



ANNO VICESIMO TERTIO

ELIZABETHAE SECUNDAE REGINAE

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No. 59 of 1974

**An Act to amend the Pay-roll Tax Act 1971–1973 in a certain particular**

[ASSENTED TO 27TH SEPTEMBER, 1974]

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 1974*.

(2) The *Pay-roll Tax Act 1971–1973* is in this Act, referred to as the Principal Act.

(3) The Principal Act as amended by this Act may be cited as the *Pay-roll Tax Act 1971–1974*.

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**2. Commencement.** This Act shall be deemed to have commenced on the first day of September, 1974.

**3. Amendment of s. 7. Imposition of pay-roll tax on taxable wages.** Section 7 of the Principal Act is amended by omitting the words "four and one-half" and substituting the word "five".