

PAY-ROLL TAX ASSESSMENT.

No. 25 of 1983.

**AN ACT to amend the Pay-roll Tax Assessment Act
1971-1982.**

[Assented to 1 December 1983.]

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 1983*. Short title and citation.

(2) In this Act the Pay-roll Tax Assessment Act 1971-1982 is referred to as the principal Act. Reprinted as approved 9 May 1983.

(3) The principal Act as amended by this Act may be cited as the Pay-roll Tax Assessment Act 1971-1983.

Commence-
ment.

2. This Act shall come into operation on 1 January 1984.

Section 9E
amended.

3. Section 9E of the principal Act is amended—

(a) in subsection (1), by deleting the definition of “minimum amount”;

(b) by repealing subsection (3) and substituting the following subsection—

“ (3) For the purpose of ascertaining the pay-roll tax payable by an employer who pays or is liable to pay taxable wages for the whole of a return period but does not pay and is not liable to pay interstate wages during that return period, there shall be deducted, for that return period, from the amount of the taxable wages included in a return made by, or an assessment relating to, that employer (being a return or an assessment relating to that return period) the prescribed amount, reduced by \$2 for each \$3 (disregarding any remainder) by which the amount of those taxable wages (in whole dollars) exceeds the prescribed amount. ”; and

(c) by repealing subsection (4) and substituting the following subsection—

“ (4) For the purpose of ascertaining the pay-roll tax payable by an employer who pays or is liable to pay wages during a return period and pays or is liable to pay taxable wages for part only of that return period but does not pay and is not liable to pay interstate wages during that return period, there shall be deducted for that return period, from the amount of the taxable wages included in a return made by, or

an assessment relating to, that employer (being a return or an assessment relating to that return period) the amount that bears to the prescribed amount the same proportion as the number of days in that part of that return period bears to the total number of days in that return period, reduced by \$2 for each \$3 (disregarding any remainder) by which the amount of those taxable wages (in whole dollars) exceeds the same proportion of the prescribed amount. ”.

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

(a) in paragraph (h), by deleting “or”;

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

“ ; or ”; and

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

“ (j) by an employer to a “probationer” or an “apprentice” (within the meaning of those terms in the Industrial Training Act 1975) in respect of the period of 12 months calculated from and including the first day of the person’s employment as an apprentice, or of his earlier employment on probation. ”.

5. 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) of this Act is \$13 333. Prescribed amount for s. 9E.

Prescribed amount for 1983-84 for ss. 11A and 16J.

2. For the purposes of sections 11A (2e) and 16J (6) of this Act, the amount shall be calculated for the purposes of the financial year commencing on 1 July 1983 in accordance with the following formulae—

$$\begin{array}{l} \text{For the Period} \\ \text{1 July 1983} \\ \text{to 31 December} \\ \text{1983} \end{array} \quad \frac{A}{A+B} \left[\begin{array}{l} \frac{62\,496\ C}{184} - \frac{2}{3} \left\{ A + B - \frac{62\,496\ C}{184} \right\}; \\ \text{or} \\ \frac{18\,900\ C}{184} \\ \text{whichever is the greater} \end{array} \right]$$

and

$$\begin{array}{l} \text{For the Period} \\ \text{1 January 1984} \\ \text{to 30 June 1984} \end{array} \quad \frac{A}{A+B} \left[\begin{array}{l} \frac{80\,000\ C}{182} - \frac{2}{3} \left\{ A + B - \frac{80\,000\ C}{182} \right\}; \end{array} \right]$$

- 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 amount for 1984 onwards for ss. 11A and 16J.

3. For the purposes of sections 11A (2e) and 16J (6) of this Act the amount shall be calculated for the purposes of the financial year commencing on 1 July 1984 and every succeeding financial year in accordance with the following formulae—

$$\frac{A}{A+B} \left[\begin{array}{l} \frac{160\,000\ C}{D} - \frac{2}{3} \left\{ A + B - \frac{160\,000\ C}{D} \right\}; \end{array} \right]$$

- 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 of this Act is \$3 075. ”.

Saving.

6. Without limiting the operation of the Interpretation Act 1918—

- (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, according to the tenor thereof and as if they had not been repealed, with respect to the period before the coming into operation of this Act.
