



AUSTRALIAN CAPITAL TERRITORY

Payroll Tax (Amendment) Act (No. 2) 1999

No. 42 of 1999

An Act to amend the *Payroll Tax Act 1987*

[Notified in ACT Gazette S44: 12 July 1999]

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

1 Name of Act

This Act is the *Payroll Tax (Amendment) Act (No. 2) 1999*.

2 Commencement

This Act is taken to have commenced on 6 May 1999, immediately after the commencement of the *Payroll Tax (Amendment) Act 1999*.

3 Act amended

This Act amends the *Payroll Tax Act 1987*.¹

4 Exemption from tax

Section 9 is amended by adding at the end of subsection (3) the following paragraph:

“(g) the subcontractor is a genuine employer of the individuals who perform the work for which the wages are paid.”.

Payroll Tax (Amendment) (No. 2) No. 42, 1999

ENDNOTE

Act amended

1. Reprinted as at 31 January 1998. See also Acts 1999 Nos 5 and 26.

[Presentation speech made in Assembly on 1 July 1999]

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