

# THE NORTHERN TERRITORY OF AUSTRALIA

No. 14 of 1981

## AN ACT

To amend the Pay-roll Tax Act

[Assented to 9 January 1981]

**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) 1980.

### 2. PRINCIPAL ACT

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

### 3. NEW SECTION

The Principal Act is amended by inserting after section 6 the following section:

#### "6A. PRESCRIBED DEDUCTION FROM TAX

"Notwithstanding anything elsewhere contained in this Act, a person shall be deemed to have discharged his liability to pay an amount of tax imposed by reference to wages paid or payable by him after 1 July 1980 if he pays an amount equal to that amount of tax less an amount equal to 10 per cent of that amount."

### 4. EXEMPTIONS FROM TAX

Section 9 of the Principal Act is amended by omitting paragraphs (a) to (c) inclusive and substituting the following paragraphs:

"(a) by a religious or public benevolent institution, or by a public hospital, to a person during a period in respect of which the institution or hospital, as the case may be, satisfies the Commissioner that the person is exclusively engaged in the religious work, work of a public benevolent nature or work of the hospital of a kind ordinarily performed in connection with the conduct of public hospitals, as the case may be;

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- (b) by a hospital which is carried on by a society or association otherwise than for the purpose of profit or gain to the individual members of the society or association, being wages paid or payable to a person during a period in respect of which the hospital satisfies the Commissioner that the person is engaged exclusively in work of the hospital of a kind ordinarily performed in connection with the conduct of hospitals;
- (c) by a school or college (other than a technical school or a technical college) which -
  - (i) is carried on by a body corporate, society or association otherwise than for the purpose of profit or gain to the individual members of the body corporate, society or association and is not carried on by or on behalf of the Territory; and
  - (ii) provides education at or below, but not above, the secondary level of education,

being wages paid or payable to a person during a period in respect of which the school or college satisfies the Commissioner that the person is engaged exclusively in work of the school or college of a kind ordinarily performed in connection with the conduct of schools or colleges (other than technical schools or technical colleges);".

5. REFUND OF CERTAIN TAX

Section 20A of the Principal Act is amended -

- (a) by inserting in sub-section (1) after "The Commissioner shall" the words ", on an application made in accordance with sub-section (5),"; and
- (b) by adding at the end the following sub-section:

"(5) An application under sub-section (1) shall be made within the financial year next following the financial year in respect of which the repayment is applied for and shall contain such information, and be in such form, as the Commissioner requires."

6. FURTHER AMENDMENTS

The Principal Act is amended as set out in the Schedule.

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SCHEDULE

Section 6

AMENDMENTS

Column 1	Column 2	
Provision of the Principal Act	Amendment	
	Omit	Substitute
Section 3(1) - definition of "the Commissioner"	<u>"Taxation (Administration) Ordinance"</u>	<u>"Taxation (Administration) Act"</u>
- definition of "person"	the whole definition	
- definition of "tax"	"section 11"	"sections 11, 17K and 17L"
Section 5(1)	<u>"Public Service Ordinance"</u>	<u>"Public Service Act"</u>
Section 13(3)	<u>"Pay-roll Tax (Territories) Assessment Act 1971"</u>	<u>"Pay-roll Tax (Territories) Assessment Act 1971 of the Commonwealth"</u>
Section 54(5)	"defendant"	"prosecutor or the person charged with the offence"
Long title and sections 1, 2, 3, 5(1), (3), (4)(a), 6(1), (3)(b), 12(2), 13(3), 14(4), 16(1), (4), 18, 19(5), 26(1), 30(3), (4), 32(4), 34(1), 37(1)(a), (d), (2), 38(1)(a),	"Ordinance" (wherever occurring)	"Act"

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Column 1	Column 2
Provision of the Principal Act	Amendment
	Omit                      Substitute
39, 42, 43, 44, 50, 52, 57, 58(1), (4), (5), (6), (8), (9), 59, 60, 61(1), 62(1) and 64	