



NORTHERN TERRITORY OF AUSTRALIA

No. 3 of 1987

AN ACT

to amend the *Pay-roll Tax Act*

[Assented to on 27 May, 1987]

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 1987*.

2. COMMENCEMENT AND APPLICATION

This Act shall be deemed to have come into operation on 26 November 1986 and shall apply in respect of wages paid or payable on or after that date.

3. INTERPRETATION

Section 3(1) of the *Pay-roll Tax Act* is amended by inserting after the definition of "liquidator" the following:

"'local governing body' means -

- (a) a council within the meaning of section 4 of the *Local Government Act* and a community government council within the meaning of section 238 of that Act;
- (b) a body declared under section 19 of the *Local Government Grants Commission Act* to be a local governing body for the purposes of that Act; or
- (c) a body prescribed as a local governing body for the purposes of this Act;"