

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

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Presented and read a first time

*(Treasury)*

## **A BILL**

FOR

**An Act relating to the liability of certain Commonwealth  
authorities to pay Australian Capital Territory pay-roll tax**

The Parliament of Australia enacts:

### **PART 1—PRELIMINARY**

#### **Short title**

- 5     **1.** This Act may be cited as the *Commonwealth Authorities (Australian  
Capital Territory Pay-roll Tax) Act 1995*.

**Commencement**

2. This Act commences on the day on which it receives the Royal Assent.

**Interpretation**

3.(1) In this Act:

“Commonwealth authority” means an authority or body that: 5

- (a) was established by an Act; and
- (b) immediately before the commencement of the *Payroll Tax Act 1987* of the Australian Capital Territory, was registered as an employer, or had an application for registration pending, under:
  - (i) the *Pay-roll Tax (Territories) Assessment Act 1971*; or 10
  - (ii) the pay-roll tax law of a State or Territory;

Note: The *Payroll Tax Act 1987* of the Australian Capital Territory commenced on 1 August 1987.

“pay-roll tax law” means a law that relates to the imposition, assessment and collection of a tax on wages.

(2) For the purposes of this Act, a Commonwealth authority constituted or continued in existence by an Act is taken to be established by that Act. 15

**PART 2—LIABILITY OF CERTAIN COMMONWEALTH AUTHORITIES TO PAY AUSTRALIAN CAPITAL TERRITORY PAY-ROLL TAX**

**Exempting provision not involving regulations** 20

4.(1) This section applies to a Commonwealth authority if its establishing Act contains a provision:

- (a) to the effect that the authority is not subject to taxation under a law of a State or Territory to which the Commonwealth is not subject; or
- (b) to the effect that, except for taxation of a specified kind, the authority is not subject to taxation under a law of a State or Territory to which the Commonwealth is not subject. 25

(2) The provision does not have effect in relation to tax that is payable under the *Payroll Tax Act 1987* of the Australian Capital Territory.

**Exempting provision involving regulations** 30

5.(1) This section applies to a Commonwealth authority if:

- (a) its establishing Act contains a provision:
  - (i) to the effect that, except under a law specified in regulations made under the Act, the authority is not subject to taxation under a law of a State or Territory; or 35
  - (ii) to the effect that, except under a law specified in regulations made under the Act, the authority is not subject to taxation under a law of the Commonwealth or of a State or Territory; or

(iii) to the effect that, except under a law specified in regulations made under the Act, and except for taxation of a specified kind, the authority is not subject to taxation under a law of a State or Territory; or

5 (iv) to the effect that, except under a law specified in regulations made under the Act, and except for taxation of a specified kind, the authority is not subject to taxation under a law of the Commonwealth or of a State or Territory; and

10 (b) immediately before the commencement of this Act, regulations were in operation specifying a pay-roll tax law of the Commonwealth or of a State or Territory.

(2) The provision has effect as if the *Payroll Tax Act 1987* of the Australian Capital Territory were also specified in regulations made under the Act.

15 **Pay-roll tax paid before commencement of this Act**

6. A Commonwealth authority that has paid tax payable under the *Payroll Tax Act 1987* of the Australian Capital Territory cannot recover those payments if they were made before the commencement of this Act.



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