



Pay-roll Tax Act 1971

Pay-roll Tax Regulation 1999

Reprinted as in force on 1 July 2008

Reprint No. 3A

This reprint is prepared by
the Office of the Queensland Parliamentary Counsel
Warning—This reprint is not an authorised copy

Information about this reprint

This regulation is reprinted as at 1 July 2008. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

Spelling

The spelling of certain words or phrases may be inconsistent in this reprint due to changes made in various editions of the Macquarie Dictionary. Variations of spelling will be updated in the next authorised reprint.

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, authorised (that is, hard copy) and unauthorised (that is, electronic), are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If an authorised reprint is dated earlier than an unauthorised version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of an authorised reprint is the same as the date shown for an unauthorised version previously published, it merely means that the unauthorised version was published before the authorised version. Also, any revised edition of the previously published unauthorised version will have the same date as that version.

Replacement reprint date If the date of an authorised reprint is the same as the date shown on another authorised reprint it means that one is the replacement of the other.



Queensland

Pay-roll Tax Regulation 1999

Contents

		Page
Part 1	Preliminary	
1	Short title	3
2	Commencement	3
3	Definitions	3
Part 3	Liability to taxation	
7	Value of taxable wages—Act, s 8A.	3
Part 5	Fringe benefits	
Division 1	Preliminary	
10	Things that are not fringe benefits	4
12	Amended assessments under the Fringe Benefits Assessment Act	4
13	Calculation of fringe benefits on same basis	4
Division 1A	Value of Queensland fringe benefits	
13A	Definitions for div 1A.	5
13B	Value of Queensland fringe benefits for estimated value amount	5
13C	Value of Queensland fringe benefits for reconciliation amount or final return	5
Division 2	Bases for calculation of fringe benefits	
Subdivision 1	Electing to calculate fringe benefits on estimated value basis	
14	Employers to which sdiv 1 applies	6
15	Election in first periodic return period for current financial year—estimated value basis	6
16	Election during financial year—estimated value basis	7
Subdivision 2	Electing to calculate fringe benefits on actual value basis	
17	Election in annual return—actual value basis	9
18	Election during financial year—actual value basis	9

Division 3	Value of fringe benefits calculated on estimated value basis	
Subdivision 1	Periodic and annual returns	
18A	Application of sdiv 1	11
19	Monthly periodic return on estimated value basis	12
20	Quarterly periodic return on estimated value basis	12
21	Biannual periodic return on estimated value basis	12
22	Annual return on estimated value basis	12
Subdivision 2	Final returns	
23	Final return on estimated value basis	12
Part 7	Transitional provisions for Taxation Legislation Amendment Regulation (No. 1) 2004	
25	Definitions for pt 7.	13
26	Continuation of election under s 15	13
27	Application, consent and continuation of election under s 16 . . .	14
28	Continuation of election under s 17	14
29	Application, consent and continuation of election under s 18 . . .	15
Schedule	Dictionary	16
 Endnotes		
1	Index to endnotes	18
2	Date to which amendments incorporated	18
3	Key	18
4	Table of reprints	19
5	List of legislation	19
6	List of annotations	20

Pay-roll Tax Regulation 1999

[as amended by all amendments that commenced on or before 1 July 2008]

Part 1 Preliminary

1 Short title

This regulation may be cited as the *Pay-roll Tax Regulation 1999*.

2 Commencement

This regulation commences on 1 July 1999.

3 Definitions

The dictionary in the schedule defines particular words used in this regulation.

Part 3 Liability to taxation

7 Value of taxable wages—Act, s 8A

For section 8A(1)¹ of the Act, the value of taxable wages paid or payable in kind (other than fringe benefits under the Fringe Benefits Assessment Act) is the higher of the following—

- (a) the amount agreed under arrangements between the employer and employee as the value of the taxable wages;

¹ Section 8A (Value of taxable wages) of the Act
Section 8A was renumbered as section 13 under the *Pay-roll Tax Act 1971*, section 52.

- (b) the amount attributed by the employer as the value of the taxable wages having regard to arrangements between the employer and employee;
- (c) the amount the commissioner works out is the value of the taxable wages having regard to arrangements between the employer and employee.

Part 5 Fringe benefits

Division 1 Preliminary

10 Things that are not fringe benefits

For paragraph (d) of the definition *fringe benefit* in the schedule² of the Act, a tax-exempt body entertainment fringe benefit is not a fringe benefit.

12 Amended assessments under the Fringe Benefits Assessment Act

An employer must, within 30 days of receiving an amended assessment under the Fringe Benefits Assessment Act, give a copy of the amended assessment to the commissioner.

Maximum penalty—20 penalty units.

13 Calculation of fringe benefits on same basis

- (1) An employer must calculate fringe benefits on the same basis for each periodic, annual or final return for a financial year.
- (2) This section is subject to sections 16 and 18.

2 Schedule (Dictionary) of the Act

Division 1A Value of Queensland fringe benefits

13A Definitions for div 1A

In this division—

grossed-up value, of a fringe benefit, means the value of the benefit worked out using the formula stated in section 13(5) of the Act.

taxable amount, of a fringe benefit, means the value that would be the benefit's fringe benefits taxable amount for the Fringe Benefits Assessment Act.

13B Value of Queensland fringe benefits for estimated value amount

For calculating the estimated value amount for a financial year, the value of Queensland fringe benefits for the previous or last year of tax is—

- (a) for the financial year beginning on 1 July 2003 or a later financial year ending not later than 30 June 2008—the taxable amount of the benefits; or
- (b) for the financial year beginning on 1 July 2008 or a later financial year—the grossed-up value of the benefits.

13C Value of Queensland fringe benefits for reconciliation amount or final return

- (1) This section applies for calculating a reconciliation amount or the value of fringe benefits to be included in an employer's final return under section 23.
- (2) The value of Queensland fringe benefits for the last year of tax is—
 - (a) for the financial year beginning on 1 July 2003 or a later financial year ending not later than 30 June 2008—the taxable amount of the benefits; or
 - (b) for the financial year beginning on 1 July 2008—the sum of—

- (i) the taxable amount of the benefits for the period beginning on 1 April 2008 and ending on 30 June 2008; and
 - (ii) the grossed-up value of the benefits for the period beginning on 1 July 2008 and ending on 31 March 2009; or
- (c) for the financial year beginning on 1 July 2009 or a later financial year—the grossed-up value of the benefits.
- (3) The value of Queensland fringe benefits for the year of tax ending in an employer's election year is—
 - (a) for the election year beginning on 1 July 2003 or a later election year ending not later than 30 June 2009—the taxable amount of the benefits; or
 - (b) for the election year beginning on 1 July 2009 or a later election year—the grossed-up value of the benefits.

Division 2 Bases for calculation of fringe benefits

Subdivision 1 Electing to calculate fringe benefits on estimated value basis

14 Employers to which sdiv 1 applies

This subdivision applies to an employer who has paid, or is liable to pay, fringe benefits tax for at least 15 consecutive months immediately before the start of a financial year.

15 Election in first periodic return period for current financial year—estimated value basis

- (1) The employer may elect to use estimated value amounts to work out the employer's periodic and annual liability.
- (2) The employer makes an election under subsection (1) by using an estimated value amount to work out the employer's periodic liability for the first periodic return period for the financial year (the *current financial year*).

- (3) An election under subsection (1) continues to apply until the employer elects, or again elects, to use actual value amounts to work out the employer's periodic and annual liability.
- (4) If an election under subsection (1) applies to the employer on 30 June in a financial year, the employer's annual return for the financial year must include an estimated value amount as part of the wages paid or payable during that year by the employer.
- (5) An election under subsection (1) applies to working out—
 - (a) periodic liability for the first periodic return period for the current financial year; and
 - (b) all subsequent periodic and annual liabilities while the election continues to apply.

16 Election during financial year—estimated value basis

- (1) If the employer—
 - (a) wants to elect to use estimated value amounts to work out the employer's periodic and annual liability for the current financial year; and
 - (b) has not made an election under section 15(1) for the current financial year;the employer must apply to the commissioner for consent to make the election.
- (2) An application under subsection (1) must be in writing.
- (3) The commissioner must consider the employer's representations and decide whether or not to give the consent.
- (4) The commissioner may only give the consent if the commissioner is reasonably satisfied that—
 - (a) the main purpose for the employer's election is not to avoid or reduce the amount of pay-roll tax payable for the current financial year that would otherwise be payable if calculated on an actual value basis; and
 - (b) the employer, because of the employer's circumstances, has compelling reasons for making the election.

- (5) The commissioner must give the employer written notice of the commissioner's decision.
- (6) If the commissioner consents to the election, the employer must elect to use estimated value amounts to work out the employer's periodic and annual liability.
- (7) An election under subsection (6)—
 - (a) is made by the employer using an estimated value amount to work out the employer's periodic liability for the first periodic return period after receiving the consent; and
 - (b) continues to apply until the employer elects, or again elects, to use actual value amounts to work out the employer's periodic and annual liability; and
 - (c) applies to working out—
 - (i) periodic liability for the periodic return period for which the election is made; and
 - (ii) all subsequent periodic and annual liabilities while the election continues to apply.
- (8) If the employer makes an election under subsection (6), the employer must—
 - (a) use the value of the employer's Queensland fringe benefits for the last year of tax to work out the employer's annual liability for the financial year in which the election is made; and
 - (b) include in the employer's annual return the value of the employer's Queensland fringe benefits for the last year of tax as part of the wages paid or payable during the financial year by the employer.
- (9) If the election applies to the employer on 30 June in a financial year following the current financial year (a ***subsequent financial year***), the employer must include in the employer's annual return for the subsequent financial year an estimated value amount as part of the wages paid or payable during that year by the employer.

- (10) An employer must not make an election under subsection (6) unless the employer has received a consent under this section.

Maximum penalty for subsection (10)—20 penalty units.

Subdivision 2 Electing to calculate fringe benefits on actual value basis

17 Election in annual return—actual value basis

- (1) An employer, having made an election under subdivision (1) that still applies, may elect to use actual value amounts to work out the employer's periodic and annual liability.
- (2) An employer makes an election under subsection (1) by using a reconciliation amount to work out the employer's annual liability for a financial year.
- (3) If an employer makes an election under subsection (1), the employer must include a reconciliation amount as part of the wages paid or payable during the financial year by the employer.
- (4) An election under subsection (1) continues to apply until the employer elects, or again elects, to use estimated value amounts to work out the employer's periodic and annual liability.
- (5) An election under subsection (1) applies to working out—
 - (a) periodic liability for the first periodic return period for the financial year immediately following the financial year in which the employer uses a reconciliation amount to work out the employer's annual liability; and
 - (b) all subsequent periodic, annual and final liabilities while the election continues to apply.

18 Election during financial year—actual value basis

- (1) This section applies to an employer—
 - (a) who made an election under subdivision 1 that still applies; and

- (b) who has not, since making the election mentioned in paragraph (a), made an election under section 17; and
 - (c) who wants to elect to use actual value amounts to work out the employer's periodic and annual liability.
- (2) The employer must apply to the commissioner for consent to make the election.
- (3) An application under subsection (2) must be in writing.
- (4) The commissioner must consider the employer's representations and decide whether or not to give the consent.
- (5) The commissioner may only give the consent if the commissioner is reasonably satisfied that—
 - (a) the main purpose for the employer's election is not to avoid or reduce the amount of pay-roll tax payable for the current financial year that would otherwise be payable if calculated on an estimated value basis; and
 - (b) the employer, because of the employer's circumstances, has compelling reasons for making the election.
- (6) The commissioner must give the employer written notice of the commissioner's decision.
- (7) If the commissioner consents to the election, the employer must elect to use actual value amounts to work out the employer's periodic and annual liability.
- (8) An election under subsection (7)—
 - (a) is made by the employer using an actual value amount to work out the employer's periodic liability for the first periodic return period after receiving the consent; and
 - (b) continues to apply until the employer elects, or again elects, to use estimated value amounts to work out the employer's periodic and annual liability; and
 - (c) applies to working out—
 - (i) periodic liability for the periodic return period for which the election is made; and
 - (ii) all subsequent periodic, annual and final liabilities while the election continues to apply.

- (9) If an employer makes an election under subsection (7), the employer must—
- (a) use a reconciliation amount to work out the employer's annual liability for the financial year in which the election is made; and
 - (b) include in the employer's annual return the reconciliation amount as part of the wages paid or payable during the financial year by the employer.
- (10) However, if a change of status happens for an employer after the employer makes an election under subsection (7) and during the financial year in which the election is made, the employer must—
- (a) use a reconciliation amount to work out the employer's final liability for the final period for the change of status; and
 - (b) include in the employer's final return the reconciliation amount as part of the wages paid or payable during the final period by the employer.
- (11) An employer must not make an election under subsection (7) unless the employer has received a consent under this section.
- Maximum penalty for subsection (11)—20 penalty units.

Division 3 Value of fringe benefits calculated on estimated value basis

Subdivision 1 Periodic and annual returns

18A Application of sdiv 1

This subdivision applies to an employer who, under an election under division 2, subdivision 1, uses estimated value amounts to work out the employer's periodic and annual liability.

19 Monthly periodic return on estimated value basis

The estimated value amount for the employer, for a periodic return period of 1 month for a financial year, is one-twelfth of the value of the employer's Queensland fringe benefits for the previous year of tax.

20 Quarterly periodic return on estimated value basis

The estimated value amount for the employer, for a periodic return period of 3 months for a financial year, is one-quarter of the value of the employer's Queensland fringe benefits for the previous year of tax.

21 Biannual periodic return on estimated value basis

The estimated value amount for the employer, for a periodic return period of 6 months for a financial year, is one-half of the value of the employer's Queensland fringe benefits for the previous year of tax.

22 Annual return on estimated value basis

The estimated value amount for the employer, for the employer's annual return and annual liability for a financial year, is the value of the employer's Queensland fringe benefits for the last year of tax.

Subdivision 2 Final returns**23 Final return on estimated value basis**

- (1) This section applies if, at the time of making a final return, an employer has made an election under division 2, subdivision 1 that still applies.
- (2) The value of fringe benefits to be included as part of the wages paid or payable during the final period for the final return by the employer, and used to work out the employer's final liability, is the difference between the following amounts—

- (a) the total of—
 - (i) the value of the employer's Queensland fringe benefits for the last year of tax; and
 - (ii) the value of any Queensland fringe benefits paid or payable by the employer in April, May or June of the final period;
- (b) one-quarter of the value of the employer's Queensland fringe benefits for the year of tax ending in the employer's election year.

Part 7 Transitional provisions for Taxation Legislation Amendment Regulation (No. 1) 2004

25 Definitions for pt 7

In this part—

commencement means the day this part commences.

post-amended regulation means this regulation as in force after the commencement.

pre-amended regulation means this regulation as in force before the commencement.

26 Continuation of election under s 15

- (1) This section applies to an election that—
 - (a) was made by an employer under section 15(1) of the pre-amended regulation; and
 - (b) applies in relation to the employer at the commencement.
- (2) The election is taken to be an election by the employer under section 15(1) of the post-amended regulation.

27 Application, consent and continuation of election under s 16

- (1) Subsection (2) applies to an application for a consent under section 16(1) of the pre-amended regulation that has not been decided under that section by the commissioner before the commencement.
- (2) The application is taken to be an application for consent under section 16(1) of the post-amended regulation.
- (3) Subsection (4) applies to a consent given by the commissioner under section 16 of the pre-amended regulation if, immediately before the commencement, an election has not been made under the section in relation to the consent.
- (4) The consent is taken to be a consent given by the commissioner under section 16 of the post-amended regulation.
- (5) Subsection (6) applies to an election that—
 - (a) was made by an employer under section 16(6) of the pre-amended regulation; and
 - (b) applies in relation to the employer at the commencement.
- (6) The election is taken to be an election by the employer under section 16(6) of the post-amended regulation.

28 Continuation of election under s 17

- (1) This section applies to an election that—
 - (a) was made by an employer under section 17(1) of the pre-amended regulation; and
 - (b) applies in relation to the employer at the commencement.
- (2) The election is taken to be an election by the employer under section 17(1) of the post-amended regulation.

29 Application, consent and continuation of election under s 18

- (1) Subsection (2) applies to an application for a consent under section 18(2) of the pre-amended regulation that has not been decided under that section by the commissioner before the commencement.
- (2) The application is taken to be an application for consent under section 18(2) of the post-amended regulation.
- (3) Subsection (4) applies to a consent given by the commissioner under section 18 of the pre-amended regulation if, immediately before the commencement, an election has not been made under the section in relation to the consent.
- (4) The consent is taken to be a consent given by the commissioner under section 18 of the post-amended regulation.
- (5) Subsection (6) applies to an election that—
 - (a) was made by an employer under section 18(7) of the pre-amended regulation; and
 - (b) applies in relation to the employer at the commencement.
- (6) The election is taken to be an election by the employer under section 18(7) of the post-amended regulation.

Schedule Dictionary

section 3

actual value amount means an amount for Queensland fringe benefits calculated on an actual value basis.

commencement, for part 7, see section 25.

current financial year see section 15(2).

election year, for an employer, means the financial year in which the employer last made an election under part 5, division 2, subdivision 1.

estimated value amount means an amount for Queensland fringe benefits calculated on an estimated value basis.

fringe benefits tax means the tax imposed on fringe benefits under the *Fringe Benefits Tax Act 1986* (Cwlth).

grossed-up value, for part 5, division 1A, see section 13A.

last year of tax, for a financial year, means the year of tax ending on 31 March of the financial year.

post-amended regulation, for part 7, see section 25.

pre-amended regulation, for part 7, see section 25.

previous year of tax, for a financial year, means the year of tax ending on 31 March before the start of the financial year.

Queensland fringe benefits means fringe benefits, whether calculated on an actual value or estimated value basis—

- (a) that are taxable wages; and
- (b) for which fringe benefits tax is paid or payable.

reconciliation amount, for a financial year for an employer, means the difference between the following—

- (a) the total of—
 - (i) the value of the employer's Queensland fringe benefits for the last year of tax; and

Schedule (continued)

- (ii) the value of any Queensland fringe benefits paid or payable by the employer in April, May and June of the financial year;
- (b) one-quarter of the value of the employer's Queensland fringe benefits for the year of tax ending in the employer's election year.

taxable amount, for part 5, division 1A, see section 13A.

tax-exempt body entertainment fringe benefit see section 136³ of the Fringe Benefits Assessment Act.

year of tax see section 136⁴ of the Fringe Benefits Assessment Act.

3 Fringe Benefits Assessment Act, section 136—

tax-exempt body entertainment fringe benefit means a fringe benefit that is a tax exempt body entertainment benefit.

4 Fringe Benefits Assessment Act, section 136—

year of tax means the year starting on 1 April 1987, and each later year starting on 1 April.

Endnotes

1 Index to endnotes

	Page
2 Date to which amendments incorporated	18
3 Key	18
4 Table of reprints	19
5 List of legislation	19
6 List of annotations	20

2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 1 July 2008. Future amendments of the Pay-roll Tax Regulation 1999 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No.[X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments to	Effective	Reprint date
1	none	1 July 1999	2 July 1999
1A	1999 SL No. 241	29 October 1999	22 November 1999
1B	1999 Act No. 78	14 December 1999	22 December 1999
1C	2001 SL No. 66	8 June 2001	20 June 2001

Reprint No.	Amendments included	Effective	Notes
1D	2002 SL No. 148	1 July 2002	R1D withdrawn, see R2
2	—	1 July 2002	
3	2004 SL No. 268	1 July 2005	
3A	2008 SL No. 153	1 July 2008	

5 List of legislation

Pay-roll Tax Regulation 1999 SL No. 84

made by the Governor in Council on 13 May 1999

notfd gaz 14 May 1999 pp 166–7

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 1999 (see s 2)

exp 1 September 2009 (see SIA s 54)

Note—The expiry date may have changed since this reprint was published. See the latest reprint of the SIR for any change.

amending legislation—

Revenue and Other Legislation Amendment Regulation (No. 2) 1999 SL No. 241 pts 1, 3

notfd gaz 29 October 1999 pp 814–17

commenced on date of notification

Revenue Laws Amendment Act 1999 No. 78 s 1 pt 5

date of assent 14 December 1999

commenced on date of assent

Revenue Legislation Amendment Regulation (No. 1) 2001 SL No. 66 s 1 pt 2

notfd gaz 8 June 2001 pp 516–17

commenced on date of notification

Revenue and Other Legislation Amendment Regulation (No. 1) 2002 SL No. 148 pts 1, 3, s 10 sch

notfd gaz 21 June 2002 pp 783–4

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2002 (see s 2(2))

Taxation Legislation Amendment Regulation (No. 1) 2004 SL No. 268 pts 1–2, s 3 sch

notfd gaz 10 December 2004 pp 1195–8

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2005 (2005 SL No. 8)

Pay-roll Tax Amendment Regulation (No. 1) 2008 SL No. 153

notfd gaz 13 June 2008 pp 948–51

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2008 (see s 2)

6 List of annotations

Definitions

s 3 prov hdg amd 2004 SL No. 268 s 3 sch

PART 2—NOMINATED DEDUCTIONS

pt 2 (ss 4–6) om 2004 SL No. 268 s 4

PART 4—REGISTRATION AND RETURNS

pt 4 (ss 8–9) om 2004 SL No. 268 s 4

PART 5—FRINGE BENEFITS**Division 1—Preliminary****Things that are not fringe benefits**

prov hdg amd 2004 SL No. 268 s 3 sch

s 10 amd 2004 SL No. 268 s 3 sch

Value of taxable wages that are amortised fringe benefits—Act, s 8A

s 11 om 2002 SL No. 148 s 8

Calculation of fringe benefits on same basis

s 13 amd 2004 SL No. 268 s 5

Division 1A—Value of Queensland fringe benefits

div hdg ins 2002 SL No. 148 s 9

Definitions for div 1A

s 13A ins 2002 SL No. 148 s 9

def “grossed-up value” ins 2008 SL No. 153 s 4(2)

def “taxable value” om 2008 SL No. 153 s 4(1)

Value of Queensland fringe benefits for estimated value amount

s 13B ins 2002 SL No. 148 s 9

sub 2008 SL No. 153 s 5

Value of Queensland fringe benefits for reconciliation amount or final return

s 13C ins 2002 SL No. 148 s 9
amd 2008 SL No. 153 s 6

Employers to which sdiv 1 applies

s 14 prov hdg amd 2004 SL No. 268 s 3 sch

Election in first periodic return period for current financial year—estimated value basis

s 15 sub 2004 SL No. 268 s 6

Election during financial year—estimated value basis

s 16 amd 2002 SL No. 148 s 7 sch; 2004 SL No. 268 s 7

Election in annual return—actual value basis

s 17 sub 2004 SL No. 268 s 8

Election during financial year—actual value basis

s 18 amd 2004 SL No. 268 s 9

Subdivision 1—Periodic and annual returns

sdiv hdg ins 2004 SL No. 268 s 10

Application of sdiv 1

s 18A ins 2004 SL No. 268 s 10

Monthly periodic return on estimated value basis

s 19 amd 2002 SL No. 148 s 7 sch
sub 2004 SL No. 268 s 10

Quarterly periodic return on estimated value basis

s 20 amd 2002 SL No. 148 s 7 sch
sub 2004 SL No. 268 s 10

Biannual periodic return on estimated value basis

s 21 amd 2002 SL No. 148 s 7 sch
sub 2004 SL No. 268 s 10

Annual return on estimated value basis

s 22 amd 2002 SL No. 148 s 7 sch
sub 2004 SL No. 268 s 10

Subdivision 2—Final returns

sdiv hdg ins 2004 SL No. 268 s 3 sch

Final return on estimated value basis

s 23 amd 2002 SL No. 148 s 7 sch; 2004 SL No. 268 s 11

PART 6—MISCELLANEOUS

pt hdg om 2008 SL No. 153 s 7

Rates for allowances—Act, s 3B(5)

prov hdg amd 1999 Act No. 78 s 18(1)

s 24 amd 1999 SL No. 241 s 7; 1999 Act No. 78 s 18(2)
om 2008 SL No. 153 s 7

**PART 7—TRANSITIONAL PROVISIONS FOR TAXATION LEGISLATION
AMENDMENT REGULATION (No. 1) 2004**

pt hdg ins 2004 SL No. 268 s 12

Definitions for pt 7

s 25 sub 2004 SL No. 268 s 12

Continuation of election under s 15

s 26 sub 2004 SL No. 268 s 12

Application, consent and continuation of election under s 16

s 27 sub 2004 SL No. 268 s 12

Continuation of election under s 17

s 28 prev s 28 om 2002 SL No. 148 s 8
pres s 28 ins 2004 SL No. 268 s 12

Application, consent and continuation of election under s 18

s 29 ins 2004 SL No. 268 s 12

SCHEDULE—DICTIONARY

- def “**address for service**” om 2004 SL No. 268 s 13(1)
- def “**amortised fringe benefit**” om 2008 SL No. 153 s 8(1)
- def “**commencement**” ins 2004 SL No. 268 s 13(2)
- def “**current financial year**” amd 2004 SL No. 268 s 13(3)
- def “**grossed-up value**” ins 2008 SL No. 153 s 8(2)
- def “**election year**” ins 2002 SL No. 148 s 10(2)
- def “**final return**” om 2004 SL No. 268 s 13(1)
- def “**post-amended regulation**” ins 2004 SL No. 268 s 13(2)
- def “**pre-amended regulation**” ins 2004 SL No. 268 s 13(2)
- def “**reconciliation amount**” amd 2001 SL No. 66 s 4
sub 2002 SL No. 148 s 10(1)–(2); 2004 SL No. 268 s 13(1)–(2)
- def “**reconciliation return**” om 2004 SL No. 268 s 13(1)
- def “**relevant financial year**” om 2004 SL No. 268 s 13(1)
- def “**taxable amount**” ins 2004 SL No. 268 s 13(2)
- def “**taxable value**” ins 2004 SL No. 268 s 13(2)
om 2008 SL No. 153 s 8(1)