



Office of State Revenue
NSW TREASURY

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Revenue Ruling No. PT 25

The Meaning of “Corresponding Law”

Ruling history

Ruling no.	Issued date	Dates of effect		Status
		From	To	
PT 25	6 May 1988	6 / 5 / 88	Present	Current

Preamble

The Pay-roll Tax (Information Disclosure) Amendment Act 1987 amended Section 5 of the Pay-roll Tax Act, 1971, which relates to the disclosure of information. The amendment resulted from the introduction of the Revenue Laws (Reciprocal Powers) Act of 1987 which also relates to the disclosure of information.

The previous Section 5 of the Pay-roll Tax Act included a reference to a "corresponding law" which was defined in Section 3 of the Act to mean, in relation to another State, "a law in force in that State relating to the imposition upon employers of a tax on wages paid or payable by them and the assessment and collection of that tax, but does not include the Commonwealth Act".

When Section 5 was amended, the reference to a "corresponding law" was omitted, and Section 3 was also amended to delete the definition of corresponding law.

As the term still appears in other parts of the Act this Ruling sets out the Chief Commissioner's interpretation of "corresponding law".

Ruling

- 1 The definition of "interstate wages" in Section 3(1), and Section 6(3)(c) contain references to a "corresponding law".
- 2 For the purposes of interpreting these provisions, "corresponding law" will be given its common meaning. It will therefore be taken to mean any law of another jurisdiction which relates to the imposition and collection of a pay-roll tax.

R P Daley,
for Chief Commissioner of Pay-roll Tax,
6 May 1988.