be fully prepaid by the sender.

23 Deficient postage

Where any sum is received as payment of tax, the Commissioner shall first deduct from that sum the amount of postage and surcharge (if any) paid upon any unstamped or insufficiently stamped matter received through the post from the employer and shall credit in payment of tax only the net amount then remaining.

24 Certificate as to service of notice of assessment, &c.

In an action against a person for the recovery of tax, a certificate in writing, signed by the Commissioner, certifying that:

- (a) the employer named in the certificate was liable to tax for the period specified in the certificate;
 - (b) an assessment of tax was duly made against him;
 - (c) the particulars of the assessment are as stated in the certificate;
 - (d) notice of the assessment was duly served upon the employer;
- or

- (e) the sum named in the certificate was at the date of the certificate due by the employer to the Territory,

shall be evidence of the facts stated in the certificate.

25 Evidence of affidavit

In an action for the recovery of tax, evidence may be given by affidavit, but the court may require the deponent to attend for the purpose of being cross-examined.

26 Officer may appear for Commissioner

- (1) An officer authorised in writing by the Commissioner may appear on behalf of the Commissioner before a court of competent jurisdiction:
- (a) in a proceeding instituted in the name of the Commissioner for the recovery of unpaid tax, including further or additional tax; or
 - (b) in a prosecution under section 45 of the Act.
- (2) An officer appearing in a proceeding or prosecution under subregulation (1):
- (a) is to be taken to represent the Commissioner in that proceeding or prosecution; and
 - (b) is entitled, on behalf of the Commissioner, to conduct the proceeding or prosecution and to give evidence in the proceeding or prosecution.

27 Certified copies

- (1) A document or other thing that is certified by the Commissioner to be a true copy of, a true extract from, or a true record of or from, an assessment, determination, return, list, declaration, statement, book, document or writing of any other kind whatsoever in the custody of the Commissioner or an officer of the Commissioner:
- (a) is, for all purposes, to be taken to be evidence of the original of or from which it purports to be a copy, extract or record; and
 - (b) may be received in evidence to the same extent as the original would have been.

(2) In subregulation (1):

record means any thing or process:

- (a) on or by which information is recorded or stored; or
- (b) by means of which a meaning can be conveyed in visible or recoverable form,

whether or not the use or assistance of some electronic, electrical, mechanical, chemical or other device or process is required to recover or convey the information or meaning.

Part IIIA Superannuation contributions

27A Employer to obtain actuarial determination

- (1) Where a contribution is to be taken to be payable by an employer to a superannuation scheme of a kind referred to in clause 3(1) of the Schedule to the Act in the return period in respect of a participant, the employer must ensure that a determination of the kind referred to in clause 3(3)(a) of the Schedule to the Act in respect of contributions to that scheme in that return period in respect of that participant is made.
- (2) Where an event that could reasonably be expected to significantly affect a determination made for the purpose of subregulation (1) occurs, the employer must ensure that another determination is made for the purpose of that subregulation as soon as practicable after the event.
- (3) If the Commissioner considers that, as a result of a significant change in circumstances, a determination made for the purpose of subregulation (1) or (2) is no longer accurate, the Commissioner may direct the employer to ensure that another determination is made and the employer must comply with the direction.
- (4) A determination made in compliance with a direction under subregulation (3) has effect in respect of a return period that commences after the date of the direction.

27B Categories of participants

- (1) A determination for the purpose of regulation 27A must be made in respect of each participant in the superannuation scheme, either individually or in accordance with this regulation.

- (2) If he or she considers it reasonable to do so, an actuary may divide the participants in a superannuation scheme into categories and make a determination in respect of a notional average member of each category.
- (3) If an actuary makes a determination as described in subregulation (2) in respect of a category, the determination applies in respect of each participant who is a member of that category, including a person who subsequently becomes a member of that category.
- (4) For the purpose of subregulation (2), an actuary may categorise participants in a superannuation scheme according to occupation, salary, type of benefits to which they are or will become entitled or on any other basis that the actuary considers appropriate.

27C Rate of earnings

The earnings referred to in clause 3(3)(a) of the Schedule to the Act are to be calculated at a rate equal to the yield rate, on the day on which the determination is made, for 10 year treasury bonds issued by the Commonwealth.

27D Determination to be in respect of 3 year period

- (1) A determination for the purpose of regulation 27A is to specify the amount of contributions for each participant or category of participants for each return period in the 3 years from and including the date on which the determination is made.
- (2) If a determination is made for the purpose of regulation 27A(2), the determination is to also specify the amount of contributions for each participant or category of participants for each return period from the date on which the event occurred to and including the date on which the determination is made.
- (3) If a determination is made in compliance with a direction under regulation 27A(3), the determination is to specify the amount of contributions for each participant or category of participants for each return period from the date of the direction to and including the date on which the determination is made.
- (4) The contribution for a participant may be expressed:
 - (a) as a dollar amount, which need not be the same for each return period; or

- (b) by reference to a variable that is, or a number of variables that are, readily ascertainable in respect of the participant for each return period, an example of such a variable being a percentage of salary.

27E Duration of determination

A determination made for the purpose of regulation 27A has effect:

- (a) for 3 years from the date on which it was made; or
- (b) until it is replaced by another determination made for the same purpose.

27F Determining amount of contribution in respect of prescribed class of participants

The amount of a contribution in respect of a member of the class of participants whose employer is the Territory but who are not employed by or in:

- (a) a Government Business Division to which paragraph (b) of the definition of **employer** in section 3(1) of the Act applies; or
- (b) a statutory corporation to which paragraph (c) of the definition of **employer** in section 3(1) of the Act applies,

is to be calculated by multiplying the charge percentage ascertained under Part III of the *Superannuation Guarantee (Administration) Act 1992* of the Commonwealth by the wages paid or payable by the employer other than wages of the kind described in paragraph (d) or (e) of the definition of **wages** in section 3(1) of the Act.

27G Records relating to contributions

For the purposes of section 61 of the Act, in relation to a contribution to a superannuation fund that under section 3A of the Act is to be taken to be wages, all documents and records used to ascertain the amount of the contribution, including any determination for the purposes of regulation 27A, are to be kept and preserved.

Part IIIB Fringe benefits and prescribed benefits

Division 1 Fringe benefits

27H Not fringe benefits

For the purposes of the definition of *fringe benefit* in section 3(1) of the Act, a living-away-from-home allowance fringe benefit under the FBTA Act is prescribed not to be a fringe benefit.

27J Value of fringe benefits to be included in returns

- (1) In the Act, a reference to taxable wages that were paid or payable by an employer during a month is, in relation to taxable wages that are fringe benefits:
 - (a) a reference to the actual value of the fringe benefits paid or payable by the employer during the month;
 - (b) if the employer has made an election under regulation 27K(1) that is in force – a reference to an amount calculated in accordance with regulation 27K(2); or
 - (c) if the Commissioner has approved a method of calculating the value of fringe benefits under regulation 27K(4) – a reference to an amount calculated in accordance with that approved method.
- (2) In the Act, a reference to taxable wages that were paid or payable by an employer during a financial year is, in relation to taxable wages that are fringe benefits, a reference to the sum of the amounts under subregulation (1)(a), (1)(b) or (1)(c), or a combination thereof as the case requires, for the financial year.

27K Estimated value of fringe benefits

- (1) An employer may, before the first monthly return or an annual return is required to be furnished for a financial year, elect to include in monthly returns or annual returns (as the case requires) as the value of fringe benefits paid or payable by the employer the estimated value determined in accordance with this regulation.

- (2) The estimated value of fringe benefits to be included in a monthly return or an annual return for a financial year by an employer who has paid or is liable to pay fringe benefits tax in respect of a period of not less than 15 months before the financial year is:
 - (a) in the case of an employer who is required to lodge monthly returns:
 - (i) in a return furnished in relation to each of the first 11 months of the financial year – one-twelfth of the value of the fringe benefits or the part thereof that, in accordance with section 6 of the Act, comprises taxable wages for the year of tax ending 31 March preceding the financial year; and
 - (ii) in the return furnished in relation to the twelfth month of the financial year – the value of the fringe benefits or the part thereof that, in accordance with section 6 of the Act, comprises taxable wages for the year of tax ending 31 March in the financial year, less the total value of the fringe benefits included in the returns furnished for the preceding 11 months; or
 - (b) in the case of an employer who is required to lodge an annual return – the value of the fringe benefits or the part thereof that, in accordance with section 6 of the Act, comprises taxable wages for the year of tax ending 31 March in the financial year.
- (3) For the purposes of subregulation (2), the value of the fringe benefits or the part thereof that comprises taxable wages is to be taken to be the value of fringe benefits or the part thereof that would have comprised taxable wages had the *Pay-roll Tax (Amendment) Act 1999* and this Division commenced on 1 April 1998.
- (4) Where an employer is unable to make an election under subregulation (2), the Commissioner may approve a method of calculating the value of fringe benefits to be included in a return, subject to the terms and conditions specified in the approval.
- (5) An election under subregulation (1) does not take effect unless and until the Commissioner receives notice of the election in the form approved by the Commissioner.
- (6) Subject to subregulation (7), an employer who has made an election under subregulation (1) must furnish monthly returns or an annual return (as the case requires) containing amounts calculated in accordance with the election.

- (7) The Commissioner may, on the application, made in the form and manner approved by the Commissioner, of an employer who has made an election under subregulation (1), by notice to the employer, approve the termination of that election.
- (8) Where the Commissioner approves the termination of an election, the employer is to include in a return after the Commissioner's approval under subsection (7) the actual value of the fringe benefits, paid or payable by the employer, to which the return relates.
- (9) Where the Commissioner approves the termination of an election during a financial year, the value of taxable wages that are fringe benefits that the employer may elect to include in the employer's return for June in that financial year is the actual value of the fringe benefits paid or payable by the employer for the financial year, less the total value of the fringe benefits included in the returns for the preceding months of the financial year.
- (10) If an employer who made an election under subregulation (1) ceases to be liable to pay tax in a financial year, whether or not the election is still in force, the value of taxable wages that are fringe benefits to be included in the employer's last return is the actual value of the fringe benefits paid or payable by the employer for the period on and from the preceding 1 July until the date on which the employer ceases to be liable to pay tax, less the total value of the fringe benefits included in the returns for the preceding months of the financial year.

27L Amended assessments under FBTA Act

An employer must, within 30 days after receiving an amended assessment under the FBTA Act, give a copy of the amended assessment to the Commissioner.

27M Records relating to fringe benefits

For the purposes of section 61 of the Act, in relation to a fringe benefit, the following documents and records are to be kept and preserved:

- (a) documents and records of the provision of the fringe benefit;
- (b) documents and records used in calculating the value of, or that support the calculation of the value of, the fringe benefit.

Division 2 Prescribed benefits

27N Prescribed benefits

For the purposes of the definition of **prescribed benefit** in section 3(1) of the Act, a contribution to an employee share scheme (other than a contribution that is otherwise wages under the Act) is prescribed to be a benefit.

27P Value of employee share benefit

The value of the prescribed benefit referred to in regulation 27N is:

- (a) where the contribution is a share, unit or right to acquire a share or unit – the market value (determined in accordance with regulation 27Q) at the time the share, unit or right is contributed, less any consideration for the acquisition of the share, unit or right paid or given by the employee;
- (b) where the contribution is money – the amount provided; or
- (c) where the contribution is property that is worth money (other than property of the kind referred to in paragraph (a) or (b)) – the amount of money that the property is worth at the time it is contributed.

27Q Market value of share, unit or right

- (1) The market value of a share, unit or right that is quoted on an approved stock exchange on the relevant day is:
 - (a) if there was at least one transaction on that stock exchange in shares, units or rights of the same class as the share, unit or right contributed during the one week period immediately before the relevant day – the weighted average of the prices at which those shares, units or rights were traded on that stock exchange during that period; or
 - (b) if there were no transactions on that stock exchange in that class of shares, units or rights during that one week period – the last price at which an offer was made on that stock exchange during that period to buy such a share, unit or right.

- (2) The market value of a share or unit (other than a unit in an unlisted public unit trust) not quoted on an approved stock exchange on the relevant day is the arm's length value of the share or unit:
 - (a) as specified in a written report that is in a form approved by the Commissioner and is provided to the employer by a person who is a qualified person in relation to valuing the share or unit; or
 - (b) as calculated in accordance with any other method approved in writing by the Commissioner as a reasonable method of calculating the arm's length value of unlisted shares or units.
- (3) The market value of a unit in an unlisted public unit trust is the weighted average of the issue price for the units during the one week period immediately before the relevant day.
- (4) The market value of a right not quoted on an approved stock exchange on the relevant day is the market value on that day of the share or unit that may be acquired by exercising the right, less the lowest amount that must be paid to exercise the right to acquire the share or unit.
- (5) In determining the market value of a share, unit or right under this regulation:
 - (a) the share, unit or right; and
 - (b) any share or right that may be acquired as a consequence of the exercise or operation of the right,is to be taken not to be subject to any conditions or restrictions.
- (6) If the lowest amount that must be paid to exercise a right to acquire a share or unit is nil or cannot be determined, the market value of the right on a particular day is the same as the market value of the share or unit on that day.
- (7) If a share, unit or right is quoted on a day on 2 or more approved stock exchanges:
 - (a) the price on that day is the price on whichever of those stock exchanges is nominated by the employer; and
 - (b) if one or more of the stock exchanges on which the share, unit or right is quoted is an Australian stock exchange – the employer must nominate one of the Australian stock exchanges.

(8) The market value of a share, unit or right wherever determined is to be expressed in Australian currency.

(9) In this regulation:

approved stock exchange has the meaning given in section 470 of the *Income Tax Assessment Act 1936* of the Commonwealth.

qualified person, in relation to valuing a share of a company or a unit in a unit trust, means a person who is registered as a company auditor under a law in force in the Territory, a State of the Commonwealth or another Territory, other than:

- (a) a trustee of the unit trust;
- (b) a director, secretary or employee of the company or of the trustee of the unit trust;
- (c) a partner, employer or employee of a person referred to in paragraph (a) or (b); or
- (d) a partner or employee of a person referred to in paragraph (c).

relevant day, in relation to the contribution of a share, unit or right, means the day on which the share, unit or right is contributed.

unlisted public unit trust means a unit trust that is not quoted on an approved stock exchange and in respect of which either of the following applies:

- (a) units in the unit trust were offered to the public;
- (b) at all times during the previous 12 months, the units in the unit trust were held by at least 50 unit holders.

27R Records relating to prescribed benefits

For the purposes of section 61 of the Act, in relation to a prescribed benefit, the following documents and records are to be kept and preserved:

- (a) documents and records of the provision of the prescribed benefit;
- (b) documents and records used in calculating the value of, or that support the calculation of the value of, the prescribed benefit.

Part IIIC Exemptions

27S Exempt classes of employees

- (1) For the purposes of section 9(j)(i) of the Act, the following classes of employees are prescribed:
 - (a) the class comprising apprentices within the meaning of the *Northern Territory Employment and Training Authority Act*;
 - (b) the class comprising persons receiving wages funded under the Community Development Employment Programme;
 - (c) the class comprising graduates of approved tertiary educational institutions employed under approved trainee arrangements, subject to the following conditions:
 - (i) that the exemption from the payment of tax applies for a maximum period of 6 months of employment of the employee under the trainee arrangement;
 - (ii) that the exemption does not apply if the employee was employed by the employer before graduating, whether or not under a trainee arrangement.
- (2) In subsection (1)(c), **approved** means approved under regulation 27T.

27T Approval of tertiary education institutions and trainee arrangements

- (1) An employee is not a member of the class described in regulation 27S(1)(c) unless the Commissioner, on the application of the employer, by notice in writing to the employer, approves:
 - (a) the tertiary educational institution of which the employee is a graduate; and
 - (b) the training arrangements under which the employee is employed by the employer.
- (2) An application for approval is to be made in the form and manner approved by the Commissioner.
- (3) An approval takes effect on the date specified in the notice, being a date that is not earlier than 3 years before the date of the application for the approval.
- (4) The Commissioner may, by notice in writing to the employer, revoke an approval.

- (5) A revocation takes effect on the date specified in the notice, being a date that is not earlier than the date on which the approval to which it relates took effect.

Part IV Miscellaneous

28 Address for lodging objection

An objection under section 30(3), (7) or 34(1) of the Act shall be posted to or lodged with the Commissioner at the office of the Commissioner.

29 Notice of appeal

Where a person wishes to appeal to the Supreme Court under section 35(1) of the Act that person shall, within the period referred to in that subsection, post to or lodge with the Commissioner, at the office of the Commissioner, written notice of his intention to appeal.

30 Certificate as to failure to furnish a return

In any proceedings against a person for failing or neglecting duly to furnish a return, a certificate in writing signed by the Commissioner, certifying that no return has been received from that person by an officer authorised by the Commissioner to receive returns at the office of the Commissioner, shall be evidence that the defendant has failed or neglected duly to furnish a return.

31 Certificate as to failure to furnish information etc.

In any proceedings against a person for failing to comply with a requirement under section 16 of the Act, a certificate signed by the Commissioner stating:

- (a) that the defendant was required by the Commissioner by notice in writing to furnish information, attend and give evidence, or produce books, documents or other papers, as the case may be; and
- (b) that the defendant failed to furnish information, attend and give evidence, or produce books, documents or other papers, in accordance with that notice,

is evidence of the matters so stated.

32 Right of trial in Supreme Court

A defendant in a taxation prosecution may make an election under section 47 of the Act to have the case tried in the Supreme Court by

serving on the prosecutor and filing in the court in which the prosecution was instituted, a notice in accordance with a form determined by the Commissioner.

33 Signature of documents required by Act or Regulations

- (1) Every application, statement, return, certificate, notice or other communication required by the Act or these Regulations to be made or forwarded to or furnished to the Commissioner shall be signed:
 - (a) in the case of an individual so required – in the name of that individual;
 - (b) in the case of trustees so required – in the name of any one or more of the trustees resident in Australia, or where there is no trustee resident in Australia – of the agent in Australia for the trustees;
 - (c) in the case of a company – in the name of the public officer of the company;
 - (d) in the case of the Territory – by an officer duly authorised by or under an Act; and
 - (e) in the case of a municipal or community government council within the meaning of the *Local Government Act*, local governing body or any public authority – by the officer or officers duly authorised by the council, local governing body or authority concerned.
- (2) Subject to subregulation (3), the documents specified in subregulation (1) shall be signed personally by the person in whose name they are required to be signed.
- (3) Where it is not possible or practicable for the person specified in subregulation (2) personally to sign documents required to be signed in his name, or where, on account of special circumstances, the Commissioner so permits, the person who is required to make, forward or furnish that document, or the directors of a company which is so required, may authorise, in writing, another person to sign the documents in the name of the person so specified, before his own signature as a person so authorised.
- (4) An authority under subregulation (3) is not effective in relation to a return, notice or other document required to be made, given or furnished at the office of the Commissioner unless and until notice of the authority, accompanied by a specimen signature of the authorised person and a statement of the capacity in which the authorised person acts in the business of the person giving the

authority, has been given to the Commissioner by the person giving the authority.

- (5) The Commissioner may, at any time, if he thinks fit, disapprove of the authorisation of a person to sign documents in pursuance of subregulation (3) and direct that documents signed by that person under the authorisation shall not be accepted.
- (6) Every document signed in accordance with these Regulations in the name of the person in whose name it is required by this regulation to be signed shall be deemed to have been signed by that person.
- (7) Notice in writing of the cancellation of the authorisation of a person under these Regulations shall be given to the Commissioner.
- (8) A person shall not, except in accordance with these Regulations (proof of which accordance lies upon the person charged):
 - (a) authorise, permit, suffer or procure to be signed otherwise than in his own name and by himself personally, or to be used unsigned; or
 - (b) be party or privy to, or be directly or indirectly concerned in, the signing otherwise than in his own name and by himself personally, or the use unsigned, of,

a document required by these Regulations to be signed either in his own name and by himself personally, or in his own name before the signature of some other person.

- (9) A person shall not, except in accordance with these Regulations (proof of which accordance lies upon the person charged), sign, or purport to sign either in his own name, or in any other name, or use unsigned, a document required by these Regulations to be signed personally by, or in the name of, some other person.

34 Official signatures

A notice to be given by the Commissioner may be given by an officer authorised by the Commissioner and a notice purporting to be signed by the authority of the Commissioner shall be as valid and effectual for all purposes as if signed by the Commissioner in person.

35 Presumptions as to signatures

- (1) Judicial notice shall be taken of the name and signature of a person who is, or was at any time, the Commissioner.

- (2) A certificate, notice or other document bearing the printed or stamped name (including a facsimile of the signature) of the Commissioner, in lieu of his signature, shall, unless it is proved that the document was issued without his authority, be deemed to have been duly signed by him.

37 Address for service

Every person who furnishes a return shall in that return give an address in Australia for service.

38 Notice of change of address

Every person who has given an address for service and who subsequently changes that address shall, within one month after changing that address, give to the Commissioner at the office of the Commissioner, notice in writing of his new address in Australia for service.

39 Address which may be regarded as address for service

The address for service last given to the Commissioner by a person is, for all purposes of the Act and of these Regulations, his address for service, but, where no address for service has been given to the Commissioner, or where the departmental records disclose that the person has subsequently changed his address and he has not notified the Commissioner, either in a return or by separate written advice, of the change, then the address of the person, as described in any record in the custody of the Commissioner, is his address for service.

40 Failure to notify change of address

A person who changes his address, and fails to give to the Commissioner notice of his new address in Australia for service, shall not be permitted to plead that change of address as a defence in any proceedings (whether civil or criminal) instituted against him under the Act or these Regulations.

41 Service of notices, &c.

Any notice or other communication by or on behalf of the Commissioner may be served upon a person:

- (a) by causing it to be personally served on him;
- (b) by leaving it at his address for service; or
- (c) by post, addressed to him at his address for service.

42 Offences

A person who contravenes, or fails to comply with, a provision of these Regulations shall be guilty of an offence punishable upon conviction by a fine of 50 penalty units.

43 Regulatory offences

An offence of contravening or failing to comply with regulation 33(1), 37 or 38 is a regulatory offence.

ENDNOTES
1 KEY

Key to abbreviations

amd = amended	od = order
app = appendix	om = omitted
bl = by-law	pt = Part
ch = Chapter	r = regulation/rule
cl = clause	rem = remainder
div = Division	renum = renumbered
exp = expires/expired	rep = repealed
f = forms	s = section
Gaz = Gazette	sch = Schedule
hdg = heading	sdiv = Subdivision
ins = inserted	SL = Subordinate Legislation
lt = long title	sub = substituted
nc = not commenced	

2 LIST OF LEGISLATION***Pay-roll Tax Regulations (SL No. 17, 1978)***

Notified	30 June 1978
Commenced	1 July 1978 (r 2 and s 2 <i>Pay-roll Tax Ordinance 1978 (Act No. 47, 1978)</i>)

Amendments of the Pay-roll Tax Regulations (SL No. 49, 1980)

Notified	23 December 1980
Commenced	23 December 1980

Amendments of the Pay-roll Tax Regulations (SL No. 8, 1981)

Notified	15 May 1981
Commenced	15 May 1981

Criminal Law (Regulatory Offences) Act 1983 (Act No. 68, 1983)

Assent date	28 November 1983
Commenced	1 January 1984 (s 2, s 2 <i>Criminal Code Act 1983 (Act No. 47, 1983)</i> , <i>Gaz G46</i> , 18 November 1983, p 11 and <i>Gaz G8</i> 26 February 1986, p 5)

Amendments of the Pay-roll Tax Regulations (SL No. 24, 1987)

Notified	20 May 1987
Commenced	20 May 1987

Amendments of the Pay-roll Tax Regulations (SL No. 15, 1988)

Notified	13 April 1988
Commenced	13 April 1988

Amendments of Pay-roll Tax Regulations (SL No. 10, 1990)

Notified	9 May 1990
Commenced	9 May 1990

Local Government (Consequential Amendments) Act 1993 (Act No. 84, 1993)

Assent date	31 December 1993
Commenced	1 June 1994 (s 2, s 2 <i>Local Government Act 1993</i> (Act No. 83, 1993) and Gaz S35, 20 May 1994)

Amendments of Pay-roll Tax Regulations (SL No. 50, 1994)

Notified	14 December 1994
Commenced	14 December 1994

Amendments of Pay-roll Tax Regulations (SL No. 21, 1999)

Notified	1 July 1999
Commenced	1 July 1999 (r 1, s 2 <i>Pay-roll Tax Amendment Act 1999</i> (Act No. 29, 1999 and Gaz S31, 1 July 1999)

Northern Territory Employment and Training Authority (Consequential Amendments) Act 1999 (Act No. 52, 1999)

Assent date	30 November 1999
Commenced	30 November 1999 (s 2 and s 2 <i>Northern Territory Employment and Training Authority Act 1999</i> (Act No. 51, 1999))

Amendment of Pay-roll Tax Regulations (SL No. 57, 2000)

Notified	13 December 2000
Commenced	13 December 2000

3 SAVINGS AND TRANSITIONAL PROVISIONS

r 14 *Amendments of Pay-roll Tax Regulations* (SL No. 21, 1999)

4 LIST OF AMENDMENTS

r 2	amd No. 49, 1980, r 5
r 3	amd No. 49, 1980, r 1 sub No. 10, 1990, r 1; No. 21, 1999, r 3
r 4	amd No. 49, 1980, r 5 sub No. 21, 1999, r 3
r 5	amd No. 49, 1980, r 5 rep No. 21, 1999, r 4
r 6	amd No. 49, 1980, r 5
r 7	amd No. 49, 1980, r 5 rep No. 21, 1999, r 4
rr 9 – 10	amd No. 49, 1980, r 5 rep No. 21, 1999, r 4
r 11	amd No. 49, 1980, r 5
r 12	amd No. 49, 1980, r 5; No. 21, 1999, r 5
rr 13 – 14	amd No. 49, 1980, r 5 rep No. 21, 1999, r 6
r 15	amd No. 49, 1980, r 5
r 17	amd No. 49, 1980, r 5; No. 21, 1999, r 7
rr 19 – 21	amd No. 49, 1980, r 5
rr 23 – 25	amd No. 49, 1980, r 5
r 26	amd No. 49, 1980, r 5 sub No. 21, 1999, r 8
r 27	sub No. 21, 1999, r 8

ENDNOTES

pt IIIA hdg	ins No. 49, 1980, r 2 sub No. 21, 1999, r 9
r 27A	ins No. 49, 1980, r 2 amd No. 9, 1981, r 1; No. 24, 1987, r 2; No. 15, 1988, r 2; No. 50, 1994, r 1 sub No. 21, 1999, r 9
r 27B	ins No. 8, 1981, r 2 sub No. 21, 1999, r 9
rr 27C – 27G	ins No. 21, 1999, r 9
pt IIIB hdg	ins No. 21, 1999, r 9
pt IIIB	
div 1 hdg	ins No. 21, 1999, r 9
rr 27H – 27M	ins No. 21, 1999, r 9
pt IIIB	
div 2 hdg	ins No. 21, 1999, r 9
rr 27N – 27R	ins No. 21, 1999, r 9
pt IIIC hdg	ins No. 21, 1999, r 9
r 27S	ins No. 21, 1999, r 9 amd Act No. 52, 1999, s 4
r 27T	ins No. 21, 1999, r 9
r 27U	ins No. 21, 1999, r 9 rep No. 57, 2000
rr 28 – 29	amd No. 49, 1980, r 5
r 31	amd No. 49, 1980, r 5 sub No. 21, 1999, r 10
r 32	amd No. 49, 1980, r 5
r 33	amd No. 49, 1980, r 5; Act No. 84, 1993, s 6
r 36	amd No. 49, 1980, r 5 rep No. 21, 1999, r 11
rr 39 – 40	amd No. 49, 1980, r 5
r 42	amd No. 49, 1980, r 5; No. 21, 1999, r 12
r 43	ins Act No. 68, 1983, s 93
sch 1 hdg	amd No. 49, 1980, r 3
sch 1	rep No. 10, 1990, r 2
sch 2	ins No. 49, 1980, r 4 amd No. 24, 1987, r 3; No. 15, 1988, r 3; No. 50, 1994, r 2 rep No. 21, 1999, r 13
sch 3	ins No. 8, 1981, r 3 rep No. 21, 1999, r 13