

NORTHERN TERRITORY OF AUSTRALIA  
PAY-ROLL TAX AMENDMENT ACT 2003

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Act No. 36 of 2003

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# **NORTHERN TERRITORY OF AUSTRALIA**

Act No. 36 of 2003

## **AN ACT**

to amend the *Pay-roll Tax Act*

*[Assented to 30 June 2003]  
[Second reading 28 May 2003]*

**The Legislative Assembly of the Northern Territory enacts as follows:**

**1. Short title**

This Act may be cited as the *Pay-roll Tax Amendment Act 2003*.

**2. Commencement**

(1) Section 10 is taken to have come into operation on 27 May 2003.

(2) The remaining provisions of this Act come into operation on 1 July 2003.

**3. Principal Act**

The *Pay-roll Tax Act* is in this Act referred to as the Principal Act.

**4. Interpretation**

Section 3 of the Principal Act is amended –

(a) by inserting in subsection (1) after the definition of "agent" the following:

"'approved designated group employer' means the designated group employer in respect of a group who the Commissioner approves

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under section 12A to furnish returns and pay tax for the approved members of the group;

'approved member' means a member of a group for whom the designated group employer in respect of the group is approved under section 12A to furnish returns and pay tax;"; and

- (b) by inserting in the definition of "return period" in subsection (1) "12B or" before "13A,".

**5. Pay-roll tax**

Section 6 of the Principal Act is amended –

- (a) by omitting from subsection (1) "2001" and substituting "2003"; and  
(b) by omitting from subsection (1) "6.3%" and substituting "6.2%".

**6. New sections**

The Principal Act is amended by inserting after section 12 the following:

**"12A. Approval of designated group employer to furnish returns and pay tax**

"(1) The Commissioner may, in writing, approve the designated group employer in respect of a group to do both of the following:

- (a) furnish returns for the members of the group specified in the approval;  
(b) pay the tax payable by the members of the group specified in the approval.

"(2) This section does not affect the obligation of a member of a group to register under section 12.

**"12B. Satisfaction of liability of approved member if approved designated group employer furnishes return and pays tax**

"(1) If an approved designated group employer furnishes a return in accordance with section 13(1AA), each approved member to whom the return relates is, for the purposes of this Act and the Regulations, taken to have furnished a return in accordance with section 13(1) in respect of the taxable wages paid or payable by the member during the period to which the return relates.

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"(2) If an approved designated group employer pays tax in respect of taxable wages specified in a return referred to in subsection (1), each approved member to whom the return relates is, for the purposes of this Act and the Regulations, taken to have paid the tax payable in respect of the taxable wages specified in the return on the date the approved designated group employer paid the tax."

**7. Returns**

Section 13 of the Principal Act is amended –

(a) by inserting after subsection (1) the following:

"(1AA) An approved designated group employer must, within 21 days after the close of each month, furnish to the Commissioner, in accordance with a form, or in a manner, determined by the Commissioner, a return relating to that month and specifying the taxable wages that were paid or payable during that month by each approved member of the designated group employer's group.";

(b) by inserting in subsection (2) ", or an approved designated group employer under subsection (1AA)," after "subsection (1)";

(c) by omitting "he" and substituting "he or she";

(d) by inserting in subsection (2) "or approved designated group employer" before "is required"; and

(e) by inserting in subsection (2) "or approved designated group employer" before "shall, while".

**8. Paying tax without lodging return**

Section 13A of the Principal Act is amended –

(a) by omitting subsection (1) and substituting the following:

"(1) The Commissioner may approve a procedure (including a procedure utilising electronic technology) by which –

(a) an employer liable to pay tax in respect of taxable wages paid or payable by the employer during a month; or

(b) an approved designated group employer who pays the tax payable in respect of taxable wages paid or payable during a month by the approved members of the designated group employer's group,

may pay the tax without lodging a return in respect of those wages.";

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- (b) by inserting in subsection (2) "or approved designated group employer" after "An employer";
- (c) by inserting in subsection (2) "or an approved member of the group" before "paid or was liable to pay";
- (d) by inserting after subsection (3) the following:

"(3A) If an approved designated group employer, who uses a procedure approved under subsection (1) to pay tax, pays the tax within the time required under subsection (2), each approved member for whom the approved designated group employer, in making the payment, pays tax is, for the purposes of this Act and the Regulations, taken to have paid the tax payable in respect of the taxable wages to which the payment relates.";

- (e) by inserting in subsection (4) "or approved designated group employer" after "an employer";
- (f) by inserting in subsection (5) "or approved designated group employer" after "An employer"; and
- (g) by inserting in subsection (5)(b) ", or all the approved members of the designated group employer's group cease," after "ceases".

**9. Exemption from furnishing returns**

Section 14 of the Principal Act is amended by omitting subsection (1) and substituting the following:

"(1) If the Commissioner is of the opinion that tax will not be payable by an employer or, if paid, would be refunded, the Commissioner may issue a certificate to the employer exempting the employer from furnishing returns under section 13, and the employer may refrain from furnishing returns under that section but must, unless the contrary is expressed in the certificate, furnish a return relating to each financial year within 21 days after the close of that financial year.

"(1A) In subsection (1) –

'employer' does not include an approved member of a group."

**10. Beneficiaries under discretionary trusts**

Section 17G of the Principal Act is amended by omitting all the words before "to be a beneficiary" and substituting the following:

"A person who may benefit from a discretionary trust as a result of the trustee of the trust or another person, or the trustee of the trust and another person, exercising or failing to exercise a power or discretion under the trust, is taken, for the purposes of this Part,".

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