

Queensland



ANNO TRICESIMO QUINTO

ELIZABETHAE SECUNDAE REGINAE

No. 50 of 1986

**An Act to amend the Pay-roll Tax Act 1971-1985 in certain
particulars and for a related purpose**

[ASSENTED TO 25TH SEPTEMBER, 1986]

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 1986*.

2. Commencement. (1) Section 1 and this section shall commence on the day on which this Act is assented to for and on behalf of Her Majesty.

(2) Except as provided by subsection (1), this Act shall commence on 1 January 1987.

3. Principal Act and citation as amended. (1) In this Act the *Pay-roll Tax Act 1971-1985* 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 1971-1986*.

4. 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 word "means" the words "the greater of zero or";

(ii) omitting all words from and including the words "E represents" to and including the expression and words "and thereafter, 25 000" and substituting the following expressions and words:—

"E represents in the period commencing on 1 January 1987 and ending on 30 June 1987 and thereafter, 27 000";

(b) in subsection (4), omitting the expression "1986" and substituting the expression "1987".

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

(a) inserting after the words "reference to" the words "the greater of zero or";

(b) in paragraph (a)—

(i) omitting the expression "1985" and substituting the expression "1986";

(ii) omitting the expression and words:—

"with

(i) the formula"

and substituting the words "with the formula";

(iii) omitting the expression “ $\left(\frac{JA + KB - ZA}{XA + YB - JA - KB} \right)$ ”

and substituting the expression “ $\frac{1}{3}$ ”;

(iv) omitting the following expressions and words:—

“ or

(ii) the formula

$$P = \frac{TW}{TW + IW} \left(\frac{ZA}{365} \right),$$

whichever is the greater amount;”;

(c) in paragraph (b)—

(i) omitting the expression “1986” and substituting the expression “1987”;

(ii) omitting the expression “300 000” where twice occurring and substituting the expression “324 000” in each case;

(d) in the paragraph commencing with the words “In this subsection”, omitting all words from and including the words “J represents” to the end of subsection (2) and substituting the following expressions and words:—

“J represents 300 000 for the financial year commencing on 1 July 1986;

K represents 324 000 for the financial year commencing on 1 July 1986.”.

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

(a) in subsection (1)—

(i) omitting the expression “\$5 769” and substituting the expression “\$6 230”;

(ii) omitting the expression “1986” where twice occurring and substituting the expression “1987” in each case;

(b) in subsection (2A)—

(i) omitting the expression “\$5 769” and substituting the expression “\$6 230”;

(ii) omitting the expression “1986” where twice occurring and substituting the expression “1987” in each case.

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

(a) inserting after the words “reference to” the words “the greater of zero or”;

(b) in paragraph (a)—

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

(ii) omitting the expressions and words:—

“with—

(i) the formula”

and substituting the words “with the formula”;

(iii) omitting the expression “ $\left(\frac{JA + KB - ZA}{XA + YB - JA - KB} \right)$ ”

and substituting the expression “ $\frac{1}{3}$ ”;

(iv) omitting the following expressions and words:—

“ or

(i) the formula

$$P = \frac{TW}{TW + IW} \left(\frac{ZA}{365} \right),$$

whichever is the greater amount,”;

(c) in paragraph (b)—

(i) omitting the expression “1986” and substituting the expression “1987”;

(ii) omitting the expression “300 000” where twice occurring and substituting the expression “324 000” in each case;

(d) in the paragraph commencing with the words “In this subsection”, omitting all words from and including the words “J represents” to the end of subsection (1) and substituting the following expressions and words:—

“J represents 300 000 for the financial year commencing on 1 July 1986;

K represents 324 000 for the financial year commencing on 1 July 1986.”.

8. 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 1987 in relation to any right, obligation or matter that has arisen or is hereafter discovered to have arisen before 1 January 1987, 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.