



NORTHERN TERRITORY OF AUSTRALIA

No. 88 of 1982

AN ACT

To amend the *Pay-roll Tax Act*

[Assented to 14 December 1982]

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 1982*.

2. PRINCIPAL ACT

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

3. RECOVERY OF TAX

Section 24 of the Principal Act is amended by inserting at the end the following:

"(3) A tax payable under this Act by a member of a group is a debt due jointly and severally by each person who is a member of the group during the period in which the tax becomes due."

4. OFFENCE

Section 37 of the Principal Act is amended by omitting sub-section (3) and substituting the following:

"(3) Upon the conviction of a person of an offence against this section, the court making the conviction may, at the time of making that conviction, order the person to comply, within the period specified in the order, with the requirements in respect of which that person was convicted."

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"(4) A person the subject of an order referred to in sub-section (3) who fails to comply with the requirements of the order within the period specified in that order is guilty of an offence and punishable as provided in section 40."
