



Victoria

No. 14 of 1991

## **Pay-roll Tax (Superannuation) Act 1991**

[Assented to 23 April 1991]

**The Parliament of Victoria enacts as follows:**

### **1. *Purpose***

The purpose of this Act is to include in section 3 of the **Pay-roll Tax Act 1971** an exemption from the definition of wages for certain superannuation contributions.

### **2. *Commencement***

- (1) Section 3 is deemed to have come into operation on 30 June 1989.

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- (2) The remainder of this Act comes into operation on the day on which it receives the Royal Assent.

1.1.91  
No. 6154.  
Reprinted to  
No. 127/1986  
and  
subsequently  
amended by  
Nos 37/1987,  
65/1987,  
72/1988,  
12/1989,  
57/1989,  
45/1990,  
56/1990.

**3. *Amendment of Pay-roll Tax Act 1971***

After section 3 (2A) of the **Pay-roll Tax Act 1971** insert—

- “(2AB) For the purposes of this Act, a reference to wages does not include a reference to contributions to an eligible superannuation fund within the meaning of section 267 of the **Income Tax Assessment Act 1936** of the Commonwealth as in force for the time being made in respect of a member of the fund by an employer of the member or by any other person other than that member.”.

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NOTES

1. *Minister's second reading speech—*  
*Legislative Assembly: 19 March 1991*  
*Legislative Council: 10 April 1991*
2. The long title for the Bill for this Act was “A Bill to amend section 3 of the **Pay-roll Tax Act 1971** and for other purposes.”.
3. Section headings appear in bold italics and are not part of the Act. (See **Interpretation of Legislation Act 1984**).