



NORTHERN TERRITORY OF AUSTRALIA

No. 27 of 2000

AN ACT

to amend the *Work Health Act*

[Assented to 27 June 2000]
[Second reading 18 May 2000]

The Legislative Assembly of the Northern Territory enacts as follows:

1. Short title

- This Act may be cited as the *Work Health Amendment Act 2000*.

2. Commencement

This Act comes into operation on 1 July 2000.

3. Interpretation

Section 3 of the *Work Health Act* is amended –

- (a) by inserting before the definition of "act" in subsection (1) the following:
" 'ABN' has the same meaning as in the *Income Tax Assessment Act 1997* of the Commonwealth;";
- (b) by omitting the definition of "P.A.Y.E. taxpayer" in subsection (1) and substituting the following:
" 'PAYG provisions' means the provisions of Division 12 of Schedule 1 to the *Taxation Administration Act 1953* of the Commonwealth;";

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(c) by omitting from paragraph (b)(i) of the definition of "worker" in subsection (1) "and who is a P.A.Y.E. taxpayer in respect of any remuneration or other benefit received in relation to the performance of such work or service" and substituting "unless and until the person notifies the other person, in writing, of a number that is, or purports to be, the ABN of that person for the purposes of the work or service";

(d) by omitting from paragraph (b)(vi) of the definition of "worker" in subsection (1) "expenses; or" and substituting "expenses";

(e) by inserting after paragraph (b)(vii) of the definition of "worker" in subsection (1) the following:

"(viii) in relation to the work or service under consideration – who is an employer of another person engaged in the performance of the work or server;

(ix) subject to subsection (5) – who is employed or engaged by a householder; or

(x) who is employed or engaged otherwise than for the purposes of the employer's trade, business or enterprise and in respect of whom the employer does not make any withholding payments under the PAYG provisions;"

(f) by omitting from subsection (2) "who is a P.A.Y.E. taxpayer in respect of such employment" and substituting "who has not notified the employer in writing of a number that is, or purports to be, the ABN of the member for the purposes of such employment";

(g) by omitting from subsection (3) "who is a P.A.Y.E. taxpayer in respect of such employment" and substituting "who has not notified the body corporate in writing of a number that is, or purports to be, the ABN of the director for the purposes of such employment";

(h) by omitting from subsection (4) "is employed by another person as a P.A.Y.E. taxpayer" and substituting "is a worker"; and

(j) by inserting after subsection (4) the following:

"(5) A prescribed employee employed by a householder who earns more than, or is paid at a rate that would exceed, the prescribed amount is a worker of the householder for the purposes of this Act.

"(6) A person is a worker for the purposes of this Act, despite that he or she has notified in writing the person for whom he or she performs work or a service of a number that is, or purports to be, the ABN of the person, if the person

and the person for whom he or she performs work or a service agree in writing that the ABN no longer applies to the work or service performed by the person.

"(7) If a person has notified in writing a person for whom he or she performs work or a service of a number that is, or purports to be, the ABN of that person, the person is not a worker for the purposes of this Act in respect of any subsequent work or service performed for that other person unless the person and the person for whom he or she performs the work or service agree in writing that the ABN no longer applies to the work or service performed by the person."

4. Transitional

(1) If immediately before the commencement of this Act a person was not a worker of person for whom he or she was performing work or a service because he or she was not a P.A.Y.E taxpayer, the person is not to be taken to be a worker of that person for the purposes of the Principal Act in respect of any work or service performed for that person after that commencement despite that the person does not notify the person in writing of a number that is, or purports to be, the ABN of the person for the purposes of the work or service.

(2) If a person is performing work or a service for another person and the person notifies that other person in writing that he or she has applied for an ABN, the person is to be taken for the purposes of the Principal Act to have given the other person a number that is, or purports to be, the ABN of that person for the purposes of the work or service.

(3) Subsection (1) ceases to apply on 1 August 2000.

(4) Subsection (2) ceases to apply on 1 September 2000.

(5) In this section, "Principal Act" means the *Work Health Act* as amended by this Act."