

NORTHERN TERRITORY OF AUSTRALIA

PAY-ROLL TAX AMENDMENT ACT 1994

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No. 40 of 1994

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TABLE OF PROVISIONS

Section

1. Short title
2. Commencement
3. Principal Act
4. General exemption
5. Annual adjustments
6. Registration
7. Annual adjustments





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## AN ACT

to amend the *Pay-roll Tax Act*

[Assented to 30 June 1994]

**B**E it enacted by the Legislative Assembly of the Northern Territory of Australia, with the assent as provided by the *Northern Territory (Self-Government) Act 1978* of the Commonwealth, as follows:

1. SHORT TITLE

This Act may be cited as the *Pay-roll Tax Amendment Act 1994*.

2. COMMENCEMENT

This Act shall come into operation on 1 July 1994.

3. PRINCIPAL ACT

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

4. GENERAL EXEMPTION

Section 8(1) of the Principal Act is amended by omitting from the definition of "prescribed amount" the figure "\$41,666.66" (twice occurring) and substituting "\$43,333.33".

5. ANNUAL ADJUSTMENTS

Section 10A(1) of the Principal Act is amended by omitting from the definition of "prescribed amount" the expression "500,000C" (twice occurring) and substituting "520,000C".

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*Pay-roll Tax Amendment*

6. REGISTRATION

Section 12 of the Principal Act is amended -

- (a) by omitting from subsection (1) "\$9,500" and substituting "\$9,950"; and
- (b) by omitting from subsection (1B) "\$9,500" and substituting "\$9,950".

7. ANNUAL ADJUSTMENTS

Section 17K(2) of the Principal Act is amended by omitting from the definition of "prescribed amount" the expression "500,000C" (twice occurring) and substituting "520,000C".

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