WESTERN AUSTRALIA

PAY-ROLL TAX ASSESSMENT AMENDMENT ACT 1992

No. 7 of 1992

AN ACT to amend the *Pay-roll Tax Assessment Act 1971* and for related purposes.

[Assented to 16 June 1992.]

The Parliament of Western Australia enacts as follows:

Short title

1.   This Act may be cited as the *Pay-roll Tax Assessment Amendment Act 1992*.

Commencement

2. (1) If this Act receives the Royal Assent on or before 1 June 1992 it comes into operation on 1 June 1992.

(2) If this Act receives the Royal Assent after 1 June 1992 it shall be deemed to have come into operation on 1 June 1992.

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.*
For subsequent amendments see 1990 Index to Legislation of Western Australia , pp 115-16.]

Section 13 amended

4. Section 13 (4) of the principal Act is amended by deleting "1 July 1990 to 31 December 1990" and substituting the following —

"   1 July 1991 to 31 May 1992   ".

Schedule 1 repealed and a schedule substituted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 Schedule 1 to the principal Act is repealed and the following schedule is substituted —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 $29 167.

**Prescribed amount for 1991-92
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 1991 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.

Formula for the period 1 July 1991 to 31 May 1992 —

$$\frac{A}{A + B}\left[\frac{293\ 337C}{336} - \frac{1}{3}\left\{A + B - \frac{293\ 337C}{336}\right\}\right]$$

Formula for the period of the month of June 1992 —

$$\frac{A}{A + B}\left[\frac{29\ 167C}{30} - \frac{1}{3}\left\{A + B - \frac{29\ 167C}{30}\right\}\right]$$

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 during the period in respect of 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 1992-93
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 1992 and every succeeding financial year in accordance with the following formula —

$$\frac{A}{A+B}\left[\frac{350\ 000C}{D} - \frac{1}{3}\left\{A + B - \frac{350\ 000C}{D}\right\}\right]$$

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 $6 731.   ".

Saving

6. (1) Without limiting the operation of the *Interpretation Act 1984 —*

    (a) clauses 1 and 4 of Schedule 1 as in force immediately before the commencement of this Act continue to have effect with respect to months or other periods before June 1992; and

    (b) clause 2 of Schedule 1 as in force immediately before the commencement of this Act continues to have effect with respect to the financial year that commenced on 1 July 1990.

    (2) In subsection (1), **"Schedule 1"** means Schedule 1 to the principal Act.