

WESTERN AUSTRALIA

**PAY-ROLL TAX ASSESSMENT
AMENDMENT ACT 1994**

No. 41 of 1994

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

[Assented to 26 August 1994.]

The Parliament of Western Australia enacts as follows:

Short title

1. This Act may be cited as the *Pay-roll Tax Assessment Amendment Act 1994*.

Commencement

2. This Act is deemed to have come into operation on 1 July 1994.

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 1993 Index to
Legislation of Western Australia, Table 1, pp. 156-7.]*

Section 13 amended

4. Section 13 (4) of the principal Act is amended —

(a) by deleting “(and in the case of the period from 1 July 1993 to 31 December 1993 within 2 months after the close of that period)”; and

(b) by deleting “(or period)” in both places where it occurs.

Schedule 1 amended

5. 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 \$45 834.

”;

- (b) by repealing clause 2;
- (c) by repealing clause 3 and substituting the following clause —

“

**Prescribed amounts for 1994-95 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 1994 and every succeeding financial year in accordance with the following formula —

$$\frac{A}{A+B} \left[\frac{550\,000C}{D} - \frac{1}{3} \left\{ A+B - \frac{550\,000C}{D} \right\} \right]$$

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

- (d) 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 \$10 577.

”.

Saving

6. (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 5 (a) and (d) continue to have effect with respect to months or other periods before July 1994; and
- (b) clause 2 of Schedule 1 as in force immediately before the commencement of section 5 (b) continues to have effect with respect to the financial year that commenced on 1 July 1993.

(2) In subsection (1), “**Schedule 1**” means Schedule 1 to the principal Act.