

2001

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Payroll Tax Amendment Bill 2001

Contents

	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	2
9 New section 9A	3

2001 139B V07

2001

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Payroll Tax Amendment Bill 2001

A Bill for

An Act to amend the *Payroll Tax Act 1987*

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

Section 1

1 **1 Name of Act**

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

3 **2 Commencement**

4 This Act commences on 1 October 2001.

5 *Note* The naming and commencement provisions automatically commence on
6 the notification day (see *Legislation Act 2001*, s 75).

7 **3 Act amended**

8 This Act amends the *Payroll Tax Act 1987*.

9 **4 Interpretation**
10 **Section 3 (1), definition of apprentice**

11 *omit*

12 **5 Section 3 (1), new definition**

13 *insert*

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

15 **6 Exemption from tax**
16 **Section 9 (1) (f), (g) and (h)**

17 *omit*

18 **7 Section 9 (1)**

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

21 **8 Section 9 (1), new note**

22 *insert*

23 *Note* Section 6 also does not apply to wages paid or payable to new starters
24 employed for the first time in an industry or occupation while they

1 receive up to 1 year of training starting in their first year of employment
2 (see s 9A (Exemption from tax—new starters)).

3 **9 New section 9A**

4 *insert*

5 **9A Exemption from tax—new starters**

6 (1) This section applies to a person (the *new starter*) who—
7 (a) is employed for the first time in an industry or occupation; and
8 (b) is receiving eligible training for work in the industry or
9 occupation.

10 (2) For this section, *eligible training* is training that is—
11 (a) approved by the Minister in writing; and
12 (b) takes place during a single continuous period (the *training*
13 *period*) that—
14 (i) starts within the first 12 months after the new starter is
15 first employed in the industry or occupation; and
16 (ii) continues for no more than 12 months.

17 *Note* The Minister may approve individual training courses or training
18 courses of a particular class (see *Legislation Act 2001*, s 48 (2)).

19 (3) Section 6 does not apply to wages paid or payable to the new starter
20 for employment in the industry or occupation during the training
21 period.

22 (4) Subsection (3) applies to the new starter only in relation to 1 single
23 continuous period of training that is eligible training.

24 (5) Subsection (3) applies even if—
25 (a) the new starter is employed at any time during the training
26 period by an employer or employers different from the
27 employer who first employed the new starter in the industry or
28 occupation; or

Section 9

- 1 (b) the new starter is not continuously employed in the industry or
2 occupation during the training period; or
- 3 (c) the eligible training is a part of a course of training that began
4 before the start of the training period, or continues after the end
5 of the training period.
- 6 (6) An approval under subsection (2) (a) is a disallowable instrument.
- 7 *Note* A disallowable instrument must be notified, and presented to the
8 Legislative Assembly, under the *Legislation Act 2001*.
-

Endnote

Act amended

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

Printed by Authority of the ACT Government Printer
© Australian Capital Territory 2001