

Queensland



ANNO VICESIMO NONO

ELIZABETHAE SECUNDAE REGINAE

No. 28 of 1980

**An Act to amend the Pay-roll Tax Act 1971–1979 in certain
particulars**

[ASSENTED TO 12TH MAY, 1980]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. Short title and citation. (1) This Act may be cited as the *Pay-roll Tax Act Amendment Act 1980*.

(2) In this Act the *Pay-roll Tax Act 1971-1979* 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 1971-1980*.

2. Amendment of s. 10. Section 10 of the Principal Act is amended by omitting paragraphs (b), (c) and (d) and substituting the following paragraphs:—

“ (b) by—

- (i) a religious institution to a person during a period in respect of which the institution satisfies the Commissioner that the person is engaged exclusively in religious work of the religious institution;
 - (ii) a public benevolent institution to a person during a period in respect of which the institution satisfies the Commissioner that the person is engaged exclusively in work of the institution of a public benevolent nature;
 - (iii) a public hospital to a person during a period in respect of which the hospital satisfies the Commissioner that the person is engaged exclusively in work of the hospital of a kind ordinarily performed in connexion with the conduct of public hospitals;
- (c) by a hospital that is carried on by a society or association otherwise than for the purpose of profit or gain to the individual members of the society or association, being wages paid or payable to a person during a period in respect of which the hospital satisfies the Commissioner that the person is engaged exclusively in work of the hospital of a kind ordinarily performed in connexion with the conduct of hospitals;
- (d) by a school or college (other than a technical school or a technical college) that—
- (i) is carried on by a body corporate, society or association otherwise than for the purpose of profit or gain to the individual members of the body corporate, society or association and is not carried on by or on behalf of the State of Queensland; and
 - (ii) provides education at or below, but not above, the secondary level of education,
being wages paid or payable to a person during a period in respect of which the school or college satisfies the Commissioner

that the person is engaged exclusively in work of the school or college of a kind ordinarily performed in connexion with the conduct of schools or colleges providing education as aforesaid (other than technical schools or technical colleges);”.