

## NORTHERN TERRITORY OF AUSTRALIA

No. 62 of 1986

## AN ACT

to amend the Pay-roll Tax Act

[Assented to 19 December 1986]

**B**<sup>E</sup> 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:

## SHORT TITLE

This Act may be cited as the Pay-roll Tax Amendment Act 1986.

## 2. REFUND OF CERTAIN TAX

Section 20A of the Pay-roll Tax Act is amended -

- (a) by omitting from subsection (2) the word "Payments" and substituting "Subject to subsection (3), payments";
- (b) by inserting in subsection (3) after "employees" the words ", or different financial years in which an application may be made or tax may be repaid"; and
- (c) by omitting from subsection (5) the word "An" and substituting "Subject to subsection (3), an".