

WESTERN AUSTRALIA

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**PAY-ROLL TAX AMENDMENT  
ACT 1992**

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No. 6 of 1992

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

[Assented to 16 June 1992.]

The Parliament of Western Australia enacts as follows:

**Short title**

1. This Act may be cited as the *Pay-roll Tax Amendment Act 1992*.

**Commencement**

2. (1) If this Act receives the Royal Assent on or before 1 June 1992 it comes into operation on 1 June 1992.

(2) If this Act receives the Royal Assent after 1 June 1992 it shall be deemed to have come into operation on 1 June 1992.

**Principal Act**

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

[\* Reprinted as at 13 December 1991.]

**Section 4 repealed**

4. Section 4 of the principal Act is repealed.

**Section 5 amended**

5. Section 5 of the principal Act is amended by repealing subsections (2) to (18) and substituting the following subsections —

“ (2) If the amount of taxable wages paid or payable by an employer for the period commencing on 1 July 1991 and ending on 31 May 1992 is —

(a) not more than \$1 173 333, the rate of pay-roll tax for the period is 3.95%;

(b) more than \$1 173 333 but less than \$1 955 555, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{46\,347 + 0.0645(W - 1\,173\,333)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (c) not less than \$1 955 555 but less than \$2 444 445, the rate of pay-roll tax for the period is  $R\%$ , where —

$$R = \frac{96\,800 + 0.102(W - 1\,955\,555)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (d) \$2 444 445 or more, the rate of pay-roll tax for the period is 6%.

(3) If the amount of taxable wages paid or payable by an employer for a month after the month of May 1992 is —

- (a) not more than \$116 667, the rate of pay-roll tax payable each month is 3.95%;
- (b) more than \$116 667 but less than \$194 444, the rate of pay-roll tax payable each month is  $R\%$ , where —

$$R = \frac{4\,608 + 0.0645(W - 116\,667)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (c) not less than \$194 444 but less than \$243 056, the rate of pay-roll tax payable each month is  $R\%$ , where —

$$R = \frac{9\,625 + 0.102(W - 194\,444)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (d) \$243 056 or more, the rate of pay-roll tax payable each month is 6%.

(4) If the amount of taxable wages paid or payable by an employer for a financial year commencing on 1 July 1992 or 1 July of a subsequent year is —

- (a) not more than \$1 400 000, the rate of pay-roll tax for the year is 3.95%;

- (b) more than \$1 400 000 but less than \$2 333 333, the rate of pay-roll tax for the year is  $R\%$ , where —

$$R = \frac{55\,300 + 0.0645(W - 1\,400\,000)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (c) not less than \$2 333 333 but less than \$2 916 667, the rate of pay-roll tax for the year is  $R\%$ , where —

$$R = \frac{115\,500 + 0.102(W - 2\,333\,333)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (d) \$2 916 667 or more, the rate of pay-roll tax for the year is 6%. ”.

**Section 6 amended**

6. Section 6 of the principal Act is amended by repealing subsections (2) to (33) and substituting the following subsections —

“ (2) The rate of pay-roll tax payable each month by an employer is 6% unless and until the Commissioner determines under this section that a lesser rate is payable and informs the employer accordingly.

(3) An employer may request the Commissioner to determine that a lesser rate than 6% shall be payable each month.

(4) An employer who makes a request under subsection (3) shall provide the Commissioner, in the approved form and manner, with estimates of and other information concerning the total interstate wages and taxable wages that the employer expects to pay throughout Australia in respect of —

- (a) the month of June 1992;
- (b) the period of any financial year commencing on 1 July 1992 or 1 July of a subsequent year,

as the case may require.

(5) Upon receiving a request under subsection (3) supported by estimates and information to the Commissioner's satisfaction under subsection (4), the Commissioner shall determine the rate of pay-roll tax payable each month by the employer in accordance

with subsections (7) and (9) and inform the employer of the determination (if any).

(6) Subject to subsection (11), if the amount of total interstate wages and taxable wages paid or payable by an employer for the period commencing on 1 July 1991 and ending on 31 May 1992 is —

- (a) not more than \$1 173 333, the rate of pay-roll tax for the period is 3.95%;
- (b) more than \$1 173 333 but less than \$1 955 555, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{46\,347 + 0.0645 (W - 1\,173\,333)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (c) not less than \$1 955 555 but less than \$2 444 445, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{96\,800 + 0.102 (W - 1\,955\,555)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (d) \$2 444 445 or more, the rate of pay-roll tax for the period is 6%.

(7) If the estimated total interstate wages and taxable wages paid or payable by an employer for the month of June 1992 is —

- (a) not more than \$116 667, the rate of pay-roll tax payable for the month shall be determined as 3.95%;
- (b) more than \$116 667 but less than \$194 444, the rate of pay-roll tax payable for the month shall be determined as R%, where —

$$R = \frac{4\ 608 + 0.0645 (E - 116\ 667)}{E} \times 100$$

(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 month;

- (c) not less than \$194 444 but less than \$243 056, the rate of pay-roll tax payable for the month shall be determined as R%, where —

$$R = \frac{9\ 625 + 0.102 (E - 194\ 444)}{E} \times 100$$

(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 month;

- (d) \$243 056 or more, no determination shall be made under this subsection.

(8) Subject to subsection (11), if the amount of total interstate wages and taxable wages paid or payable by an employer for the month of June 1992

is —

- (a) not more than \$116 667, the rate of pay-roll tax for the month is 3.95%;
- (b) more than \$116 667 but less than \$194 444, the rate of pay-roll tax for the month is R%, where —

$$R = \frac{4\,608 + 0.0645(W - 116\,667)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (c) not less than \$194 444 but less than \$243 056, the rate of pay-roll tax for the month is R%, where —

$$R = \frac{9\,625 + 0.102(W - 194\,444)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (d) \$243 056 or more, the rate of pay-roll tax for the month is 6%.

(9) If the estimated total interstate wages and taxable wages paid or payable by an employer for a financial year commencing on 1 July 1992 or 1 July of a subsequent year is —

- (a) not more than \$1 400 000, the rate of pay-roll tax payable each month for the year shall be determined as 3.95%;
- (b) more than \$1 400 000 but less than \$2 333 333, the rate of pay-roll tax payable each month for the year shall be determined as R%, where —

$$R = \frac{55\,300 + 0.0645 (E - 1\,400\,000)}{E} \times 100$$

(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 \$2 333 333 but less than \$2 916 667, the rate of pay-roll tax payable each month for the year shall be determined as R%, where —

$$R = \frac{115\,500 + 0.102 (E - 2\,333\,333)}{E} \times 100$$

(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) \$2 916 667 or more, no determination shall be made under this subsection.

(10) 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 1992 or 1 July of a subsequent year is —

- (a) not more than \$1 400 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$1 400 000 but less than \$2 333 333, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{55\,300 + 0.0645 (W - 1\,400\,000)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (c) not less than \$2 333 333 but less than \$2 916 667, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{115\,500 + 0.102 (W - 2\,333\,333)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (d) \$2 916 667 or more, the rate of pay-roll tax for the year is 6%.

(11) Notwithstanding subsections (6), (8) and (10), if in respect of a year or period an employer fails to comply with section 13 (4) of the *Pay-roll Tax Assessment Act 1971*, the rate of pay-roll tax for the year or period is 6%.

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**Section 7 amended**

7. Section 7 of the principal Act is amended by repealing subsections (2) to (35) and substituting the following subsections —

“ (2) The rate of pay-roll tax payable each month by an employer is 6% unless and until the Commissioner determines under this section that a lesser rate is payable and informs the employer accordingly.

(3) An employer who is the designated group employer may request the Commissioner to determine a lesser rate than 6% payable each month by every member of the group that pays taxable wages in Western Australia.

(4) A designated group employer who makes a request under subsection (3) shall provide the Commissioner, in the approved form and manner, with estimates of and other information concerning the total interstate wages and taxable wages that those members of the group that pay taxable wages in Western Australia expect to pay throughout Australia in respect of —

(a) the month of June 1992;

(b) the period of any financial year commencing on 1 July 1992 or 1 July of a subsequent year,

as the case may require.

(5) If a designated group employer is unable to provide the estimates and information required under subsection (4), the designated group employer may, by instrument signed by every member of the group that pays taxable wages in Western Australia, notify the Commissioner that —

- (a) the designated group employer is unable to provide the Commissioner with those estimates and that information;
- (b) all members of the group that pay taxable wages in Western Australia request the Commissioner to determine a lower rate than 6% payable each month by those members; and
- (c) each such member of the group undertakes to supply directly to the Commissioner those estimates and that information in respect of that member.

(6) Upon receiving a request under subsection (3) supported by estimates and information to the Commissioner's satisfaction under subsection (4) or a notice, estimates and information to the Commissioner's satisfaction under subsection (5), the Commissioner shall determine in accordance with subsections (8) and (10) the rate of pay-roll tax payable each month by every member of the group that pays taxable wages in Western Australia and shall inform every such member of the group of the determination (if any).

(7) 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 the period commencing on 1 July 1991 and ending on 31 May 1992 is —

- (a) not more than \$1 173 333, the rate of pay-roll tax payable for the period is 3.95%;
- (b) more than \$1 173 333 but less than \$1 955 555, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{46\,347 + 0.0645 (W - 1\,173\,333)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (c) not less than \$1 955 555 but less than \$2 444 445, the rate of pay-roll tax for the period is  $R\%$ , where —

$$R = \frac{96\,800 + 0.102 (W - 1\,955\,555)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (d) \$2 444 445 or more, the rate of pay-roll tax for the period is 6%.

(8) If the estimated total interstate wages and taxable wages paid or payable by all members of the group that pay taxable wages in Western Australia for the month of June 1992 is —

- (a) not more than \$116 667, the rate of pay-roll tax payable for the month by each member of the group shall be determined as 3.95%;
- (b) more than \$116 667 but less than \$194 444, the rate of pay-roll tax payable for the month by each member of the group shall be determined as  $R\%$ , where —

$$R = \frac{4\ 608 + 0.0645 (E - 116\ 667)}{E} \times 100$$

(calculated to 2 decimal points)

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

- (c) not less than \$194 444 but less than \$243 056, the rate of pay-roll tax payable for the month by each member of the group shall be determined as R%, where —

$$R = \frac{9\ 625 + 0.102 (E - 194\ 444)}{E} \times 100$$

(calculated to 2 decimal points)

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

- (d) \$243 056 or more, no determination shall be made under this subsection.

(9) 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 the month of June 1992 is —

- (a) not more than \$116 667, the rate of pay-roll tax for the month is 3.95%;
- (b) more than \$116 667 but less than \$194 444, the rate of pay-roll tax for the month is R%, where —

$$R = \frac{4\ 608 + 0.0645 (W - 116\ 667)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (c) not less than \$194 444 but less than \$243 056, the rate of pay-roll tax for the month is  $R\%$ , where —

$$R = \frac{9\ 625 + 0.102 (W - 194\ 444)}{W} \times 100$$

(calculated to 4 decimal points)

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

- (d) \$243 056 or more, the rate of pay-roll tax for the month is 6%.

(10) If the estimated total interstate wages and taxable wages paid or payable by all members of the group that pay taxable wages in Western Australia for a financial year commencing on 1 July 1992 or 1 July of a subsequent year is —

- (a) not more than \$1 400 000, 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 \$1 400 000 but less than \$2 333 333, the rate of pay-roll tax payable each month by each member of the group

for the year shall be determined as R%,  
where —

$$R = \frac{55\,300 + 0.0645 (E - 1\,400\,000)}{E} \times 100$$

(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 \$2 333 333 but less than \$2 916 667, the rate of pay-roll tax payable each month by each member of the group for the year shall be determined as R%, where —

$$R = \frac{115\,500 + 0.102 (E - 2\,333\,333)}{E} \times 100$$

(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) \$2 916 667 or more, no determination shall be made under this subsection.

(11) 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 1992 or 1 July of a subsequent year is —

- (a) not more than \$1 400 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$1 400 000 but less than \$2 333 333, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{55\,300 + 0.0645(W - 1\,400\,000)}{W} \times 100$$

(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 \$2 333 333 but less than \$2 916 667, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{115\,500 + 0.102(W - 2\,333\,333)}{W} \times 100$$

(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) \$2 916 667 or more, the rate of pay-roll tax for the year is 6%.

(12) Notwithstanding subsections (7), (9) and (11), if in respect of a year or period a designated group employer or any member of the group that pays taxable wages in Western Australia, as the case may require, fails to comply with section 13 (4) of the *Pay-roll Tax Assessment Act 1971*, the rate of pay-roll tax for the year or period is 6%.

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**Existing rates and liabilities not affected**

8. 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 (other than sections 5 (18), 6 (33) and 7 (35)) 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 any period before the commencement of this Act and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

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