

Queensland



ANNO TRICESIMO SEPTIMO

ELIZABETHAE SECUNDAE REGINAE

No. 99 of 1988

An Act to amend the Pay-roll Tax Act 1971-1986 in certain
particulars and for a related purpose

[ASSENTED TO 8TH DECEMBER, 1988]

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 1988*.

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 1989.

3. Principal Act and citation as amended. (1) In this Act the *Pay-roll Tax Act 1971-1986* 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 1971-1988*.

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”, omitting all words from and including the words “E represents” to and including the words and expression “and thereafter, 27000” and substituting the following words and expressions:—

“E represents—

- (i) in the period commencing 1 January 1989 and ending on 30 June 1989, 34000;
- (ii) in the period commencing 1 July 1989 and ending on 30 June 1990, 37500;
- (iii) in the period commencing 1 July 1990 and ending on 30 June 1991 and thereafter, 41667”;

(b) in subsection (4), omitting the expression “1987” and substituting the expression “1989”.

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

(a) in paragraph (a), omitting the expression “1986” and substituting the expression “1988”;

(b) in paragraph (b)—

(i) omitting the words and expression “1987 and thereafter” and substituting the expression “1989”;

(ii) omitting the expression “324000” where twice occurring in the formula and substituting the expression “450000” in each case;

(iii) omitting the expression “.” immediately following the formula and substituting the expression “,”;

(c) inserting after paragraph (b) the following paragraph:—

“(c) in relation to the financial year commencing on 1 July 1990 and thereafter, in accordance with the formula

$$P = \frac{TW}{TW + IW} \left[\frac{500000C}{365} - \frac{1}{3}(TW + IW - \frac{500000C}{365}) \right].”;$$

(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 words and expressions:—

“J represents 324000 for the financial year commencing on 1 July 1988;

K represents 408000 for the financial year commencing on 1 July 1988.”.

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

(a) omitting subsection (1) and substituting the following subsection:—

“(1) An employer (not being an employer who is registered as an employer under this Act) who pays or is liable to pay anywhere wages at a rate in excess of—

(a) \$7846 per week in any month of the period commencing on 1 January 1989 and ending on 30 June 1989;

(b) \$8654 per week in any month of the period commencing on 1 July 1989 and ending on 30 June 1990;

or

(c) \$9615 per week in any month of the period commencing on 1 July 1990 and ending on 30 June 1991 and thereafter,

the whole or any part of which is taxable wages or who, being a member of a group, during a month pays or is liable to pay any taxable wages shall apply within seven days after the close of that month to the Commissioner, in the prescribed form and manner, for registration as an employer and thereupon the Commissioner shall register him as an employer under this Act.”;

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

“(2A) Where the Commissioner cancels the registration of a person as an employer in any financial year and that person subsequently pays or is liable to pay (otherwise than as a member of a group) taxable wages during that year, that person may,

notwithstanding that he pays or is liable to pay wages at a rate not in excess of—

- (a) \$7846 per week in any month of the period commencing on 1 January 1989 and ending on 30 June 1989;
- (b) \$8654 per week in any month of the period commencing on 1 July 1989 and ending on 30 June 1990;
- (c) \$9615 per week in any month of the period commencing on 1 July 1990 and ending on 30 June 1991 and thereafter,

apply to the Commissioner, in the prescribed form and manner, for registration as an employer and thereupon the Commissioner shall register him as an employer under this Act.”.

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

(a) in paragraph (a), omitting the expression “1986” and substituting the expression “1988”;

(b) in paragraph (b)—

(i) omitting the words and expression “1987 and thereafter” and substituting the expression “1989”;

(ii) omitting the expression “324000” where twice occurring in the formula and substituting the expression “450000” in each case;

(iii) omitting the expression “.” immediately following the formula and substituting the expression “.”;

(c) inserting after paragraph (b) the following paragraph:—

“(c) in relation to the financial year commencing on 1 July 1990 and thereafter, in accordance with the formula

$$P = \frac{TW}{TW + IW} \left[\frac{500000C}{365} - \frac{1}{3} (TW + IW - \frac{500000C}{365}) \right].”;$$

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

“J represents 324000 for the financial year commencing on 1 July 1988;

K represents 408000 for the financial year commencing on 1 July 1988.”.

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 1989 in relation to any right, obligation

or matter that has arisen or is hereafter discovered to have arisen before 1 January 1989, 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.

9. Repeal of s. 52. Publication of Regulations. The Principal Act is amended by repealing section 52.