



Australian Capital Territory

# Payroll Tax Amendment Act 2010

**A2010-53**

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An Act to amend the *Payroll Tax Act 1987*

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

**1 Name of Act**

This Act is the *Payroll Tax Amendment Act 2010*.

**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 1987*.

**4 New part 6**

*insert*

## **Part 6 Validation**

**102 Validation of payroll tax amounts and rates for the 2001-2002 financial year**

The *Taxation Administration (Payroll Tax) Revocation and Determination 2000* (DI2000-190) (the **determination**), purported to be signed by the Treasurer and dated 4 June 2000, is taken to be, and always have been, valid as if—

- (a) the amount of \$950 000 in the determination, schedule 2 (Payroll Tax Rate for the 2001-2002 Financial Year) had been replaced with the amount of \$1 250 000; and

(b) a valid instrument determining the amounts and rates for the Act, sections 10 to 13 and section 16, stated in the determination, and modified by paragraph (a) had been properly—

- (i) made under the *Taxation Administration Act 1999*, section 139; and
- (ii) notified in the Gazette under the *Subordinate Laws Act 1989*, section 6 (1) (a); and
- (iii) laid before the Legislative Assembly under the *Subordinate Laws Act 1989*, section 6 (1) (c).

*Note* The *Subordinate Laws Act 1989* was repealed on 12 September 2001 by A2001-15.

## **103 Expiry—pt 6**

This part expires on the day it commences.

*Note* If a law validates something that is or may otherwise be invalid, the validating effect of the law does not end merely because of the repeal of the law (see Legislation Act, s 88 (1)).

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## **Endnotes**

### **1 Presentation speech**

Presentation speech made in the Legislative Assembly on 18 November 2010.

### **2 Notification**

Notified under the Legislation Act on 16 December 2010.

### **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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I certify that the above is a true copy of the Payroll Tax Amendment Bill 2010,  
which was passed by the Legislative Assembly on 9 December 2010.

Acting Clerk of the Legislative Assembly

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