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**Statutory Rules 1985 No. 335<sup>1</sup>**

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## **Wheat Marketing (Liability to Taxation) Regulations**

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Wheat Marketing Act 1984*.

Dated 5 December 1985.

N. M. STEPHEN  
Governor-General

By His Excellency's Command,

JOHN KERIN  
Minister of State for Primary Industry

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### **Citation**

1. These Regulations may be cited as the *Wheat Marketing (Liability to Taxation) Regulations*.

### **Commencement**

2. These Regulations shall be deemed to have come into operation on 25 October 1984.

### **Liability to pay-roll tax**

3. Sub-section 54 (2) of the *Wheat Marketing Act 1984* does not apply in relation to taxation under any of the following laws:

- (a) the Pay-roll Tax Act, 1971 of the State of New South Wales;
- (b) the Pay-roll Tax Act 1971 of the State of Victoria;
- (c) the Pay-roll Tax Act 1971 of the State of Queensland;
- (d) the Pay-roll Tax Act, 1971 of the State of Western Australia;
- (e) the Pay-roll Tax Act, 1971 of the State of South Australia;
- (f) the Pay-roll Tax Act 1971 of the State of Tasmania;
- (g) the Pay-roll Tax Act of the Northern Territory.

**NOTE**

1. Notified in the *Commonwealth of Australia Gazette* on 12 December 1985.