

Serial 94

Pay-roll Tax Amendment Bill (No. 2) 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]

1. Short title

This Act may be cited as the *Pay-roll Tax Amendment Act (No. 2) 2002*.

2. Principal Act

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

3. Interpretation

Section 3 of the Principal Act is amended –

- (a) by omitting from the definition of "company" in subsection (1) "and partnerships";
- (b) by inserting in subsection (1) after the definition of "local governing body" the following:

" 'person' includes a partnership;" and
- (c) by inserting after paragraph (b) of the definition of "wages" in subsection (1) the following:

"(ba) a payment made by a partnership by way of remuneration to a partner;"

4. Arrangement for avoidance of tax by labour hire agents

Section 11B of the Principal Act is amended by omitting from the definition of "client" in subsection (6) "or company" and substituting ", company or partnership".

5. Further amendments

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

SCHEDULE

Section 5

Provision	Amendment	
	omit	substitute
Section 40	or a company	or a company or partnership
	director,	director, partner,
	of the company	of the company or partnership
	or company	, company or partnership
Section 58(1)	a company	a company or partnership
	require the company	require the company or partnership
	of the company	of the company or partnership
Section 58(3)	the company	the company or partnership
Section 58(4)	officer, of the company	officer, of the company or partnership
	on the company	on the company or partnership
	business of the company	business of the company or partnership

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Section 58(5)	the company	the company or partnership
Section 58(6)	by the company	by the company or partnership
	excuse the company	excuse the company or partnership
	but the company	but the company or partnership
Section 58(7)	the company	the company or partnership
Section 58(8)	against the company	against the company or partnership
	the company	the company or partnership
Section 58(9)	a company	a company or partnership
	company or its public	company or partnership or its public
	officer of the company	officer of the company or partnership
	agent of the company	agent of the company or partnership
	as the company	as the company or partnership
	company or public officer	company or partnership or public officer

ALTERATION TO SECTION HEADING

On the day on which the *Pay-roll Tax Act* is amended by this Act, the heading to section 58 of the *Pay-roll Tax Act* is omitted and the following substituted:

"58. Public officers of companies and partnerships".

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