

PAY-ROLL TAX ASSESSMENT.

No. 83 of 1985.

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

[Assented to 4 December 1985.]

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:—

1. (1) This Act may be cited as the *Pay-roll Tax Assessment Amendment Act 1985*.

Short title
and principal
Act.

(2) 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
and 33 and
97 of 1984.

Commence-
ment.

2. (1) Subject to subsections (2) and (3) this Act shall come into operation on the day on which it receives the Royal Assent.

(2) Section 5 shall come into operation, or be deemed to have come into operation, on a day to be fixed by proclamation and a day may be fixed that is either before or after the day on which this Act receives the Royal Assent.

(3) Sections 4 and 6 to 8 shall come into operation on 1 January 1986.

Section 3
amended.

3. Section 3 of the principal Act is amended in subsection (1) by inserting after "under that Act" in the definition of "council" the following—

" and also includes an association comprised solely of municipalities constituted under that Act or councils of such municipalities "

Section 9
inserted.

4. After section 8 of the principal Act, the following section is inserted—

" 9. The Commissioner may at any time revoke or vary a determination made by him under section 6 or 7 of the Pay-roll Tax Act 1971 and shall inform every employer concerned of the revocation or variation and the date on which the revocation or variation has effect. "

Revocation
or amend-
ment of
Commis-
sioner's
determina-
tion.

Section 10
amended.

5. Section 10 of the principal Act is amended in subsection (1)—

(a) by deleting "or" at the end of paragraph (j);

(b) in paragraph (k), by deleting the full stop and substituting the following—

" ; or "; and

(c) by inserting after paragraph (k) the following paragraph—

“ (1) by an employer to a trainee employed under a training agreement as part of the Australian Traineeship System established by the Governments of the Commonwealth and the State. ”.

6. Section 13 of the principal Act is amended by inserting after subsection (3) the following subsection—

Section 13
amended.

“ (4) Every employer to whom section 6 or 7 of the Pay-roll Tax Act 1971 applies shall, within 2 months after the close of each financial year (and in the case of the period from 1 January 1986 to 30 June 1986 within 2 months after the close of that period), or within such longer period as the Commissioner may in a particular case allow, furnish to the Commissioner, in accordance with the approved form and manner, a return relating to that year (or period) and shall specify in that return the total of interstate wages paid or payable by that employer during that year (or period). ”.

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

Schedule 1
repealed and
substituted.

“

SCHEDULE 1.

[ss. 9E, 11A, 12
and 16J].

1. The amount specified for the purposes of the definition of “prescribed amount” in section 9E (1) is \$18 333.

Prescribed
amount
for s. 9E.

Prescribed amount for 1985-86 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 1985 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.

$$\text{For the Period } \frac{A}{A + B} \left[\frac{100\,000\ C}{184} - \frac{1}{3} \left\{ A + B - \frac{100\,000\ C}{184} \right\}; \right]$$

1 July 1985
to 31 December 1985

and

$$\text{For the Period } \frac{A}{A + B} \left[\frac{110\,000\ C}{181} - \frac{1}{3} \left\{ A + B - \frac{110\,000\ C}{181} \right\}; \right]$$

1 January 1986
to 30 June 1986

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 in which wages were paid or payable during the period by an employer, or in the case of a group, by the members of that group.

Prescribed amounts for 1986 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 1986 and every succeeding financial year in accordance with the following formula—

$$\frac{A}{A + B} \left[\frac{220\,000\ C}{D} - \frac{1}{3} \left\{ A + B - \frac{220\,000\ C}{D} \right\}; \right]$$

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.

1985.]

Pay-roll Tax Assessment.

[No. 83.]

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.

4. The amount per week prescribed for the purposes of section 12 is \$4 230. "

Prescribed amount for s. 12.

8. 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 7 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.

Saving.
