

NORTHERN TERRITORY OF AUSTRALIA

Regulations 1981, No. 8 *

Regulations under the Pay-roll Tax Act

I, ERIC EUGENE JOHNSTON, 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 this

day of 1 - MAY 1981, 1981.

E. E. JOHNSTON

Administrator

By His Honour's Command

M. B. PERRON

Treasurer

AMENDMENTS OF THE PAY-ROLL TAX REGULATIONS

1. REFUND OF CERTAIN TAX

Regulation 27A is amended by omitting paragraph (c) and substituting the following:

"(c) in respect of each such class of employees, the proportion of tax repayable in respect of tax that was paid in respect of wages paid or payable after the date prescribed in Column 2 of Schedule 2 is, in relation to that class of employees, that proportion of tax shown in Column 3 of Schedule 2."

2. NEW REGULATION

The Pay-roll Tax Regulations are amended by inserting after regulation 27A the following:

"27B. PRESCRIBED SERVICES

"For the purposes of section 20A(1)(a) of the Act -

(a) each class of services specified in Column 1 of Schedule 3 is prescribed;

* Notified in the Northern Territory Government Gazette on
15 MAY 1981, 1981

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- (b) in respect of each such class of services, the date specified in Column 2 of Schedule 3 opposite that class is prescribed in relation to that class of services; and
- (c) in respect of each such class of services, the proportion of tax repayable in respect of tax that was paid in respect of wages paid or payable after the date prescribed in Column 2 of Schedule 3 is, in relation to that class of services, that proportion of tax shown in Column 3 of Schedule 3."

3. NEW SCHEDULE

The Pay-roll Tax Regulations are amended by adding after Schedule 2 the following:

"SCHEDULE 3

Regulation 27B

Column 1	Column 2	Column 3
Class of Services	Date	Proportion of tax
All services directly, wholly or substantially involved in the manufacture within the Northern Territory of corrugated and solid fibreboard boxes and fibreboard packaging materials and in their warehousing and whole-sale distribution."	1 March 1981	100 per cent