

NORTHERN TERRITORY OF AUSTRALIA

Regulations 1980, No. 49*

Regulations under the Pay-roll Tax Act

I, JOHN ARMSTRONG ENGLAND, 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 10th day of December, 1980.

J. A. ENGLAND
Administrator

By His Honour's Command

P. A. E. EVERINGHAM
Acting Treasurer and Minister for Industrial Development

AMENDMENTS OF THE PAY-ROLL TAX REGULATIONS

1. INTERPRETATION

Regulation 3 of the Pay-roll Tax Regulations is amended by omitting "the Schedule" and substituting "Schedule 1".

2. NEW PART

The Pay-roll Tax Regulations are amended by inserting after Part III the following Part:

"PART IIIA - REFUNDS OF TAX UNDER SECTION 20A

"27A. REFUND OF CERTAIN TAX

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

- (a) each class of employees specified in Column 1 of Schedule 2 is prescribed;

* Notified in the Northern Territory Government Gazette on 23 December, 1980.

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

3. SCHEDULE 1

The Pay-roll Tax Regulations are amended by omitting the heading to the Schedule and substituting "SCHEDULE 1".

4. NEW SCHEDULE

The Pay-roll Tax Regulations are amended by inserting after Schedule 1 the following Schedule:

"SCHEDULE 2

Regulation 27A

Column 1	Column 2	Column 3
Class of employees	Date	Proportion of tax
The class comprising - (a) probationers; and (b) apprentices, within the meaning of the <u>Industries Training Act</u>	1 July 1980	100 per cent

5. FURTHER AMENDMENTS

The Pay-roll Tax Regulations are further amended as set out in the Schedule hereto.

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SCHEDULE

Regulation 5

Column 1	Column 2	
Provision	Amendment	
	Matter omitted	Matter substituted
Regulation 5	"or (7)"	
Regulation 6	"10(1) or (2)"	"10A, 17K, 17L or 20A"
Regulations 17, 19, 20, 21, 23, 24 and 25	"pay-roll tax" (wherever occurring)	"tax"
Regulation 29	"wishes"	"wishes"
Regulation 33(1)	paragraph (d)	"(d) in the case of the Territory - by an officer duly auth- orized by or under an Act; and"
Regulation 42	"100 dollars"	"\$100"
Regulations 2, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 26, 28, 29, 31, 32, 33, 36, 39 and 40	"Ordinance" (wherever occurring)	"Act"