



Serial 50
Pay-roll Tax
Amendment
Mr Coulter

NORTHERN TERRITORY OF AUSTRALIA

A BILL for AN ACT

to amend the *Pay-roll Tax Act*

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 1991*.

2. COMMENCEMENT

This Act shall come into operation on 1 July 1991.

3. ADDITIONAL TAX

Section 23(1) of the *Pay-roll Tax Act* is amended by omitting "10 per cent" and substituting "18%".

4. ASSESSMENT

Section 19(3) of the *Pay-roll Tax Act* is amended by omitting "\$2" and substituting "\$20".

5. ADDITIONAL TAX

Section 23(1) of the *Pay-roll Tax Act* is amended by omitting "tax or further tax" (twice occurring) and substituting "tax, further tax or additional tax".

6. ADDITIONAL TAX IN CERTAIN CASES

Section 38(1) of the *Pay-roll Tax Act* is amended -

- (a) by omitting "10%" and substituting "18%"; and
- (b) by omitting "\$2" (twice occurring) and substituting "\$20".

