**Information Notice**

**Act Title** **Payroll Tax Act 2007**

**Information Title:** **Retrospective Commencement**

**Version:** **023**

The amendment of section 29(7) of the **Payroll Tax Act 2007** by section 6 of the **State Taxation Acts Further Amendment Act 2016**,No. 66/2016 is taken to have come into operation on 1 July 2016.

Section 6 reads as follows:

6 Motor vehicle allowances

In section 29(7) of the **Payroll Tax Act 2007**—

(a) for paragraph (a) **substitute**—

"(a) the rate of cents per kilometre determined under subsection 28-25(4) of the ITAA for the purposes of subsection (1) of that section in the financial year immediately preceding the financial year in which the allowance is paid or payable; or";

(b) in paragraph (b), after "rate" (where first occurring) **insert** "of cents per kilometre".