



AUSTRALIAN CAPITAL TERRITORY

## Payroll Tax (Amendment) Act 1995

No. 10 of 1995

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### An Act to amend the *Payroll Tax Act 1987*

[Notified in ACT Gazette S135: 30 June 1995]

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

#### Short title

1. This Act may be cited as the *Payroll Tax (Amendment) Act 1995*.

#### Commencement

2. (1) Sections 1, 2 and 3 commence on the day on which this Act is notified in the *Gazette*.

(2) The remaining provisions commence on a day fixed by the Minister by notice in the *Gazette*.

(3) If the remaining provisions have not commenced before the end of the period of 6 months commencing on the day on which this Act is notified in the *Gazette*, those provisions, by force of this subsection, commence on the first day after the end of that period.

#### Principal Act

3. In this Act, “Principal Act” means the *Payroll Tax Act 1987*.<sup>1</sup>

#### Exemption from tax

4. Section 9 of the Principal Act is amended—

(a) by inserting after paragraph (1) (h) the following paragraph:

“(ha) to a prescribed person, where the wages are in respect of the period of 2 years commencing on the first day of the

person's employment by the employer by whom those wages were paid or are payable;"; and

(b) by adding at the end the following subsection:

“(5) In paragraph (1) (ha), ‘prescribed person’, in relation to an employer, means a person who was during a period longer than 12 months immediately prior to commencing employment with the employer—

(a) registered as unemployed with the Commonwealth Employment Service; and

(b) receiving an allowance in respect of that unemployment under the *Social Security Act 1991* of the Commonwealth;

disregarding any period not exceeding, or periods in the aggregate not exceeding, 4 weeks during which the person was not so registered or was not receiving such an allowance.”.

### **Transitional**

5. Paragraph 9 (1) (ha) of the Principal Act as amended by this Act applies only in relation to a person who commenced employment, with the employer referred to in that paragraph, on or after the date of commencement of section 4 of this Act.

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### **NOTE**

#### **Principal Act**

1. Reprinted as at 28 February 1995.

*[Presentation speech made in Assembly on 1 June 1995]*

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