

WESTERN AUSTRALIA

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**PAY-ROLL TAX ASSESSMENT  
AMENDMENT ACT (NO. 2) 1995**

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**No. 36 of 1995**

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**AN ACT to amend the *Pay-roll Tax Assessment Act 1971*  
and for related purposes.**

[Assented to 24 October 1995.]

The Parliament of Western Australia enacts as follows:

**Short title**

1. This Act may be cited as the *Pay-roll Tax Assessment Amendment Act (No. 2) 1995*.

### **Commencement**

2. This Act is deemed to have come into operation on 1 July 1995.

### **Principal Act**

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

[\* *Reprinted as at 1 June 1988.*

*For subsequent amendments see 1994 Index to Legislation of Western Australia, Table 1, pp. 158-9.]*

### **Schedule 1 amended**

4. Schedule 1 to the principal Act is amended —

(a) by repealing clause 1 and substituting the following clause —

“

#### **Prescribed amount for s. 9E**

1. The amount specified for the purposes of the definition of “prescribed amount” in section 9E (1) is \$50 000.

”;

(b) by repealing clause 3 and substituting the following clause —

“

#### **Prescribed amounts for 1995-96 onwards for ss. 11A and 16J**

3. For the purposes of sections 11A (2e) and 16J (6), the amount shall be calculated for the purposes of the financial year commencing on

1 July 1995 and every succeeding financial year  
in accordance with the following formula —

$$\frac{A}{A+B} \left[ \frac{600\,000C}{D} - \frac{1}{3} \left\{ A+B - \frac{600\,000C}{D} \right\} \right]$$

Where —

*A* = Taxable wages paid or payable during the financial year by an employer, or in the case of a group, by the members of that group.

*B* = Interstate wages paid or payable during the financial year by an employer, or in the case of a group, by the members of that group.

*C* = Number of days during the financial year in which wages were paid or payable by an employer, or in the case of a group, by the members of that group.

*D* = Number of days in the financial year.

”;

and

- (c) by repealing clause 4 and substituting the following clause —

“

**Prescribed amount for s. 12**

4. The amount per week prescribed for the purposes of section 12 is \$11 539.

”.

**Saving**

**5.** (1) Without limiting the operation of the *Interpretation Act 1984* —

- (a) clauses 1 and 4 of Schedule 1 as in force immediately before the commencement of section 4 (a) and (c) continue to have effect with respect to months or other periods before July 1995; and
- (b) clause 3 of Schedule 1 as in force immediately before the commencement of section 4 (b) continues to have effect with respect to the financial year that commenced on 1 July 1994.

(2) In subsection (1) —

**“Schedule 1”** means Schedule 1 to the principal Act.

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