

NORTHERN TERRITORY OF AUSTRALIA

Regulations 1994, No. 50*

Regulations under the *Pay-roll Tax Act*

I, KEITH JOHN AUSTIN ASCHE, the Administrator of the Northern Territory of Australia, acting with the advice of the Executive Council, hereby make the following Regulations under the *Pay-roll Tax Act*.

Dated 30 November 1994.

K.J.A. ASCHE
Administrator

AMENDMENTS OF PAY-ROLL TAX REGULATIONS

1. REFUND OF CERTAIN TAX

Regulation 27A of the *Pay-roll Tax Regulations* is amended by adding at the end the following:

"(3) Payments under section 20A(1) of the Act, in respect of an employee who is a member of the class of employees specified in Schedule 2 as comprising 'graduates of tertiary educational institutions approved by the Commissioner employed under trainee arrangements approved by the Commissioner' -

- (a) shall be made for a maximum period of 6 months of employment of the employee under the trainee arrangement; and
- (b) shall not be made if the employee was employed by the employer before graduating, whether or not under a trainee arrangement."

* Notified in the *Northern Territory Government Gazette* on 14 December 1994.

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Pay-roll Tax Regulations

2. SCHEDULE 2

Schedule 2 to the Pay-roll Tax Regulations is amended -

- (a) by omitting "apprentices" and substituting "trainees";
- (b) by omitting "Industries Training Act" and substituting "Northern Territory Employment and Training Authority Act"; and
- (c) by adding at the end the following:

"The class comprising graduates of tertiary educational institutions approved by the Commissioner employed under trainee arrangements approved by the Commissioner	1 July 1994	100%
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