

Queensland



ANNO TRICESIMO QUARTO

ELIZABETHAE SECUNDAE REGINAE



No. 100 of 1985

An Act to amend the Pay-roll Tax Act 1971-1984 in certain  
particulars

[ASSENTED TO 13TH DECEMBER, 1985]

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.** This Act may be cited as the *Pay-roll Tax Act Amendment Act 1985*.

**2. Commencement.** (1) Subject to subsections (2) and (3), this Act shall commence on the day on which it is assented to for and on behalf of Her Majesty.

(2) Section 4 (a) shall be deemed to have commenced on 1 October 1984 and shall be given retrospective effect accordingly.

(3) Sections 4 (b), 5, 7, 8, 10 and 13 shall commence on 1 January 1986.

**3. Citation.** (1) In this Act the *Pay-roll Tax Act 1971-1984* is referred to as the Principal Act.

(2) The Principal Act as amended by this Act may be cited as the *Pay-roll Tax Act 1971-1985*.

**4. Amendment of s. 3. Interpretation.** Section 3 of the Principal Act is amended by—

(a) in subsection (1), adding at the end of the definition "Local Authority" the words "The term also includes an Aboriginal Council within the meaning of the *Community Services (Aborigines) Act 1984* and an Island Council within the meaning of the *Community Services (Torres Strait) Act 1984*";

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

"(2A) For the purposes of this Act, a reference to wages does not include a reference to—

(a) an allowance for travelling or accommodation paid or payable at a rate in a particular case or class of case that does not exceed such rate as is prescribed in respect of that case or class of case;

or

(b) where the rate of an allowance for travelling or accommodation is so prescribed in respect of a particular case or class of case, such portion of an allowance paid or payable in respect of such a case or class of case as equals the amount calculated at such rate as is prescribed in respect of that case or class of case."

**5. Amendment of s. 9. Deduction from taxable wages.** Section 9 of the Principal Act is amended by—

(a) in subsection (1), in the definition “prescribed amount”—

(i) inserting after the words “in accordance with” the words “the formula”;

(ii) omitting the words “(a) the formula”;

(iii) omitting the following expression and words:—

“;

or

(b) the formula

$$P = \frac{FM \ 3 \ 250}{G}$$

whichever is the greater amount,”;

(iv) omitting all words from and including the words “E represents” to and including the words “and thereafter 1.5” and substituting the following words:—

“E represents in the period commencing on 1 January 1986 and ending on 30 June 1986 and thereafter, 25 000;

N represents in the period commencing on 1 January 1986 and ending on 30 June 1986 and thereafter, 1/3”;

(b) in subsection (4), omitting the expression “1985” and substituting the expression “1986”.

**6. Amendment of s. 10. Exemption from pay-roll tax.** Section 10 of the Principal Act is amended by inserting after paragraph (d) the following paragraph:—

“(da) by a teachers’ training college (that is not a College of Advanced Education) declared from time to time by Order in Council made for the purposes of this paragraph, in respect of such period (whether commencing before or after the commencement of section 6 of the *Pay-roll Tax Act Amendment Act 1985*) as is specified in the Order in Council unless within any period so specified the college becomes a College of Advanced Education whereupon the exemption shall cease to apply”;

**7. Amendment of s. 11A. Interpretation.** Section 11A of the Principal Act is amended by, in subsection (2)—

(a) in paragraph (a)—

(i) omitting the expression “1984” and substituting the expression “1985”;

(ii) in provision (i), omitting the expression “1.5” and substituting the expression “  $\left( \frac{JA + KB - ZA}{XA + YB - JA - KB} \right)$  ”;

(iii) in provision (ii), omitting the expression “  $\left( \frac{39\,000C}{365} \right)$  ” and substituting the expression “  $\left( \frac{ZA}{365} \right)$  ”;

(b) in paragraph (b)—

(i) omitting the expression “1985” and substituting the expression “1986”;

(ii) omitting all words from and including the words “in accordance with” to and including the words “whichever is the greater amount, where” and substituting the following words:—

“in accordance with the formula

$$P = \frac{TW}{TW + IW} \left[ \frac{300\,000C}{365} - \frac{1}{3} \left( TW + IW - \frac{300\,000C}{365} \right) \right].$$

In this subsection—”;

(iii) omitting all words from and including the words “J represents” to the end of paragraph (b) and substituting the following words:—

“J represents 270 000 for the financial year commencing on 1 July 1985;

K represents 300 000 for the financial year commencing on 1 July 1985;

X represents 424 000 for the financial year commencing on 1 July 1985;

Y represents 1 200 000 for the financial year commencing on 1 July 1985;

Z represents 39 000 for the financial year commencing on 1 July 1985.”.

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

(a) in subsection (1)—

(i) omitting the expression “\$5 192” and substituting the expression “\$5 769”;

(ii) omitting the expression “1985” where twice occurring and substituting the expression “1986” in each case;

(b) in subsection (2A)—

(i) omitting the expression “\$5 192” and substituting the expression “\$5 769”;

(ii) omitting the expression “1985” where twice occurring and substituting the expression “1986” in each case.

**9. Amendment of s. 16H. Designated group employer.** Section 16H of the Principal Act is amended by omitting the note appearing in and at the beginning of the section and substituting the words “Exclusion of persons from group.”.

**10. Amendment of s. 16J. Interpretation.** Section 16J of the Principal Act is amended by, in subsection (1)—

(a) in paragraph (a)—

(i) omitting the expression “1984” and substituting the expression “1985”;

(ii) in provision (i), omitting the expression “1.5” and substituting the expression “ $\left( \frac{JA + KB - ZA}{XA + YB - JA - KB} \right)$ ”;

(iii) in provision (ii), omitting the expression “ $\left( \frac{39\,000C}{365} \right)$ ”

and substituting the expression “ $\left( \frac{ZA}{365} \right)$ ”;

(b) in paragraph (b)—

(i) omitting the expression “1985” and substituting the expression “1986”;

(ii) omitting all words from and including the words “in accordance with —” to and including the words “whichever is the greater amount, where —” and substituting the following words:—

“in accordance with the formula

$$P = \frac{TW}{TW + IW} \left[ \frac{300\,000C}{365} - 1/3 \left( TW + IW - \frac{300\,000C}{365} \right) \right].$$

In this subsection—”;

(iii) omitting all words from and including the words “J represents” to the end of the paragraph and substituting the following words:—

“J represents 270 000 for the financial year commencing on 1 July 1985;

K represents 300 000 for the financial year commencing on 1 July 1985;

X represents 424 000 for the financial year commencing on 1 July 1985;

Y represents 1 200 000 for the financial year commencing on 1 July 1985;

Z represents 39 000 for the financial year commencing on 1 July 1985.”.

**11. Amendment of s. 35. Offences.** Section 35 of the Principal Act is amended by omitting subsections (2) and (3) and substituting the following subsections:—

“(2) Where a person commits an offence referred to in subsection (1) (a) or (1) (d) that consists of neglecting or failing to do anything at a particular time or within a particular period—

(a) the offence shall be deemed to continue for as long as the thing remains undone, notwithstanding that the time or, as the case may be, the period has elapsed;

and

(b) upon convicting the person of the offence, the court may, in addition to any penalty that it may impose under subsection (1), order the person to pay a fine not exceeding \$100 for each day on which the offence is, pursuant to paragraph (a), deemed to have continued.

(3) Where a person has been convicted of an offence against subsection (1), the court may—

in addition to imposing a penalty on the person as provided in that subsection and, where applicable, subsection (2);

and

in a case of an offence referred to in subsection (2), notwithstanding that the relevant time or period has expired,

order the person to comply with the provision of this Act or, as the case may be, the requirement made under this Act in respect of which the offence was committed.

Where a court makes an order pursuant to this subsection, it may specify the time within which or the place and time at which the order shall be complied with.

(4) A person who fails to comply with an order made by a court pursuant to subsection (3) shall be guilty of an offence against this Act and shall be liable to a penalty not exceeding \$2 000 or imprisonment for a period not exceeding six months, or both.

(5) The court may—

in addition to any other punishment imposed by it in respect of an offence against subsection (4),

if satisfied that the person committed the offence with the intention of avoiding pay-roll tax chargeable under this Act,

order the person to pay treble the amount of pay-roll tax that the person intended to avoid.”.

**12. Amendment of s. 38. Time for commencing prosecutions.** Section 38 of the Principal Act is amended by omitting the words “paragraph

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(a) or (c) of subsection (1)” and substituting the words “subsection (1) (a), (1) (c) or (4)”.

**13. Continued operation of amended provisions.** The amendment by this Act of section 9, 11A, 12 or 16J of the Principal Act shall not affect the application of that section according to its terms as in force immediately before 1 January 1986 in relation to any right, obligation or matter that has arisen or is hereafter discovered to have arisen before 1 January 1986, save where such application is inconsistent with that section of the Principal Act as amended by this Act, and to that extent that section of the Principal Act shall be deemed to continue in force.