

WESTERN AUSTRALIA

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**PAY-ROLL TAX ASSESSMENT  
AMENDMENT ACT (No. 2) 1992**

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**No. 65 of 1992**

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

*[Assented to 11 December 1992.]*

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) 1992*.

**Commencement**

2. This Act shall be deemed to have come into operation on 1 December 1992.

**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 1991 Index to Legislation of Western Australia, p. 153 and Act No. 7 of 1992.]*

**Section 13 amended**

4. Section 13 (4) of the principal Act is amended by deleting "1 July 1991 to 31 May 1992" and substituting the following —

" 1 July 1992 to 30 November 1992 ".

**Schedule 1 repealed and  
a schedule substituted**

5. Schedule 1 to the principal Act is repealed and the following schedule is substituted —

" **SCHEDULE 1**

[Sections 9E, 11A, 12 and 16J]

**Prescribed amount for s. 9E**

1. The amount specified for the purposes of the definition of "prescribed amount" in section 9E (1) is \$31 250.

**Prescribed amount for 1992-93  
for ss. 11A and 16J**

2. 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 1992 in accordance with the formulae set out in this clause. The amount shall be calculated separately for each period. If the calculated amount for a period, or part of a period, exceeds the total taxable wages for that period, or part of a period, the prescribed amount for that period is an amount equal to such total taxable wages.

Formula for the period 1 July 1992 to 30 November 1992 —

$$\frac{A}{A + B} \left[ \frac{145\,835C}{153} - \frac{1}{3} \left\{ A + B - \frac{145\,835C}{153} \right\} \right]$$

Formula for the period 1 December 1992 to 30 June 1993 —

$$\frac{A}{A + B} \left[ \frac{218\,750C}{212} - \frac{1}{3} \left\{ A + B - \frac{218\,750C}{212} \right\} \right]$$

Where—

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

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

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

**Prescribed amounts for 1993-94  
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 1993 and every succeeding financial year in accordance with the following formula —

$$\frac{A}{A + B} \left[ \frac{375\,000C}{D} - \frac{1}{3} \left\{ A + B - \frac{375\,000C}{D} \right\} \right]$$

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.

**Prescribed amount for s. 12**

4. The amount per week prescribed for the purposes of section 12 is \$7 212. ”

**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 this Act continue to have

effect with respect to months or other periods before December 1992; and

- (b) clause 2 of Schedule 1 as in force immediately before the commencement of this Act continues to have effect with respect to the financial year that commenced on 1 July 1991.

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

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