



## NORTHERN TERRITORY OF AUSTRALIA

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Regulations 2001, No. 52\*

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### Regulations under the *Pay-roll Tax Act*

I, JOHN CHRISTOPHER ANICTOMATIS, the Administrator of the Northern Territory of Australia, acting with the advice of the Executive Council, make the following regulations under the *Pay-roll Tax Act*.

Dated 12 December 2001.

J. C. ANICTOMATIS  
Administrator

By His Honour's Command

C. MARTIN  
Treasurer

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\* Notified in the *Northern Territory Government Gazette* on 19 December 2001.

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**AMENDMENT OF PAY-ROLL TAX REGULATIONS**

**1. Commencement**

These Regulations come into operation on 1 January 2002.

**2. New regulation**

The Pay-roll Tax Regulations are amended by inserting after regulation 27T in Part IIIC the following:

**"27U. Exemption for environmental management purposes**

"(1) Section 6 of the Act does not apply to wages that are paid or payable by an environment conservation organisation to its employees.

"(2) Subregulation (1) does not apply to wages paid or payable to an employee in respect of a period when the employee is exclusively engaged in providing services on behalf of an environment conservation organisation for which the organisation charges a fee under a contract.

"(3) In this regulation –

'environment conservation organisation' means a person or body that –

- (a) is formed for the sole or predominant purpose of conserving (including restoring) native vegetation or habitat through the performance of re-vegetation or other land management activities on land;
- (b) through its employees and other persons, performs re-vegetation or other land management activities on land; and
- (c) is not permitted under its constitution to distribute money or other property of the organisation amongst its members."