

THE NORTHERN TERRITORY OF AUSTRALIA

No. 46 of 1980

AN ACT

To amend the Pay-roll Tax Act

[Assented to 30 May 1980]

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 Act 1980.

2. NEW SECTION

The Pay-roll Tax Act is amended by inserting after section 20 the following section:

"20A. REFUND OF CERTAIN TAX

"(1) The Commissioner shall repay to an employer who has paid tax the prescribed proportion of the tax that was paid in respect of wages, paid or payable -

- (a) for prescribed services performed or rendered after the prescribed date;
- (b) for services performed or rendered after the prescribed date in a prescribed locality; or
- (c) after the prescribed date to an employee who is a member of a prescribed class of employees.

"(2) Payments under sub-section (1) shall be made in the financial year immediately following the financial year in which the wages referred to in that sub-section were paid or became payable.

"(3) Regulations made by reference to this section may prescribe different dates in respect of different services, localities or classes of employees.

"(4) Amounts payable under sub-section (1) are payable out of the Consolidated Fund, which is appropriated accordingly."