

Pay-roll Tax (Territories)

No. 78 of 1971

An Act to impose a Tax upon certain Wages related to the Australian Capital Territory or the Northern Territory of Australia.

[Assented to 6 October 1971]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

- Short title.** 1. This Act may be cited as the *Pay-roll Tax (Territories) Act 1971*.
- Commencement.** 2. This Act shall come into operation, or shall be deemed to have come into operation, as the case requires, on the date of commencement of the *Pay-roll Tax (Termination of Commonwealth Tax) Act 1971*.
- Imposition of pay-roll tax.** 3. Tax payable in accordance with the *Pay-roll Tax (Territories) Assessment Act 1971* in respect of any wages is imposed by this Act at the rate of two and one-half per centum of the wages.
- Incorporation.** 4. The *Pay-roll Tax (Territories) Assessment Act 1971* is incorporated and shall be read as one with this Act.