



AUSTRALIAN CAPITAL TERRITORY

Payroll Tax (Amendment) Act 1999

No. 26 of 1999

An Act to amend the *Payroll Tax Act 1987*

[Notified in ACT Gazette S22: 6 May 1999]

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

1. Short title

This Act may be cited as the *Payroll Tax (Amendment) Act 1999*.

2. Commencement

This Act commences on the day on which it is notified in the *Gazette*.

3. Principal Act

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

4. Exemption from tax

Section 9 of the Principal Act is amended by omitting subsection (3) and substituting the following subsection:

“(3) Section 6 does not apply to wages paid or payable by an employment agent to a person (‘the subcontractor’) under a contract between the agent and the subcontractor for work performed by the subcontractor for a client of the agent in any of the following cases:

- (a) the subcontractor also supplies goods to the client under the contract and the wages amount to less than 50% of the value of the consideration paid or payable by the agent to the subcontractor for services and goods supplied to that client;
- (b) the services provided by the subcontractor to the client are of a kind not ordinarily required by the employment agent and the subcontractor ordinarily renders services of that kind to the public generally;
- (c) the subcontractor is a body corporate and individuals of both the following kinds perform the work for which the wages are paid or payable:
 - (i) a director or shareholder of the body;
 - (ii) an employee of the body who is not a director or shareholder;
- (d) the subcontractor is a partnership and individuals of both the following kinds perform the work for which the wages are paid or payable:
 - (i) a partner;
 - (ii) an employee of the partnership;
- (e) the subcontractor is a sole trader and individuals of both of the following kinds perform the work for which the wages are paid or payable:
 - (i) the subcontractor;
 - (ii) an employee of the subcontractor;
- (f) the individuals who perform the work for which the wages are paid or payable together work for not more than 8 days in any month under a contract with the agent.”.

5. Repeal

Section 21 of the Principal Act is repealed.

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NOTE

Principal Act

1. Reprinted as at 31 January 1998. See also Act No. 5, 1999.

[Presentation speech made in Assembly on 25 March 1999]

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