



NORTHERN TERRITORY OF AUSTRALIA

No. 41 of 1988

AN ACT

to amend the *Pay-roll Tax Act*

[Assented to 14 September 1988]

BE 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 1988*.

2. COMMENCEMENT

(1) Subject to subsection (2), this Act shall be deemed to have come into operation on 1 July 1988.

(2) Section 4 shall come into operation or be deemed to have come into operation, as the case may be, on 1 October 1988.

3. PRINCIPAL ACT

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

4. PAY-ROLL TAX

Section 6 of the Principal Act is amended -

- (a) by omitting from subsection (1)(c) "where those wages do not exceed" and substituting "where the total of Australian wages paid or payable by the employer or group does not exceed";
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(b) by omitting from subsection (1)(d) "where those wages exceed" and substituting "where the total of Australian wages paid or payable by the employer or group exceeds"; and

(c) by adding at the end the following:

"(5) For the purposes of subsection (1), 'Australian wages' means wages paid or payable by an employer or group in Australia."

5. GENERAL EXEMPTION

Section 8(1) of the Principal Act is amended by omitting from the definition of "prescribed amount" the figure "\$25,000" (twice occurring) and substituting "\$33,333.33".

6. ANNUAL ADJUSTMENTS

Section 10A(1) of the Principal Act is amended by omitting from the definition of "prescribed amount" the figure "300,000" (twice occurring) and substituting "400,000".

7. REGISTRATION

Section 12 of the Principal Act is amended -

(a) by omitting from subsection (1) "\$5,750" and substituting "\$7,650"; and

(b) by omitting from subsection (1B) "\$5,750" and substituting "\$7,650".

8. ANNUAL ADJUSTMENTS

Section 17K(2) of the Principal Act is amended by omitting from the definition of "prescribed amount" the figure "300,000" (twice occurring) and substituting "400,000".
