

PAY-ROLL TAX ASSESSMENT.

No. 68 of 1957.

An Act to amend the *Pay-roll Tax Assessment Act* 1941-1954.

[Assented to 3rd December, 1957.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title
and citation.

1.—(1.) This Act may be cited as the *Pay-roll Tax Assessment Act* 1957.

(2.) The *Pay-roll Tax Assessment Act* 1941-1954* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Pay-roll Tax Assessment Act* 1941-1957.

Commence-
ment.

2. This Act shall be deemed to have come into operation on the first day of September, One thousand nine hundred and fifty-seven.

3. Section two of the Principal Act is repealed and the following section inserted in its stead:—

Parts.

“2. This Act is divided into Parts, as follows:—

Part I.—Preliminary (Sections 1-3).

Part II.—Administration (Sections 4-11).

* Act No. 2, 1941, as amended by No. 48, 1942; Nos. 1 and 40, 1953; and No. 37, 1954.

- Part III.—Liability to Taxation (Sections 12-16).
 Part IV.—Registration and Returns (Sections 17-21).
 Part V.—Collection and Recovery of Tax (Sections 22-37).
 Part VI.—Objections and Appeals (Sections 38-41).
 Part VII.—Penal Provisions (Sections 42-48).
 Part VIII.—Taxation Prosecutions (Sections 49-63).
 Part IX.—Miscellaneous (Sections 64-71).”

4. Section fourteen of the Principal Act is amended—
- General
Exemption.
- (a) by omitting from paragraph (b) of sub-section (1B.) the word “ and ” (last occurring); and
- (b) by omitting paragraph (c) of sub-section (1B.) and inserting in its stead the following paragraphs:—
- “ (c) the amount prescribed in respect of each month from and including the month of September, One thousand nine hundred and fifty-four, to and including the month of August, One thousand nine hundred and fifty-seven, is Five hundred and twenty pounds; and
- “(d) the amount prescribed in respect of the month of September, One thousand nine hundred and fifty-seven, and in respect of each subsequent month, is Eight hundred and sixty-six pounds thirteen shillings and fourpence.”
5. Section sixteen of the Principal Act is amended—
- Annual
adjustment
of tax.
- (a) by omitting from paragraph (c) of sub-section (2A.) the word “ and ” (last occurring); and
- (b) by omitting paragraph (d) of sub-section (2A.) and inserting in its stead the following paragraphs:—
- “ (d) the amount prescribed in respect of the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-six, and the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-seven, is Six thousand two hundred and forty pounds;
- “(e) the amount prescribed in respect of the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-eight, is Nine thousand seven hundred and six pounds; and

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“(f) the amount prescribed in respect of the financial year ending on the thirtieth day of June, One thousand nine hundred and fifty-nine, and in respect of each subsequent financial year, is Ten thousand four hundred pounds.”.

Registration.

6. Section seventeen of the Principal Act is amended by omitting the words “One hundred and twenty pounds” and inserting in their stead the words “Two hundred pounds”.
