

**TAX (ACCOUNTS AND RECORDS) AMENDMENT  
REGULATIONS 1995**

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**BR 14/1996**

**TAXES MANAGEMENT ACT 1976**

**1976:20**

**THE TAX (ACCOUNTS AND RECORDS) AMENDMENT  
REGULATIONS 1996**

The Minister of Finance, in exercise of the powers conferred upon him by subsection (1) of section 14 and section 50 of the Taxes Management Act 1976 and otherwise vested in him, makes the following Regulations:—

**Citation**

1 These Regulations may be cited as the Tax (Accounts And Records) Amendment Regulations 1996.

**Amendment of reg 2 of B.R. 30/1991**

2 Regulation 2 of the Tax (Accounts and Records) Regulations 1991 ("the Regulations") is amended—

(a) by inserting next after the definition of "contracts exchange" the following—

"corporate services" has the meaning assigned to it by section 2 of the Corporate Services Tax Act 1995;"

(b) by deleting the group of definitions commencing with the definition of "employee" and substituting the following—

"employee", "deemed employee", "employer", "exempt undertaking" and "self-employed person" have the meanings respectively assigned to them in

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subsection (1) of section 2 of the Payroll Tax Act 1995;".

**Amendment of regulation 4 of B.R. 30/1991**

3 Regulation 4 of the Regulations is amended by deleting "recorads" and substituting "records".

**Amendment of Schedule to B.R. 30/1991**

4 The Schedule to the Regulations is amended in the respects specified in the Table below—

**TABLE**

- |   |   |     |  |
|---|---|-----|--|
| A | in paragraph 1:   | (a) | delete "Employment Tax and Hospital Levy" and substitute "Payroll Tax";  |
|   |   | (b) | except in the proviso, insert next after "employee" wherever that word appears the words "or deemed employee";                                     |
|   |   | (c) | in the proviso, insert next after the word "undertaking" the words "under option A";   |
| B | in paragraph 2:   | (a) | delete "Employment Tax" and substitute "Payroll Tax";  |
|   |   | (b) | insert next after the word "employee" the words "or deemed employee".  |
| C | in paragraph 3:   | (a) | delete "for Employment Tax and Hospital Levy" and substitute "and Employers of deemed employees for Payroll Tax";                                  |
|   |   | (b) | insert next after "self-employed person" the words "or a deemed employee";   |
|   |   | (c) | delete from sub-paragraph (a) "section 7(2)(e) of the Miscellaneous Taxes Act 1976" and substitute "section 12(3)(e) of the Payroll Tax Act 1995"; |
|   |   | (d) | delete from sub-paragraph (b) "7 and 7A" and substitute "12 and 13, as extended by section 14(4)".   |
| D | add the following paragraph at the end of the Schedule— |     |  |

