

Pay-roll Tax (State Taxation of Commonwealth Authorities)

No. 104 of 1971

An Act relating to Liability for State Pay-roll Tax of
certain Commonwealth authorities.

[Assented to 30 November 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:—

1. This Act may be cited as the *Pay-roll Tax (State Taxation of* Short title.
Commonwealth Authorities) Act 1971.

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Commence-
ment.

2. This Act shall be deemed to have come into operation on the date of commencement of the *Pay-roll Tax (Termination of Commonwealth Tax) Act 1971*.

Interpretation.

3.—(1.) In this Act—

“ Commonwealth authority ” means an authority or body constituted or established by an Act;

“ Commonwealth authority subject to Commonwealth pay-roll tax ” means a Commonwealth authority—

(a) that was registered as an employer under the *Pay-roll Tax Assessment Act 1941–1969*; or

(b) in respect of which an application for registration as an employer under that Act was pending,

immediately before the commencement of this Act;

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

(2.) For the purposes of this Act, an authority or body continued in existence by an Act shall be deemed to be constituted by that Act.

Liability of
Commonwealth
authorities
for State
pay-roll tax.

4. Where the Act that constitutes or establishes a Commonwealth authority, being a Commonwealth authority subject to Commonwealth pay-roll tax, contains provision—

(a) to the effect that the Commonwealth authority is not subject to taxation under a law of a State to which the Commonwealth is not subject; or

(b) to the effect that the Commonwealth authority is not, except with respect to stamp duty, subject to taxation under a law of a State to which the Commonwealth is not subject,

that provision does not have effect in relation to taxation under the pay-roll tax law of that State.