

**2010**

**The Legislative Assembly for  
Australian Capital Territory**

**Payroll Tax Amendment Bill 2010**

**Explanatory Statement**

**Circulated by authority of  
Treasurer  
Katy Gallagher MLA**

# Payroll Tax Amendment Bill 2010

## Summary

This Bill amends the *Payroll Tax Act 1987*.

## Overview

The amendments made by this Bill are a result of Schedule 2 of Disallowable Instrument DI2000-190 erroneously containing an incorrect payroll tax threshold amount for the financial year 2001-02.

The Bill amends the *Payroll Tax Act 1987* in order to validate the correct threshold amount for the financial year 2001-02.

## Commencement Date

The amendments in the Bill will commence on the day after notification.



# Details of the Payroll Tax Amendment Act 2011

## **Clause 1 – Name of Act**

This clause provides that the Act is named the *Payroll Tax Amendment Act 2011*.

## **Clause 2 – Commencement**

This clause provides that the Act will commence on the day after it is notified on the ACT Legislation Register.

## **Clause 3 – Legislation amended**

This clause provides that this part of the Act makes amendments to the *Payroll Tax Act 1987*.

## **Clause 4 – New part 6**

### **Part 6 – Validation**

#### **New section 102 – Validation of payroll tax amounts and rates for the 2001-2002 financial year.**

This clause provides that the threshold amount of \$950,000 as published in schedule 2 of disallowable instrument DI2000-190, is to be replaced with the threshold amount of \$1,250,000 for the financial year of 2001-02.

#### **New section 103 – Expiry – pt 6**

This clause expires on the day that it commences.

The note provided clarifies that because this amendment is a validating law, Part 6 continues to have effect even though it is repealed on the day it commences.

