

PAY-ROLL TAX.

No. 96 of 1984.

AN ACT to amend the Pay-roll Tax Act 1971.

[Assented to 7 December 1984.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the *Pay-roll Tax* Short title.
Amendment Act 1984.

2. This Act shall come into operation on 1 Commence-
January 1985. ment.

Section 4
amended.
Act No. 11
of 1971 as
amended by
Acts Nos. 53
of 1973 and
2 of 1974.

3. Section 4 of the Pay-roll Tax Act 1971 is amended—

(a) by deleting “and” at the end of paragraph (b);

(b) in paragraph (c) by deleting “1974.” and substituting the following—

“ 1974; and ”; and

(c) by adding after paragraph (c) the following paragraph—

“ (d) 4.75% of the taxable wages that are paid or payable after the month of December 1984. ”.
