

1999
THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

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

A BILL

FOR

An Act to amend the *Payroll Tax Act 1987*

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*.

5 **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:

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

ENDNOTE

Act amended

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