

## **Pay-roll Tax (Termination of Commonwealth Tax)**

**No. 76 of 1971**

An Act to terminate the Tax imposed by the *Pay-roll Tax Act* 1941–1966, and for purposes related thereto.

[Assented to 6 October 1971]

**B**E 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 (Termination of Commonwealth Tax) Act* 1971.
- Commencement.** 2.—(1.) This Act shall come into operation, or shall be deemed to have come into operation, as the case requires, on a date to be fixed by Proclamation.
- (2.) The date fixed under the last preceding sub-section shall be the first day of September, One thousand nine hundred and seventy-one, or the first day of a subsequent month.
- Interpretation.** 3.—(1.) In this Act, unless the contrary intention appears—
- “the Assessment Act” means the *Pay-roll Tax Assessment Act* 1941–1969;
- “the terminating date” means the date immediately preceding the date of commencement of this Act;
- “the terminating period” means the period commencing on the first day of July, One thousand nine hundred and seventy-one, and ending immediately before the commencement of this Act.
- (2.) Unless the contrary intention appears, expressions used in this Act have the same respective meanings as they have in the Assessment Act.
- Termination of tax.** 4.—(1.) Subject to the next succeeding sub-section, the *Pay-roll Tax Act* 1941–1966 does not apply to wages paid or payable after the terminating date in respect of any period of time, including a period occurring, in whole or in part, before the commencement of this Act.
- (2.) Where—
- (a) wages became payable, but were not paid, on or before the terminating date;
- (b) the wages were included in a return furnished under the Assessment Act before the day on which this Act receives the Royal Assent; and
- (c) the wages are paid after the terminating date,

any tax imposed on those wages by the *Pay-roll Tax Act 1941-1966* by virtue of those wages having become payable on or before the terminating date does not cease to be payable by virtue of the last preceding sub-section.

5. For the purposes of section 16 of the Assessment Act, the terminating period shall be deemed to be a financial year and, in the application of that section in relation to the terminating period—

Adjustment of tax in respect of terminating period.

- (a) any reference in that section to a financial year or to a year shall be read as a reference to the terminating period; and
- (b) any reference in that section to the amount prescribed in sub-section (2A.) of that section in respect of a financial year shall be read as a reference to such amount as bears to the amount of Twenty thousand eight hundred dollars the same proportion as the number of months in the terminating period bears to twelve.

6.—(1.) For the purposes of this section—

- (a) the net tax applicable to an employer in respect of the terminating period is the amount of tax paid or payable by him in respect of that period after the deduction of any refund or rebate to which, under section 16 of the Assessment Act as affected by this Act, he is entitled in respect of that period; and
- (b) the notional net tax applicable to an employer in respect of the financial year that commenced on the first day of July, One thousand nine hundred and seventy-one, is the amount of tax that would have been paid or payable by him in respect of that financial year if this Act had not been enacted after the deduction of any refund or rebate to which, under section 16 of the Assessment Act, he would have been entitled in respect of that financial year if this Act had not been enacted.

Refund or rebate of excess tax.

(2.) Where the net tax applicable to an employer in respect of the terminating period exceeds the notional tax applicable to that employer in respect of the financial year that commenced on the first day of July, One thousand nine hundred and seventy-one, the Commissioner shall, upon application by the employer, refund or rebate to the employer an amount equal to the excess.

7. Notwithstanding the definition of “rebate year” in sub-section (1.) of section 16A of the Assessment Act, any reference in Division 2 of Part III. of the Assessment Act to a rebate year shall be read as not including a reference to a financial year subsequent to the financial year that ended on the thirtieth day of June, One thousand nine hundred and seventy-one.

Rebate of tax by reference to exports.

8. A rebate is not allowable under sub-section (3.) of section 16F of the Assessment Act in respect of a financial year subsequent to the financial year that ended on the thirtieth day of June, One thousand nine hundred and seventy-one.

Rebates under section 16F (3.) of Assessment Act.

**Claims.**            **9.** A claim shall not be made under section 16J of the Assessment Act in respect of a year subsequent to the financial year that ended on the thirtieth day of June, One thousand nine hundred and seventy-one.

**Registration.**      **10.** Section 17 of the Assessment Act does not apply in relation to a month subsequent to the month that closes on the terminating date.

**Returns.**            **11.—(1.)** An employer is not required to furnish, under section 18 of the Assessment Act, a return of wages to which, by virtue of section 4 of this Act, the *Pay-roll Tax Act 1941-1966* does not apply.

(2.) Where—

(a) there is in force, on the terminating date, a notice under sub-section (2.) of section 18 of the Assessment Act varying the periods in respect of which an employer is required to furnish returns in pursuance of sub-section (1.) of that section; and

(b) under the notice, a period commences on or before, but ends after, the terminating date,

that part of the period that occurs after the terminating date shall, for the purposes of that Act, be disregarded.

**Secrec :**            **12.** Notwithstanding anything contained in section 11 of the Assessment Act, the Commissioner, a Second Commissioner or a Deputy Commissioner may communicate any matter that has come, or comes, to his knowledge in the performance of his official duties to an officer performing a function or a duty under a law of a State relating to the imposition upon employers of a tax on wages paid or payable by them and the assessment and collection of that tax.

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