



## NORTHERN TERRITORY OF AUSTRALIA

No. 29 of 1985

### AN ACT

To amend the *Pay-roll Tax Act*

[Assented to 26 June 1985]

**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 (No. 2) 1985*.

2. COMMENCEMENT

This Act shall come into operation on 1 July 1985.

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 sub-section (1) and substituting the following:

"(1) Subject to and in accordance with this Act, there is payable in respect of all wages paid or payable by an employer or a group on or after 1 July 1985 (whether in respect of services performed or rendered before, on or after that date) and which are wages that are paid or payable -

- (a) in the Territory, not being wages so paid or payable in respect of services performed or rendered wholly in the Australian Capital Territory or a State; or

*Pay-roll Tax Amendment (No. 2)*

- (b) elsewhere than in the Territory in respect of services performed or rendered wholly in the Territory,

tax at the rate of -

- (c) .5% of wages paid or payable in a return period of one month, where those wages do not exceed \$83,333.33; and
- (d) 6% of wages paid or payable in a return period of one month, where those wages exceed \$83,333.33."; and
- (b) by omitting from sub-section (3) "that employer" (twice occurring) and substituting "that employer or group".

5. PRESCRIBED DEDUCTION FROM TAX

Section 6A of the Principal Act is amended by inserting after "1 July 1980" the words "but before 1 July 1985,".

6. GENERAL EXEMPTION

Section 8(1) of the Principal Act is amended by omitting "\$12,500" (twice occurring) from the definition of "prescribed amount" and substituting "\$25,000".

7. ANNUAL ADJUSTMENTS

Section 10A(1) of the Principal Act is amended -

- (a) by inserting after "section 6" in the definition of "annual amount of tax" the words "calculated in respect of the full financial year"; and
- (b) by omitting "150,000C" (twice occurring) from the formula in the definition of "prescribed amount" and substituting "300,000C".

8. ADJUSTMENT OF TAX WHEN EMPLOYER CEASES TO BE AN EMPLOYER, &c.

Section 11(1) of the Principal Act is amended by inserting after "section 6" in the definition of "total amount of tax" the words "calculated in respect of the prescribed period".

9. REGISTRATION

Section 12 of the Principal Act is amended -

- (a) by omitting from sub-section (1) "\$2,800" and substituting "\$5,750"; and

*Pay-roll Tax Amendment (No. 2)*

- (b) by omitting from sub-section (1B) "\$2,800" and substituting "\$5,750".

10. ANNUAL ADJUSTMENTS

Section 17K of the Principal Act is amended -

- (a) by omitting "150,000C" (twice occurring) from the formula in the definition of "prescribed amount" in sub-section (1) and substituting "300,000C"; and
- (b) by inserting in sub-section (3) after "section 6" the words "calculated in respect of the full financial year".

11. ADJUSTMENT WHEN MEMBERS OF GROUP CEASE TO PAY TAXABLE WAGES OR INTERSTATE WAGES

Section 17L(3) of the Principal Act is amended by inserting after "section 6" the words "calculated in respect of the prescribed period".

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