

Queensland



ANNO VICESIMO QUINTO

ELIZABETHAE SECUNDAE REGINAE

No. 77 of 1976

**An Act to amend the Pay-roll Tax Act 1971–1975 in certain particulars**

[ASSENTED TO 14TH DECEMBER, 1976]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

**1. Short title and citation.** (1) This Act may be cited as the *Pay-roll Tax Act Amendment Act 1976*.

(2) *The Pay-roll Tax Act 1971–1975* is in this Act referred to as the Principal Act.

(3) The Principal Act as amended by this Act may be cited as the *Pay-roll Tax Act 1971–1976*.

**2. Amendment of s. 3.** Section 3 of the Principal Act is amended by omitting subsection (6) and substituting the following subsection:—

“(6) Where, for the purposes of this Act, it is necessary—

(a) to reduce an amount by a fixed sum for each other fixed sum by which another amount exceeds another amount or a certain proportion of a third amount;

(b) to calculate the proportion that one amount bears to another amount; or

(c) to calculate an amount in accordance with a formula, and, but for this subsection, one or more of those amounts or an amount included in the formula would be amounts of dollars and cents, the cents shall be disregarded.”.

**3. Amendment of s. 9A.** Section 9A of the Principal Act is amended by—

(a) in subsection (1), omitting the definition “prescribed amount” and substituting the following definition:—

“ “prescribed amount” means the amount calculated in accordance with—

(a) the formula—

$$P = \frac{FME}{G} - N \left( TW - \frac{FME}{G} \right); \text{ or}$$

(b) the formula—

$$P = \frac{FM \ 2000}{G}$$

whichever is the greater amount, where—

P represents the prescribed amount in dollars;

M represents the number of months in the return period to which the return relates;

F represents the number of days in the return period for which an employer pays or is liable to pay taxable wages;

G represents the total number of days in the return period;

TW represents the amount of taxable wages paid or payable in the return period;

E represents—

(a) in the period commencing on 1st January 1977 and ending on 30th June 1977, 5200;

(b) in the period commencing on 1st July 1977 and ending on 31st December 1977, 6933;

(c) in the period commencing on 1st January 1978 and ending on 30th June 1978 and thereafter, 8333;

N represents—

(a) in the period commencing on 1st January 1977 and ending on 30th June 1977, 1.5;

(b) in the period commencing on 1st July 1977 and ending on 31st December 1977, 2;

(c) in the period commencing on 1st January 1978 and ending on 30th June 1978 and thereafter, 2.5;”;

(b) in subsection (3), omitting all words commencing with the words “prescribed amount,” to the end of the subsection and substituting the words “prescribed amount.”;

(c) omitting subsection (4) and substituting the following subsection:—

“(4) Where a return is in respect of a period that is partly within one and partly within another of the following periods:—

- (a) 1st January 1977 to 30th June 1977;
- (b) 1st July 1977 to 31st December 1977;
- (c) any period after 1st January 1978,

the prescribed amount shall be calculated as if a separate return had been lodged in respect of the relevant part of the return period in each of the periods set forth in provisions (a), (b) and (c) of this subsection.”

**4. Amendment of s. 11A.** Section 11A of the Principal Act is amended by—

(a) in subsection (1), omitting the definition “financial year”;

(b) omitting subsection (2) and substituting the following subsection:—

“(2) Subject to subsection (3), a reference in sections 11B and 11C to the prescribed amount in relation to an employer is a reference to the amount calculated—

(a) for the financial years commencing on 1st July 1976 and 1st July 1977, in accordance with—

(i) the formula—

$$P = \frac{TW}{TW + IW} \left[ \frac{JA + KB}{365} - \left( TW + IW - \frac{JA + KB}{365} \right) \left( \frac{JA + KB - ZA - 24000B}{XA + YB - JA - KB} \right) \right];$$

or

(ii) the formula—

$$P = \frac{TW}{TW + IW} \left[ \frac{ZA + 24000B}{365} \right],$$

whichever is the greater amount;

(b) for the financial year commencing on 1st July 1978 and thereafter, in accordance with—

(i) the formula—

$$P = \frac{TW}{TW + IW} \left( \frac{100000C}{365} - 2.5 \left( TW + IW - \frac{100000C}{365} \right) \right);$$

or

(ii) the formula—

$$P = \frac{TW}{TW + IW} \left[ \frac{24000C}{365} \right],$$

whichever is the greater amount,

where—

P represents the prescribed amount in dollars;

TW represents the amount of taxable wages paid or payable in the financial year;

- IW represents the amount of interstate wages paid or payable in the financial year;
- A represents the number of days in the period of the financial year commencing on 1st July and ending on 31st December for which an employer pays or is liable to pay wages (disregarding foreign wages) and, where an employer pays or is liable to pay wages (disregarding foreign wages) for the whole of that period, shall be deemed to be 182.5;
- B represents the number of days in the period of the financial year commencing on 1st January and ending on 30th June for which an employer pays or is liable to pay wages (disregarding foreign wages) and, where an employer pays or is liable to pay wages (disregarding foreign wages) for the whole of that period, shall be deemed to be 182.5;
- C represents  $A + B$ ;
- J represents—
- (a) for the financial year commencing on 1st July 1976, 41600;
  - (b) for the financial year commencing on 1st July 1977, 83200;
- K represents—
- (a) for the financial year commencing on 1st July 1976, 62400;
  - (b) for the financial year commencing on 1st July 1977, 100000;
- X represents—
- (a) for the financial year commencing on 1st July 1976, 72300;
  - (b) for the financial year commencing on 1st July 1977, 112800;
- Y represents—
- (a) for the financial year commencing on 1st July 1976, 88000;
  - (b) for the financial year commencing on 1st July 1977, 130400;
- Z represents—
- (a) for the financial year commencing on 1st July 1976, 20800;
  - (b) for the financial year commencing on 1st July 1977, 24000.”;
  - (c) omitting subsection (4).

**5. Amendment of s. 11B.** Section 11B of the Principal Act is amended by, in subsection (2), omitting the word “January” and substituting the word “July”.

**6. Amendment of s. 12.** Section 12 of the Principal Act is amended by—

- (a) in subsection (1),
  - (i) omitting the words “, during a month,”;
  - (ii) omitting the expression “\$800 per week” and substituting the expression “\$1 200 per week in any month of the period commencing on 1st January 1977 and ending on 30th June 1977, \$1 600 per week

in any month of the period commencing on 1st July 1977 and ending on 31st December 1977 and \$1 923 per week in any month of the period commencing on 1st January 1978 and ending on 30th June 1978 and thereafter”;

(b) in subsection (2A),

(i) omitting the words “ during any month ”;

(ii) omitting the expression “ \$800 per week ” and substituting the expression “ \$1 200 per week in any month of the period commencing on 1st January 1977 and ending on 30th June, 1977, \$1 600 per week in any month of the period commencing on 1st July 1977 and ending on 31st December 1977 and \$1 923 per week in any month of the period commencing on 1st January 1978 and ending on 30th June 1978 and thereafter ”.

**7. Amendment of s. 14.** Section 14 of the Principal Act is amended by omitting subsection (1A).

**8. Repeal of and new s. 16J.** The Principal Act is amended by repealing section 16J and substituting the following section:—

**“16J. Interpretation.** (1) Subject to this Act, a reference in sections 16K and 16L to the prescribed amount is, in relation to a designated group employer a reference to the amount calculated—

(a) for the financial years commencing on 1st July 1976 and 1st July 1977, in accordance with—

(i) the formula—

$$P = \frac{TW}{TW + IW} \left[ \frac{JA + KB}{365} - \left( TW + IW - \frac{JA + KB}{365} \right) \left( \frac{JA + KB - ZA - 24000B}{XA + YB - JA - KB} \right) \right];$$

or

(ii) the formula—

$$P = \frac{TW}{TW + IW} \left[ \frac{ZA + 24000B}{365} \right],$$

whichever is the greater amount,

(b) for the financial year commencing on 1st July 1978 and thereafter, in accordance with—

(i) the formula—

$$P = \frac{TW}{TW + IW} \left( \frac{100000C}{365} - 2.5 \left( TW + IW - \frac{100000C}{365} \right) \right);$$

or

(ii) the formula—

$$P = \frac{TW}{TW + IW} \left[ \frac{24000C}{365} \right],$$

whichever is the greater amount,

where—

- P represents the prescribed amount in dollars,
- TW represents the amount of taxable wages paid or payable by members of the group in the financial year;
- IW represents the amount of interstate wages paid or payable by members of the group in the financial year;
- A represents the number of days in the period of the financial year commencing on 1st July and ending on 31st December, whether or not wholly or partly concurrent, in respect of each of which one or more members of the group pays or pay or is or are liable to pay taxable wages or interstate wages or taxable wages and interstate wages and, where one or more members of the group pays or pay or is or are liable to pay taxable wages or interstate wages or taxable wages and interstate wages for the whole of that period, shall be deemed to be 182·5;
- B represents the number of days in the period of the financial year commencing on 1st January and ending on 30th June whether or not wholly or partly concurrent, in respect of each of which one or more members of the group pays or pay or is or are liable to pay taxable wages or interstate wages or taxable wages and interstate wages and, where one or more members of the group pays or pay or is or are liable to pay taxable wages or interstate wages or taxable wages and interstate wages for the whole of that period, shall be deemed to be 182·5;
- C represents  $A + B$ ;
- J represents—
- (a) for the financial year commencing on 1st July 1976, 41600;
  - (b) for the financial year commencing on 1st July 1977, 83200;
- K represents—
- (a) for the financial year commencing on 1st July 1976, 62400;
  - (b) for the financial year commencing on 1st July 1977, 100000;
- X represents—
- (a) for the financial year commencing on 1st July 1976, 72800;
  - (b) for the financial year commencing on 1st July 1977, 112800;
- Y represents—
- (a) for the financial year commencing on 1st July 1976, 88000;
  - (b) for the financial year commencing on 1st July 1977, 130400;
- Z represents—
- (a) for the financial year commencing on 1st July 1976, 20800;
  - (b) for the financial year commencing on 1st July 1977, 24000.

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(2) Where during a financial year there were two or more designated group employers in respect of a group, the prescribed amount shall be calculated as if there had been only one designated group employer in respect of the group during that financial year.”.

**9. Amendment of s. 19.** Section 19 of the Principal Act is amended by inserting after the word “overpayment” the words “or such further period as the Commissioner in a particular case allows”.