

# PAY-ROLL TAX ASSESSMENT (No. 2).

---

No. 97 of 1984.

---

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

[Assented to 7 December 1984.]

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 (No. 2) 1984*.

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 of 1984.

No. 97.] *Pay-roll Tax Assessment (No. 2).* [1984.

Commence-  
ment.

2. This Act shall come into operation on 1 January 1985.

Section 9E  
amended.

3. Section 9E of the principal Act is amended in subsections (3) and (4) by deleting "\$2" in both places where it occurs and substituting in each place the following—

" \$1 ".

Schedule 1  
repealed and  
substituted.

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 Schedule 1 to the principal Act is repealed and the following Schedule is substituted—

" Schedule 1. [ss. 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 \$16 666.

Prescribed  
amount for  
1984-85  
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 1984 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.

$$\text{For the Period} \quad \frac{A}{A+B} \left[ \frac{80\,000 C}{184} - \frac{2}{3} \left\{ A + B - \frac{80\,000 C}{184} \right\}; \right]$$

1 July 1984  
to 31 December  
1984

and

$$\text{For the Period} \quad \frac{A}{A+B} \left[ \frac{100\,000 C}{181} - \frac{1}{3} \left\{ A + B - \frac{100\,000 C}{181} \right\}; \right]$$

1 January 1985  
to 30 June 1985

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.

1984.] *Pay-roll Tax Assessment* (No. 2). [No. 97.

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 1985 and every succeeding financial year in accordance with the following formula—

Prescribed amount for 1985 onwards for ss. 11A and 16J.

$$\frac{A}{A+B} \left[ \frac{200\,000\ C}{D} - \frac{1}{3} \left\{ A + B - \frac{200\,000\ C}{D} \right\} \right]$$

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.

4. The amount per week prescribed for the purposes of section 12 is \$3 845. ”.

Prescribed amount for s. 12.

5. Without limiting the operation of the Interpretation Act 1984—

Saving.

(a) section 9E (3) and (4) of the principal Act;

and

(b) Schedule 1 to that Act,

in the form in which they were respectively in force immediately before the coming into operation of this Act, shall continue to have effect in all respects and as if they had not been repealed, with respect to the period before the coming into operation of this Act.