

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*

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](#), s 75 (1)).

3 Legislation amended

This Act amends the [Payroll Tax Act 2011](#).

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](#) (Cwlth), section 3.

relevant contract—see section 32.

1	5	New section 102
2		<i>insert</i>
3	102	Transitional—div 4.3A
4	(1)	Section 52 is taken to have applied since 1 July 2011.
5	(2)	This section expires 12 months after the day it commences.
6	<i>Note</i>	A transitional provision is repealed on its expiry but continues to have
7		effect after its repeal (see Legislation Act , s 88).

Endnotes

- 1 **Presentation speech**
Presentation speech made in the Legislative Assembly on 29 August 2023.
- 2 **Notification**
Notified under the [Legislation Act](#) on 2023.
- 3 **Republications of amended laws**
For the latest republication of amended laws, see www.legislation.act.gov.au.