

WESTERN AUSTRALIA

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# PAY-ROLL TAX ASSESSMENT AMENDMENT ACT

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No. 96 of 1987

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

[Assented to 16 December 1987]

**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

## Short title

1. This Act may be cited as the *Pay-roll Tax Assessment Amendment Act 1987*.

**Commencement**

2. (1) Subject to subsection (2), this Act shall come into operation on 1 January 1988.

(2) Section 6 shall be deemed to have come into operation on 1 July 1987.

**Principal Act**

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

[\*Reprinted as approved 9 May 1983 and amended by Acts Nos. 25 of 1983, 33 and 97 of 1984, 83 of 1985 and 29, 31 and 67 of 1986.]

**Section 13 amended**

4. Section 13 of the principal Act is amended in subsection (4) by deleting "1 January 1986 to 30 June 1986 and the period of the month of July 1986 within 2 months after the close of that period, as the case may require" and substituting the following—

" 1 July 1987 to 31 December 1987 within 2 months after the close of that period ".

**Schedule 1 repealed and a schedule substituted**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 Schedule 1 to the principal Act is repealed and the following Schedule is substituted—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 \$22 917.

**Prescribed amount for 1987-88 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 1987 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.

$$\text{For the Period} \quad \frac{A}{A+B} \quad \boxed{\frac{125\,000\ C}{184} - \frac{1}{3} \left\{ A+B - \frac{125\,000\ C}{184} \right\}}$$

1 July 1987 to 31 December 1987

and

$$\text{For the Period} \quad \frac{A}{A+B} \quad \boxed{\frac{137\,500\ C}{182} - \frac{1}{3} \left\{ A+B - \frac{137\,500\ C}{182} \right\}}$$

1 January 1988 to 30 June 1988

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 1988 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 1988 and every succeeding financial year in accordance with the following formula—

$$\frac{A}{A+B} \quad \boxed{\frac{275\,000\ C}{D} - \frac{1}{3} \left\{ A+B - \frac{275\,000\ C}{D} \right\}}$$

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 \$5 280. ”.

**Schedule 2 repealed and a schedule substituted**

6. Schedule 2 to the principal Act is repealed and the following Schedule is substituted—

“ SCHEDULE 2 (Section 10 (1) (m))

**EXEMPTED DEPARTMENTS OR OTHER ORGANIZATIONS**

*Item*                      *Exempted department or other organization*

1. Agriculture, Department of
2. Arts, Department of the
3. Auditor General, Office of the
4. Building Management Authority
5. Community Services, Department for
6. Computing and Information Technology, Department of
7. Conservation and Land Management, Department of
8. Consumer Affairs, Department of
9. Corporate Affairs Department
10. Corrective Services, Department of
11. Crown Law Department
12. Deputy Premier, Office of the
13. Education Department
14. Electoral Department
15. Electorate offices of members of Parliament
16. Employment and Training, Department of
17. Environmental Protection Authority
18. Fisheries Department
19. Government Accommodation, Office of
20. Governor's Establishment
21. Health Department of Western Australia
22. Industrial Relations, Office of

23. Lands Administration, Department of
24. Local Government, Department of
25. Mines Department
26. Parliament (including members of Parliament)
27. Parliamentary Commissioner for Administrative Investigations
28. Police Department
29. Premier and Cabinet, Ministry of the
30. Public Service Board
31. Racing and Gaming, Office of
32. Redeployment and Retraining, Office of
33. Regional Development and the North West, Department of
34. Registrar General, Office of
35. Resources Development Department
36. Services, Department of (except Printing Division)
37. Sport and Recreation, Department for
38. State Taxation Department
39. Technology and Industry Development Authority
40. Transport, Department of
41. Treasury, Department of
42. Valuer General, Office of the ”.

### **Saving—section 5**

7. 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 operation 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 that section.

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