

WESTERN AUSTRALIA

---

---

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

---

No. 31 of 1986

---

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

[Assented to 29 July 1986.]

**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 (No. 2) 1986*.

## **Commencement**

2. This Act shall come into operation on 1 August 1986.

### **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 and 83 of 1985.]

### **Section 13 amended**

4. Section 13 of the principal Act is amended in subsection (4) by deleting “within 2 months after the close of that period” and substituting the following—

“ and the period of the month of July 1986 within 2 months after the close of that period, as the case may require ”.

### **Section 16D amended**

5. Section 16D of the principal Act is amended by repealing subsection (7) and substituting the following subsection—

“ (7) Where the degree of control of a business carried on by a member of a group is fifty per centum and the Commissioner is satisfied that the business is carried on substantially independently of the business carried on by any other member of the group, the Commissioner may, by order in writing served on the person or persons who is or are the first mentioned member, exclude him or them from that group; but the Commissioner may not exclude a person or persons from a group under this subsection where the degree of control of the business carried on by that person or persons is more than fifty per centum. ”.

### **Section 16G amended**

6. Section 16G of the principal Act is amended by deleting “fifty per centum or more” and substituting the following—

“ more than fifty per centum ”.

## Schedule 1 repealed and substituted

7. Schedule 1 to the principal Act is repealed and the following Schedule is substituted—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 \$20 833.

### Prescribed amount for 1986-87 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 1986 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.

$$\text{For the Period} \quad \frac{A}{A+B} \quad \boxed{\frac{18\,333\ C}{31} - \frac{1}{3} \left\{ A+B - \frac{18\,333\ C}{31} \right\}}$$

1 July 1986  
to 31 July 1986

and

$$\text{For the Period} \quad \frac{A}{A+B} \quad \boxed{\frac{229\,167\ C}{334} - \frac{1}{3} \left\{ A+B - \frac{229\,167\ C}{334} \right\}}$$

1 August 1986  
to 30 June 1987

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 1987 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 1987 and every succeeding financial year in accordance with the following formula—

$$\frac{A}{A + B} \left[ \frac{250\,000\ C}{D} - \frac{1}{3} \left\{ A + B - \frac{250\,000\ C}{D} \right\} \right]$$

- 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.

**Prescribed amount for s. 12**

4. The amount per week prescribed for the purposes of section 12 is \$4 800. ”.

**Saving**

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.

---