

# PAY-ROLL TAX AMENDMENT ACT

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No. 53 of 1990

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**AN ACT to amend the *Pay-roll Tax Act 1971*.**

[Assented to 17 December 1990.]

The Parliament of Western Australia enacts as follows:

## **Short title**

1. This Act may be cited as the *Pay-roll Tax Amendment Act 1990*.

## **Commencement**

2. This Act shall come into operation on the day on which it receives the Royal Assent.

## **Principal Act**

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

[\*Reprinted as at 30 March 1989 and amended by Act No. 7 of 1989.]

**Section 5 amended**

## 4. Section 5 of the principal Act is amended—

- (a) in subsection (13), by inserting after “October 1989” the following—

“ but during or before the month of December 1990 ”;  
and

- (b) by repealing subsection (15) and substituting the following subsections—

“ (15) Where the amount of taxable wages paid or payable by an employer for the period commencing on 1 July 1990 and ending on 31 December 1990 is—

- (a) not more than \$600 000, the rate of pay-roll tax for the period is 3.95%;

- (b) more than \$600 000 but less than \$1 000 000, the rate of pay-roll tax for the period is to be ascertained in accordance with the following formula—

$$\frac{23700 + 0.0645 (X - 600000)}{X} \times 100$$

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

- (c) not less than \$1 000 000 but less than \$1 250 000, the rate of pay-roll tax for the period is to be ascertained in accordance with the following formula—

$$\frac{49500 + 0.102 (X - 1000000)}{X} \times 100$$

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

- (d) \$1 250 000 or more, the rate of pay-roll tax for the period is 6%.

(16) Where the amount of taxable wages paid or payable by an employer for a month after the month of December 1990 is—

- (a) not more than \$106 667, the rate of pay-roll tax payable each month is 3.95%;
- (b) more than \$106 667 but less than \$177 778, the rate of pay-roll tax payable each month is to be ascertained in accordance with the following formula—

$$\frac{4213 + 0.0645 (Y - 106667)}{Y} \times 100$$

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

- (c) not less than \$177 778 but less than \$222 222, the rate of pay-roll tax payable each month is to be ascertained in accordance with the following formula—

$$\frac{8800 + 0.102 (Y - 177778)}{Y} \times 100$$

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

- (d) \$222 222 or more, the rate of pay-roll tax payable each month is 6%.

(17) Where the amount of taxable wages paid or payable by an employer for the period commencing on 1 January 1991 and ending on 30 June 1991 is—

- (a) not more than \$640 000, the rate of pay-roll tax for the period is 3.95%;

- (b) more than \$640 000, but less than \$1 066 667, the rate of pay-roll tax for the period is to be ascertained in accordance with the following formula—

$$\frac{25280 + 0.0645 (Z - 640000)}{Z} \times 100$$

*Z* = amount of taxable wages paid or payable for the period;

- (c) not less than \$1 066 667, but less than \$1 333 333, the rate of pay-roll tax for the period is to be ascertained in accordance with the following formula—

$$\frac{52800 + 0.102 (Z - 1066667)}{Z} \times 100$$

*Z* = amount of taxable wages paid or payable for the period;

- (d) \$1 333 333 or more, the rate of pay-roll tax for the period is 6%.

(18) Where the amount of taxable wages paid or payable by an employer for a financial year commencing on 1 July 1991 or 1 July of a subsequent year is—

- (a) not more than \$1 280 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$1 280 000 but less than \$2 133 333, the rate of pay-roll tax for the year is to be ascertained in accordance with the following formula—

$$\frac{50560 + 0.0645 (ZA - 1280000)}{ZA} \times 100$$

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

- (c) not less than \$2 133 333 but less than \$2 666 667, the rate of pay-roll tax for the year is to be ascertained in accordance with the following formula—

$$\frac{105600 + 0.102 (ZA - 2133333)}{ZA} \times 100$$

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

- (d) \$2 666 667 or more, the rate of pay-roll tax for the year is 6%. ”.

## Section 6 amended

### 5. Section 6 of the principal Act is amended—

- (a) in subsection (11), by deleting paragraph (h) and substituting the following paragraphs—

“ (h) the period commencing on 1 July 1990 and ending on 31 December 1990;

(i) the period commencing on 1 January 1991 and ending on 30 June 1991;

(j) the period of any financial year commencing on 1 July 1991 or 1 July of a subsequent year. ”;

- (b) in subsection (12), by deleting “and (27)” and substituting the following—

“ , (27), (30) and (31) ”;

- (c) in subsection (21), by deleting “and (29)” and substituting the following—

“ , (29), (32) and (33) ”;

- (d) by repealing subsection (27) and substituting the following subsection—

“ (27) Where the estimated total interstate wages and taxable wages paid or payable by an employer for the period commencing on 1 July 1990 and ending on 31 December 1990 is—

- (a) not more than \$600 000, the rate of pay-roll tax payable each month for the period shall be determined as 3.95%;
- (b) more than \$600 000 but less than \$1 000 000, the rate of pay-roll tax payable each month for the period shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{23700 + 0.0645 (ZD - 600000)}{ZD} \times 100$$

*ZD* = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the period;

- (c) not less than \$1 000 000 but less than \$1 250 000, the rate of pay-roll tax payable each month for the period shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{49500 + 0.102 (ZD - 1000000)}{ZD} \times 100$$

*ZD* = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the period;

- (d) \$1 250 000 or more, no determination shall be made under this subsection. ”; and

- (e) by repealing subsection (29) and substituting the following subsections—

“(29) Subject to subsection (21), where the amount of total interstate wages and taxable wages paid or payable by an employer for the period commencing on 1 July 1990 and ending on 31 December 1990 is—

- (a) not more than \$600 000, the rate of pay-roll tax for the period is 3.95%;
- (b) more than \$600 000 but less than \$1 000 000, the rate of pay-roll tax for the period is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{23700 + 0.0645 (ZF - 600000)}{ZF} \times 100$$

*ZF* = amount of total interstate wages and taxable wages paid or payable for the period;

- (c) not less than \$1 000 000 but less than \$1 250 000, the rate of pay-roll tax for the period is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{49500 + 0.102 (ZF - 1000000)}{ZF} \times 100$$

*ZF* = amount of total interstate wages and taxable wages paid or payable for the period;

- (d) \$1 250 000 or more, the rate of pay-roll tax for the period is 6%.

(30) Where the estimated total interstate wages and taxable wages paid or payable by an employer for the period commencing on 1 January 1991 and ending on 30 June 1991 is—

- (a) not more than \$640 000, the rate of pay-roll tax payable each month for the period shall be determined as 3.95%;
- (b) more than \$640 000 but less than \$1 066 667, the rate of pay-roll tax payable each month for the period shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{25280 + 0.0645 (ZG - 640000)}{ZG} \times 100$$

*ZG* = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the period;

- (c) not less than \$1 066 667 but less than \$1 333 333, the rate of pay-roll tax payable each month for the period shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{52800 + 0.102 (ZG - 1066667)}{ZG} \times 100$$

*ZG* = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the period;

- (d) \$1 333 333 or more, no determination shall be made under this subsection.



(31) Where the estimated total interstate wages and taxable wages paid or payable by an employer for a financial year commencing on 1 July 1991 or 1 July of a subsequent year is—

- (a) not more than \$1 280 000, the rate of pay-roll tax payable each month for the year shall be determined as 3.95%;
- (b) more than \$1 280 000 but less than \$2 133 333, the rate of pay-roll tax payable each month for the year shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{50560 + 0.0645 (ZH - 1280000)}{ZH} \times 100$$

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

- (c) not less than \$2 133 333 but less than \$2 666 667, the rate of pay-roll tax payable each month for the year shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{105600 + 0.102 (ZH - 2133333)}{ZH} \times 100$$

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

- (d) \$2 666 667 or more, no determination shall be made under this subsection.

(32) Subject to subsection (21), where the amount of total interstate wages and taxable wages paid or payable by an employer for the period commencing on 1 January 1991 and ending on 30 June 1991 is—

- (a) not more than \$640 000, the rate of pay-roll tax for the period is 3.95%;
- (b) more than \$640 000 but less than \$1 066 667, the rate of pay-roll tax for the period is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{25\,280 + 0.0645 (ZI - 640\,000)}{ZI} \times 100$$

*ZI* = amount of total interstate wages and taxable wages paid or payable for the period;

- (c) not less than \$1 066 667 but less than \$1 333 333, the rate of pay-roll tax for the period is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{52\,800 + 0.102 (ZI - 1\,066\,667)}{ZI} \times 100$$

*ZI* = amount of total interstate wages and taxable wages paid or payable for the period;

- (d) \$1 333 333 or more, the rate of pay-roll tax for the period is 6%.

(33) Subject to subsection (21), where the amount of total interstate wages and taxable wages paid or payable by an employer for a financial year commencing on 1 July 1991 or 1 July of a subsequent year is—

- (a) not more than \$1 280 000, the rate of pay-roll tax for the year is 3.95%;

- (b) more than \$1 280 000 but less than \$2 133 333, the rate of pay-roll tax for the year is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{50560 + 0.0645 (ZJ - 1280000)}{ZJ} \times 100$$

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

- (c) not less than \$2 133 333 but less than \$2 666 667, the rate of pay-roll tax for the year is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{105600 + 0.102 (ZJ - 2133333)}{ZJ} \times 100$$

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

- (d) \$2 666 667 or more, the rate of pay-roll tax for the year is 6%. ”.

## Section 7 amended

### 6. Section 7 of the principal Act is amended—

- (a) in subsection (12), by deleting paragraph (h) and substituting the following paragraphs—

- “ (h) the period commencing on 1 July 1990 and ending on 31 December 1990;
- (i) the period commencing on 1 January 1991 and ending on 30 June 1991;
- (j) the period of any financial year commencing on 1 July 1991 or 1 July of a subsequent year. ”;

- (b) in subsection (14), by deleting “and (29)” and substituting the following—

“ , (29), (32) and (33) ”;

- (c) in subsection (23), by deleting “and (31)” and substituting the following—

“ , (31), (34) and (35) ”;

- (d) by repealing subsection (29) and substituting the following subsection—

“(29) Where 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 period commencing on 1 July 1990 and ending on 31 December 1990 is—

- (a) not more than \$600 000, the rate of pay-roll tax payable each month by each member of the group for the period shall be determined as 3.95%;

- (b) more than \$600 000 but less than \$1 000 000, the rate of pay-roll tax payable each month by each member of the group for the period shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{23700 + 0.0645 (ZI - 600000)}{ZI} \times 100.$$

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

- (c) not less than \$1 000 000 but less than \$1 250 000, the rate of pay-roll tax payable each month by each member of the group for

the period shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{49500 + 0.102 (ZI - 1000000)}{ZI} \times 100$$

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

- (d) \$1 250 000 or more, no determination shall be made under this subsection. ”; and
- (e) by repealing subsection (31) and substituting the following subsections—

“ (31) Subject to subsection (23), where 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 1990 and ending on 31 December 1990 is—

- (a) not more than \$600 000, the rate of pay-roll tax payable for the period is 3.95%;
- (b) more than \$600 000 but less than \$1 000 000, the rate of pay-roll tax for the period is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{23700 + 0.0645 (ZK - 600000)}{ZK} \times 100$$

*ZK* = 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 \$1 000 000 but less than \$1 250 000, the rate of pay-roll tax for the period is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{49500 + 0.102 (ZK - 1000000)}{ZK} \times 100$$

*ZK* = 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) \$1 250 000 or more, the rate of pay-roll tax for the period is 6%.

(32) Where 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 period commencing on 1 January 1991 and ending on 30 June 1991 is—

- (a) not more than \$640 000, the rate of pay-roll tax payable each month by each member of the group for the period shall be determined as 3.95%;
- (b) more than \$640 000 but less than \$1 066 667, the rate of pay-roll tax payable each month by each member of the group for the period shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{25280 + 0.0645 (ZL - 640000)}{ZL} \times 100$$

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

- (c) not less than \$1 066 667 but less than \$1 333 333, the rate of pay-roll tax payable each month by each member of the group for the period shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{52800 + 0.102 (ZL - 1066667)}{ZL} \times 100$$

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

- (d) \$1 333 333 or more, no determination shall be made under this subsection.

(33) Where 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 1991 or 1 July of a subsequent year is—

- (a) not more than \$1 280 000, 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 \$1 280 000 but less than \$2 133 333, the rate of pay-roll tax payable each month by each member of the group for the year shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{50560 + 0.0645 (ZM - 1280000)}{ZM} \times 100$$

*ZM* = 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 \$2 133 333 but less than \$2 666 667, the rate of pay-roll tax payable each month by each member of the group for the year shall be determined (calculated to 2 decimal points) in accordance with the following formula—

$$\frac{105600 + 0.102 (ZM - 2133333)}{ZM} \times 100$$

*ZM* = 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) \$2 666 667 or more, no determination shall be made under this subsection.

(34) Subject to subsection (23), where 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 January 1991 and ending on 30 June 1991 is—

- (a) not more than \$640 000, the rate of pay-roll tax for the period is 3.95%;
- (b) more than \$640 000 but less than \$1 066 667, the rate of pay-roll tax for the period is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{25280 + 0.0645 (ZN - 640000)}{ZN} \times 100$$

*ZN* = 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 \$1 066 667 but less than \$1 333 333, the rate of pay-roll tax for the period is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{52800 + 0.102 (ZN - 1066667)}{ZN} \times 100$$

*ZN* = 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) \$1 333 333 or more, the rate of pay-roll tax for the period is 6%.

(35) Subject to subsection (23), where 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 1991 or 1 July of a subsequent year is—

- (a) not more than \$1 280 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$1 280 000 but less than \$2 133 333, the rate of pay-roll tax for the year is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{50560 + 0.0645 (ZO - 1280000)}{ZO} \times 100$$

*ZO* = 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 \$2 133 333 but less than \$2 666 667, the rate of pay-roll tax for the year is to be ascertained (calculated to 4 decimal points) in accordance with the following formula—

$$\frac{105600 + 0.102 (ZO - 2133333)}{ZO} \times 100$$

*ZO* = 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) \$2 666 667 or more, the rate of pay-roll tax for the year is 6%. ”.
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