



Commonwealth Authorities Legislation (Pay-roll Tax) Amendment Act 1988

No. 55 of 1988

An Act to amend various Acts in order to remove the exemption from State and Territory pay-roll tax applying to certain Commonwealth Authorities

[Assented to 15 June 1988]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title

1. This Act may be cited as the *Commonwealth Authorities Legislation (Pay-roll Tax) Amendment Act 1988*.

Commencement

2. This Act commences on 1 July 1988.

Amendments of Acts

3. The Acts specified in the Schedule are amended as set out in the Schedule.

*Commonwealth Authorities Legislation (Pay-roll Tax)
Amendment No. 55, 1988*

SCHEDULE

Section 3

AMENDMENTS OF ACTS

Australian National Railways Commission Act 1983

Subsection 67 (1):

Omit "subsection (4)", substitute "subsections (1A) and (4)".

After subsection 67 (1):

Insert the following subsection:

"(1A) Subsection (1) does not apply to a law of a State or Territory relating to pay-roll tax."

Civil Aviation Act 1988

Section 55:

Add at the end the following subsection:

"(3) Subsection (1) does not apply to a law of a State or Territory relating to pay-roll tax."

Federal Airports Corporation Act 1986

After subsection 45 (1):

Insert the following subsection:

"(1A) Subsection (1) does not apply to a law of a State or Territory relating to pay-roll tax."

Postal Services Act 1975

After subsection 83 (1):

Insert the following subsection:

"(1A) Subsection (1) does not apply to a law of a State or Territory relating to pay-roll tax."

Telecommunications Act 1975

After subsection 80 (1):

Insert the following subsection:

"(1A) Subsection (1) does not apply to a law of a State or Territory relating to pay-roll tax."

[*Minister's second reading speech made in—
House of Representatives on 25 May 1988
Senate on 30 May 1988*]