Serial 103
Pay-roll Tax Amendment Bill (No. 3) 2002
Ms Martin

A BILL

for

AN ACT

to amend the *Pay-roll Tax Act*

NORTHERN TERRITORY OF AUSTRALIA

No. of 2002

AN ACT

to amend the *Pay-roll Tax Act*

[*Assented to 2002*]
[*Second reading 2002*]

The Legislative Assembly of the Northern Territory enacts as follows:

1.   Short title

This Act may be cited as the *Pay-roll Tax Amendment Act (No. 3) 2002*.

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 –

(a)   by omitting from subsection (3) "A tax" and substituting "Any tax, further tax or additional tax"; and

(b)   by omitting from subsection (3) "tax becomes due" and substituting "tax, further tax or additional tax becomes due".

4.   Commissioner may collect tax from person owing money to taxpayer

Section 32 of the Principal Act is amended –

(a)   by omitting from subsection (1) "employer)" and substituting "taxpayer)";

(b)   by omitting from subsection (1)(a), (b), (c) and (d) "an employer" and substituting "a taxpayer";

(c)   by omitting from subsection (1)(e) "an amount due in respect of tax by the employer" and substituting "an amount of tax due by the taxpayer";

(d)   by omitting from subsection (1)(f) "employer, until the amount due in respect of tax by the employer" and substituting "taxpayer, until the amount of tax due by the taxpayer";

(e)   by omitting from subsection (2) "employer" and substituting "taxpayer";

(f)   by omitting from subsection (3) "in respect of the amount due by the employer" and substituting "of an amount or part of an amount of tax due by the taxpayer";

(g)   by omitting from the definition of "tax" in subsection (4) "regulations." and substituting "regulations;"; and

(h)   by adding at the end of subsection (4) the following:

" 'taxpayer' means a person who is liable (whether solely, severally or jointly and severally liable) to pay an amount of tax and whose liability to pay the tax is the subject of a notice referred to in subsection (1).".