



AUSTRALIAN CAPITAL TERRITORY

Payroll Tax (Amendment) Act 1994

No. 16 of 1994

An Act to amend the *Payroll Tax Act 1987*

[Notified in ACT Gazette S87: 20 May 1994]

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Short title

1. This Act may be cited as the *Payroll Tax (Amendment) Act 1994*.

Commencement

2. This Act shall be taken to have commenced on 1 April 1994.

Principal Act

3. In this Act, “Principal Act” means the *Payroll Tax Act 1987*.¹

Substitution

4. Section 3A of the Principal Act is repealed and the following section substituted:

Value of benefits

“3A. For the purposes of this Act, the value of any benefits provided by an employer during a financial year or a group year is the amount, in relation to that year, that would be the aggregate fringe benefits amount for the purposes of the *Fringe Benefits Tax Assessment Act 1986* of the Commonwealth.”.

NOTE

1. Reprinted as at 30 April 1993.

[Presentation speech made in Assembly on 21 April 1994)

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