

WESTERN AUSTRALIA

PAY-ROLL TAX ASSESSMENT AMENDMENT ACT

No. 29 of 1988

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

[Assented to 24 November 1988]

The Parliament of Western Australia enacts as follows:

Short title

1. This Act may be cited as the *Pay-roll Tax Assessment Amendment Act 1988*.

Commencement

2. This Act shall come into operation on 1 January 1989.

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.]

Section 13 amended

4. Section 13 of the principal Act is amended in subsection (4) by deleting "1 July 1987 to 31 December 1987" and substituting the following—

“ 1 July 1988 to 31 December 1988 ”.

Schedule 1 repealed and a schedule substituted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 Schedule 1 to the principal Act is repealed and the following Schedule is substituted—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 \$24 583.

Prescribed amount for 1988-89 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 1988 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
1988 to 31 December
1988

$$\frac{A}{A + B} \left[\frac{137\,500\,C}{184} - \frac{1}{3} \left\{ A + B - \frac{137\,500\,C}{184} \right\} \right]$$

and

For the Period 1
January 1989 to
30 June 1989

$$\frac{A}{A + B} \left[\frac{147\,500 C}{181} - \frac{1}{3} \left\{ A + B - \frac{147\,500 C}{181} \right\} \right]$$

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 1989 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 1989 and every succeeding financial year in accordance with the following formula—

$$\frac{A}{A + B} \left[\frac{295\,000 C}{D} - \frac{1}{3} \left\{ A + B - \frac{295\,000 C}{D} \right\} \right]$$

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 \$5 670. ”.

Saving

6. Without limiting the operation of the *Interpretation Act 1984*, Schedule 1 to the principal Act, in the form in which it was in force immediately before the coming into force of section 5 of this Act, shall continue to have effect in all respects and as if it had not been repealed with respect to the period before the coming into operation of this section.
