



# NORTHERN TERRITORY OF AUSTRALIA

Act No. 74 of 2002

## AN ACT

to amend the *Pay-roll Tax Act*

*[Assented to 11 December 2002]  
[Second reading 16 October 2002]*

**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 (No. 3) 2002*.

**2. Principal Act**

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

**3. Recovery of tax**

Section 24 of the Principal Act is amended –

- (a) by omitting from subsection (3) "A tax" and substituting "Any tax, further tax or additional tax"; and
- (b) by omitting from subsection (3) "tax becomes due" and substituting "tax, further tax or additional tax becomes due".

**4. Commissioner may collect tax from person owing money to taxpayer**

Section 32 of the Principal Act is amended –

- (a) by omitting from subsection (1) "employer" and substituting "taxpayer";

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- (b) by omitting from subsection (1)(a), (b), (c) and (d) "an employer" and substituting "a taxpayer";
- (c) by omitting from subsection (1)(e) "an amount due in respect of tax by the employer" and substituting "an amount of tax due by the taxpayer";
- (d) by omitting from subsection (1)(f) "employer, until the amount due in respect of tax by the employer" and substituting "taxpayer, until the amount of tax due by the taxpayer";
- (e) by omitting from subsection (2) "employer" and substituting "taxpayer";
- (f) by omitting from subsection (3) "in respect of the amount due by the employer" and substituting "of an amount or part of an amount of tax due by the taxpayer";
- (g) by omitting from the definition of "tax" in subsection (4) "regulations." and substituting "regulations;"; and
- (h) by adding at the end of subsection (4) the following:

" 'taxpayer' means a person who is liable (whether solely, severally or jointly and severally liable) to pay an amount of tax and whose liability to pay the tax is the subject of a notice referred to in subsection (1)."

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