

PAY-ROLL TAX.

No. 53 of 1973.

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

[Assented to 6th November, 1973.]

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. (1) This Act may be cited as the *Pay-roll Tax Act Amendment Act, 1973*. Short title and citation.

(2) In this Act the Pay-roll Tax Act, 1971 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Pay-roll Tax Act, 1971-1973.

Commence-
ment.

2. This Act shall be deemed to have come into operation on the first day of September, 1973.

Section 3
amended.

3. Section 3 of the principal Act is amended by adding after the word "the" in line three, the word "appropriate".

Section 4
repealed.

4. Section 4 of the principal Act is repealed and re-enacted as follows—

Rate of
pay-roll
tax.

4. The rate of the pay-roll tax is—

- (a) three and one-half percentum of the taxable wages that were paid or payable during or before the month of August, 1973; and
 - (b) four and one-half percentum of the taxable wages that are paid or payable after the month of August, 1973. .
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