

**PAY-ROLL TAX ASSESSMENT
AMENDMENT ACT**

No. 54 of 1990

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

[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 Assessment Amendment Act 1990*.

Commencement

2. (1) Subject to subsection (2) this Act shall come into operation on the day on which it receives the Royal Assent.

(2) Section 5 (a) and (c) shall come into operation on 1 January 1991.

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 and amended by Acts Nos. 29 and 30 of 1988 and 8 and 18 of 1989.]

Section 13 amended

4. Section 13 of the principal Act is amended in subsection (4) by deleting "1 July 1989 to 31 October 1989" and substituting the following—

“ 1 July 1990 to 31 December 1990 ”.

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 \$26 667. ”;

(b) by repealing clauses 2 and 3 and substituting the following clauses—

**Prescribed amount for 1990-91
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 1990 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.

For the period
1 July 1990
to 31 December
1990

$$\frac{A}{A + B} \left[\frac{150\,000C}{184} - \frac{1}{3} \left\{ A + B - \frac{150\,000C}{184} \right\} \right]$$

and

For the period
1 January 1991
to 30 June 1991

$$\frac{A}{A + B} \left[\frac{160\,000C}{181} - \frac{1}{3} \left\{ A + B - \frac{160\,000C}{181} \right\} \right]$$

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.

Prescribed amounts for 1991 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 1991 and every succeeding financial year in accordance with the following formula—

$$\frac{A}{A + B} \left[\frac{320\,000C}{D} - \frac{1}{3} \left\{ A + B - \frac{320\,000C}{D} \right\} \right]$$

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 \$6 154. ”.

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 coming into operation of section 5 (a) and (c) shall continue to have effect with respect to months or other periods before January 1991; and

(b) clause 2 of Schedule 1 as in force immediately before the coming into operation of section 5 (b) shall continue to have effect with respect to the financial year that commenced on 1 July 1989.

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