



Australian Capital Territory

# Payroll Tax Amendment Act 2001

No 87 of 2001

## Contents

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	Page
1 Name of Act	2
2 Commencement	2
3 Act amended	2
4 Interpretation	
Section 3 (1), definition of apprentice	2
5 Section 3 (1), new definition	2
6 Exemption from tax	
Section 9 (1) (f), (g) and (h)	2
7 Section 9 (1)	2
8 Section 9 (1), new note	3
9 New section 9A	3

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# Payroll Tax Amendment Act 2001

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An Act to amend the *Payroll Tax Act 1987*

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*[Notified in ACT Gazette S64: 31 August 2001]*

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

**1 Name of Act**

This Act is the *Payroll Tax Amendment Act 2001*.

**2 Commencement**

This Act commences, or is taken to have commenced, on 1 September 2001.

*Note* The naming and commencement provisions automatically commence on the notification day (see *Interpretation Act 1967*, s 10B).

**3 Act amended**

This Act amends the *Payroll Tax Act 1987*.

**4 Interpretation**  
**Section 3 (1), definition of *apprentice***

*omit*

**5 Section 3 (1), new definition**

*insert*

*new starter*—see section 9A (Exemption from tax—new starters).

**6 Exemption from tax**  
**Section 9 (1) (f), (g) and (h)**

*omit*

**7 Section 9 (1)**

*renumber paragraphs when Act next republished under Legislation Act 2001*

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**8 Section 9 (1), new note***insert*

*Note* Section 6 also does not apply to wages paid or payable to new starters employed for the first time in an industry or occupation while they receive up to 1 year of training starting in their first year of employment (see s 9A (Exemption from tax—new starters)).

**9 New section 9A***insert***9A Exemption from tax—new starters**

- (1) This section applies to a person (the *new starter*) who—
    - (a) is employed for the first time in an industry or occupation; and
    - (b) is receiving eligible training for work in the industry or occupation.
  - (2) For this section, *eligible training* is training that is—
    - (a) approved by the Minister in writing; and
    - (b) takes place during a single continuous period (the *training period*) that—
      - (i) starts within the first 12 months after the new starter is first employed in the industry or occupation; and
      - (ii) continues for no more than 12 months.
- Note* The Minister may approve individual training courses or training courses of a particular class (see *Legislation Act 2001*, s 48 (2)).
- (3) Section 6 does not apply to wages paid or payable to the new starter for employment in the industry or occupation during the training period.
  - (4) Subsection (3) applies to the new starter only in relation to 1 single continuous period of training that is eligible training.
  - (5) Subsection (3) applies even if—

- (a) the new starter is employed at any time during the training period by an employer or employers different from the employer who first employed the new starter in the industry or occupation; or
  - (b) the new starter is not continuously employed in the industry or occupation during the training period; or
  - (c) the eligible training is a part of a course of training that began before the start of the training period, or continues after the end of the training period.
- (6) An approval under subsection (2) (a) is a disallowable instrument.
- Note* A disallowable instrument must be notified, and presented to the Legislative Assembly, under the *Legislation Act 2001*.
- (7) An approval under subsection (2) (a) that is made within 1 week after the *Payroll Tax Amendment Act 2001* is notified in the Gazette may be expressed to be taken to have effect from 1 September 2001.
- (8) Subsection (7) is a provision to which the *Interpretation Act 1967*, section 42 (Repeal does not end transitional or validating effect) applies.
- Note* This will ensure that despite the expiry of s (7) (by the operation of s (9)), an approval mentioned in subsection (7), expressed to be taken to have effect from 1 September 2001, continues to be valid.
- (9) Subsections (7) and (8), and this subsection, expire 1 month after the *Payroll Tax Amendment Act 2001* is notified in the Gazette.

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## Endnote

### Act amended

Republished as in force on 31 July 1999 (Republication No 6). See also Act 2000 No 34.

*[Presentation speech made in Assembly on 28 August 2001]*

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