



AUSTRALIAN CAPITAL TERRITORY

## **Payroll Tax (Amendment) Act 1997**

**No. 101 of 1997**

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### **An Act to amend the *Payroll Tax Act 1987* and for related purposes**

*[Notified in ACT Gazette S420: 24 December 1997]*

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 1997*.

#### **Commencement**

2. (1) Sections 1, 2, 3 and 5 commence on the day on which this Act is notified in the *Gazette*.  
(2) Section 4 shall be taken to have commenced on 1 July 1996.

#### **Principal Act**

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

#### **Interpretation**

4. Section 3 of the Principal Act is amended—
  - (a) by inserting after paragraph (a) of the definition of “wages” in subsection (1) the following paragraph:  
“(ab) a superannuation benefit;”;

- (b) by inserting in subsection (1) the following definition:
- “ ‘superannuation benefit’ means money paid or payable by an employer in respect of an employee—
- (a) to or as a superannuation fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth;
  - (b) as a superannuation guarantee charge within the meaning of the *Superannuation Guarantee (Administration) Act 1992* of the Commonwealth; or
  - (c) to or as any other form of superannuation, provident or retirement fund or scheme, including a wholly or partly unfunded fund or scheme;”;
- (c) by inserting after subsection (1) the following subsections:
- “(1A) A reference in the definition of ‘superannuation benefit’ in subsection (1) to an employee includes a reference to any person to whom an amount is paid or payable as wages otherwise than as a superannuation benefit.
- “(1B) For the purposes of this Act, a superannuation, provident or retirement fund or scheme is unfunded to the extent that money paid or payable by an employer in respect of an employee covered by the fund or scheme is not paid or payable during the employee’s period of service with the employer.”; and
- (d) by omitting subsection (3) and substituting the following subsection:
- “(3) A reference in this Act to a benefit—
- (a) is, subject to paragraph (b), to be taken to include a reference to a fringe benefit within the meaning of the *Fringe Benefits Tax Assessment Act 1986* of the Commonwealth; and
  - (b) is to be taken not to include a superannuation benefit.”.

**Validation of collection of certain amounts as payroll tax**

5. (1) An amount collected by way of tax under the Principal Act in respect of a superannuation benefit that was paid before 1 July 1996 in lieu of an amount that would otherwise have been paid in salary or wages shall be deemed to have been as lawfully collected as if, when the amount was collected, such a benefit had been wages within the meaning of the Principal Act.

(2) In this section—

“superannuation benefit” has the same meaning as in the Principal Act as amended by this Act.

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**NOTE**

**Principal Act**

1. Reprinted as at 30 November 1996.

*[Presentation speech made in Assembly on 4 November 1997]*