2023

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Elizabeth Lee)

Payroll Tax Amendment Bill 2023

A Bill for

An Act to amend the [Payroll Tax Act 2011](http://www.legislation.act.gov.au/a/2011-18%22%20%5Co%20%22A2011-18)

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

1 Name of Act

This Act is the *Payroll Tax Amendment Act 2023*.

2 Commencement

This Act commences on the day after its notification day.

Note The naming and commencement provisions automatically commence on the notification day (see [Legislation Act](http://www.legislation.act.gov.au/a/2001-14), s 75 (1)).

3 Legislation amended

This Act amends the [Payroll Tax Act 2011](http://www.legislation.act.gov.au/a/2011-18).

4 New division 4.3A

insert

Division 4.3A General practitioners

52 General practitioners under contract for services

 (1) Wages are exempt if they are paid or payable to a general practitioner under a relevant contract.

 (2) In this section:

general practitioner—see the [Health Insurance Act 1973](https://www.legislation.gov.au/Series/C2004A00101) (Cwlth), section 3.

relevant contract—see section 32.

5 New section 102

insert

102 Transitional—div 4.3A

 (1) Section 52 is taken to have applied since 1 July 2011.

 (2) This section expires 12 months after the day it commences.

Note A transitional provision is repealed on its expiry but continues to have effect after its repeal (see [Legislation Act](http://www.legislation.act.gov.au/a/2001-14), s 88).

Endnotes

1 Presentation speech

 Presentation speech made in the Legislative Assembly on 29 August 2023.

2 Notification

 Notified under the [Legislation Act](http://www.legislation.act.gov.au/a/2001-14) on 2023.

3 Republications of amended laws

 For the latest republication of amended laws, see [www.legislation.act.gov.au](http://www.legislation.act.gov.au/).

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