

WESTERN AUSTRALIA

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**REVENUE LAWS AMENDMENT  
(TAXATION) ACT 1996**

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**No. 21 of 1996**

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**AN ACT to amend the —**

- *Land Tax Act 1976*; and
- *Pay-roll Tax Act 1971*.

*[Assented to 28 June 1996.]*

The Parliament of Western Australia enacts as follows:

**PART 1 — PRELIMINARY**

**Short title**

1. This Act may be cited as the *Revenue Laws Amendment (Taxation) Act 1996*.

**Commencement**

2. (1) If this Act receives the Royal Assent on or before 1 July 1996 it comes into operation on 1 July 1996.

(2) If this Act receives the Royal Assent after 1 July 1996 it is deemed to have come into operation on 1 July 1996.

**PART 2 — LAND TAX ACT 1976**

**Principal Act**

3. In this Part the *Land Tax Act 1976\** is referred to as the principal Act.

[\* Act No. 13 of 1976.

*For subsequent amendments see 1995 Index to Legislation of Western Australia, Table 1, p. 121.]*

**Section 8 amended**

4. Section 8 of the principal Act is amended by deleting “, and for each year of assessment thereafter,”.

**Section 9 added**

5. After section 8 of the principal Act the following section is added —

“

**Land tax rate from 1996**

9. For the year of assessment commencing on 1 July 1996, and for each year of assessment thereafter, land tax is imposed, and shall be payable pursuant to the *Land Tax Assessment Act 1976*, at the rate shown in Schedule 5.

”.

**Schedule 5 added**

**6.** The principal Act is amended by adding after Schedule 4 the following Schedule —

“

<b>SCHEDULE 5</b>			[Section 9]
Unimproved value of the land under the <i>Land Tax</i> <i>Assessment Act 1976</i>			Rate
Exceeding \$	Not Exceeding \$		
0	10 000	Nil	
10 000	70 000	\$15.00 plus 0.15 cent for each \$1 in excess of \$10 000	
70 000	130 000	\$105.00 plus 0.25 cent for each \$1 in excess of \$70 000	
130 000	190 000	\$255.00 plus 0.45 cent for each \$1 in excess of \$130 000	
190 000	260 000	\$525.00 plus 0.80 cent for each \$1 in excess of \$190 000	
260 000	600 000	\$1 085.00 plus 1.20 cents for each \$1 in excess of \$260 000	
600 000	1 100 000	\$5 165.00 plus 1.60 cents for each \$1 in excess of \$600 000	
1 100 000		\$13 165.00 plus 2.00 cents for each \$1 in excess of \$1 100 000	

”.

**PART 3 — PAY-ROLL TAX ACT 1971**

**Principal Act**

7. In this Part the *Pay-roll Tax Act 1971*\* is referred to as the principal Act.

[\* Reprinted as at 10 September 1992.  
For subsequent amendments see 1995 Index to  
Legislation of Western Australia, Table 1, p. 164.]

**Section 5 amended**

8. Section 5 of the principal Act is amended by repealing subsections (2) and (3) and substituting the following subsections —

“

(2) If the amount of taxable wages paid or payable by an employer for a month after the month of June 1996 is —

- (a) not more than \$208 333, the rate of pay-roll tax payable each month is 3.95%;
- (b) more than \$208 333 but less than \$347 222, the rate of pay-roll tax payable each month is R%, where —

$$R = \frac{8\,229.15 + 0.0645(W - 208\,333)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the month;

- (c) not less than \$347 222 but less than \$434 028, the rate of pay-roll tax payable each month is R%, where —

$$R = \frac{17\,187.49 + 0.102 (W - 347\,222)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the month;

- (d) \$434 028 or more, the rate of pay-roll tax payable each month is 6%.

(3) If the amount of taxable wages paid or payable by an employer for a financial year commencing on 1 July 1996 or 1 July of a subsequent year is —

- (a) not more than \$2 500 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$2 500 000 but less than \$4 166 667, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{98\,750 + 0.0645 (W - 2\,500\,000)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the year;

- (c) not less than \$4 166 667 but less than \$5 208 333, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{206\,250.02 + 0.102 (W - 4\,166\,667)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the year;

- (d) \$5 208 333 or more, the rate of pay-roll tax for the year is 6%.

”.

**Section 6 amended**

**9.** Section 6 of the principal Act is amended by repealing subsections (6) and (7) and substituting the following subsections —

“

(6) If the estimated total interstate wages and taxable wages paid or payable by an employer for a financial year commencing on 1 July 1996 or 1 July of a subsequent year is —

- (a) not more than \$2 500 000, the rate of pay-roll tax payable each month for the year shall be determined as 3.95%;
- (b) more than \$2 500 000 but less than \$4 166 667, the rate of pay-roll tax payable each month for the year shall be determined as R%, where —

$$R = \frac{98\,750 + 0.0645 (E - 2\,500\,000)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the year;

- (c) not less than \$4 166 667 but less than \$5 208 333, the rate of pay-roll tax payable each month for the year shall be determined as R%, where —

$$R = \frac{206\,250.02 + 0.102 (E - 4\,166\,667)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the year;

- (d) \$5 208 333 or more, no determination shall be made under this subsection.

(7) Subject to subsection (11), if the amount of total interstate wages and taxable wages paid or payable by an employer for a financial year commencing on 1 July 1996 or 1 July of a subsequent year is —

- (a) not more than \$2 500 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$2 500 000 but less than \$4 166 667, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{98\,750 + 0.0645 (W - 2\,500\,000)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year;

- (c) not less than \$4 166 667 but less than \$5 208 333, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{206\,250.02 + 0.102 (W - 4\,166\,667)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year;

- (d) \$5 208 333 or more, the rate of pay-roll tax for the year is 6%.

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**Section 7 amended**

**10.** Section 7 of the principal Act is amended by repealing subsections (7) and (8) and substituting the following subsections —

“

(7) If the estimated total interstate wages and taxable wages paid or payable by all members of a group that pay taxable wages in Western Australia for a financial year commencing on 1 July 1996 or 1 July of a subsequent year is —

- (a) not more than \$2 500 000, the rate of pay-roll tax payable each month by each member of the group for the year shall be determined as 3.95%;
- (b) more than \$2 500 000 but less than \$4 166 667, the rate of pay-roll tax payable each month by each member of the group for the year shall be determined as R%, where —

$$R = \frac{98\,750 + 0.0645 (E - 2\,500\,000)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year by all members of the group that pay taxable wages in Western Australia;

- (c) not less than \$4 166 667 but less than \$5 208 333, the rate of pay-roll tax payable each month by each member of the group for the year shall be determined as R%, where —

$$R = \frac{206\,250.02 + 0.102 (E - 4\,166\,667)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year by all members of the group that pay taxable wages in Western Australia;

- (d) \$5 208 333 or more, no determination shall be made under this subsection.

(8) Subject to subsection (12), if the amount of total interstate wages and taxable wages paid or payable by all members of a group that pay taxable wages in Western Australia for a financial year commencing on 1 July 1996 or 1 July of a subsequent year is —

- (a) not more than \$2 500 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$2 500 000 but less than \$4 166 667, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{98\,750 + 0.0645 (W - 2\,500\,000)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year by all members of the group that pay taxable wages in Western Australia;

- (c) not less than \$4 166 667 but less than \$5 208 333, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{206\,250.02 + 0.102 (W - 4\,166\,667)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year by all members of the group that pay taxable wages in Western Australia;

- (d) \$5 208 333 or more, the rate of pay-roll tax for the year is 6%.

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**Existing rates and liabilities not affected**

**11.** Without limiting the operation of the *Interpretation Act 1984*, the provisions of the principal Act as in force immediately before the commencement of this Act, insofar as they apply to a period before that commencement, continue to have effect in relation to the imposition of pay-roll tax under the principal Act in respect of wages paid or payable for that period and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.