

Queensland



**REVENUE LAWS
AMENDMENT BILL 1996**

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1996**

TABLE OF PROVISIONS

| Section | | Page |
|--|---|------|
| PART 1—PRELIMINARY | | |
| 1 | Short title | 4 |
| 2 | Commencement | 4 |
| PART 2—AMENDMENT OF DEBITS TAX ACT 1990 | | |
| 3 | Act amended in pt 2 | 4 |
| 4 | Replacement of sch 1 | 4 |
| SCHEDULE 1 | | |
| AMOUNT OF TAX | | |
| PART 3—AMENDMENT OF PAY-ROLL TAX ACT 1971 | | |
| 5 | Act amended in pt 3 | 5 |
| 6 | Amendment of s 9 (Deduction from taxable wages) | 5 |
| 7 | Amendment of s 11A (Interpretation) | 6 |
| 8 | Amendment of s 12 (Registration) | 8 |
| 9 | Amendment of s 16J (Interpretation) | 8 |
| PART 4—AMENDMENT OF TOBACCO PRODUCTS (LICENSING) ACT 1988 | | |
| 10 | Act amended in pt 4 | 10 |
| 11 | Amendment of s 24 (Fees) | 10 |
| 12 | Insertion of new s 24A | 10 |
| | 24A Fees for November 1996 | 10 |
| 13 | Amendment s 53A (Approval of forms) | 11 |
| 14 | Insertion of new s 53B | 11 |
| | 53B Savings provision about forms | 12 |

1996

A BILL

FOR

***An Act to amend the Debits Tax Act 1990, the Pay-roll Tax Act 1971
and the Tobacco Products (Licensing) Act 1988***

The Parliament of Queensland enacts—

1

PART 1—PRELIMINARY

2

Short title

3

Clause **1.** This Act may be cited as the *Revenue Laws Amendment Act 1996*.

4

Commencement

5

Clause **2.(1)** Part 2 is taken to have commenced on 1 October 1996.

6

(2) Section 11(1) commences on 1 December 1996.

7

PART 2—AMENDMENT OF DEBITS TAX ACT 1990

8

Act amended in pt 2

9

Clause **3.** This part amends the *Debits Tax Act 1990*.

10

Replacement of sch 1

11

Clause **4.** Schedule 1—

12

omit, insert—

13

‘SCHEDULE 1

1

‘AMOUNT OF TAX

2

section 5

3

Column 1

Column 2

4

Range of taxable debits or eligible debits

Amount of tax

\$

| | |
|--|--------|
| \$1 or more but less than \$100 | 0.30 |
| \$100 or more but less than \$500 | 0.70 |
| \$500 or more but less than \$5 000 | 1.50 |
| \$5 000 or more but less than \$10 000 | 3.00 |
| \$10 000 or more | 4.00’. |

**PART 3—AMENDMENT OF PAY-ROLL TAX ACT
1971**

5

6

Act amended in pt 3

7

Clause **5.** This part amends the *Pay-roll Tax Act 1971*.

8

Amendment of s 9 (Deduction from taxable wages)

9

Clause **6.(1)** Section 9(1), definition **“prescribed amount”**—
omit, insert—

10

11

‘ **“prescribed amount”** means the greater of zero and the amount
calculated using the formula—

12

13

Revenue Laws Amendment

$$P = \frac{FME}{G} - \frac{1}{3} \left[TW - \frac{FME}{G} \right]$$

where—

“E” (maximum deduction per month) means—

- (a) in the period starting on 1 July 1996 and ending on 31 December 1996—62 500; and
- (b) in a period starting on or after 1 January 1997—66 667.

“F” means the number of days in the return period for which an employer pays, or is liable to pay, taxable wages.

“G” means the total number of days in the return period.

“M” means the number of months in the return period to which the return relates.

“P” means the prescribed amount in dollars.

“TW” means the amount of taxable wages paid or payable in the return period.’.

(2) Section 9—

insert—

‘(4) If a return is for a return period that is partly before and partly after 1 January 1997, the prescribed amount must be calculated as if 1 return had been lodged for the part of the return period before 1 January 1997 and a separate return had been lodged for the part of the return period starting on 1 January 1997.’.

Amendment of s 11A (Interpretation)

Clause 7.(1) Section 11A(2)—

omit, insert—

‘(2) In sections 11B(1) and 11C(1), a reference to the prescribed amount in relation to an employer is a reference to the greater of zero and the amount calculated—

- (a) for the financial year starting on 1 July 1996—using the

Revenue Laws Amendment

formula—

$$P = \frac{TW}{TW + IW} \left[\frac{JA + KB}{365} - \frac{1}{3} \left(TW + IW - \frac{JA + KB}{365} \right) \right]; \text{ and}$$

(b) for the financial years starting on 1 July 1997 and afterwards—using the formula—

$$P = \frac{TW}{TW + IW} \left[\frac{800\,000C}{365} - \frac{1}{3} \left(TW + IW - \frac{800\,000C}{365} \right) \right].$$

‘(2A) In the formulas in subsection (2)—

“A” means—

- (a) if paragraph (b) does not apply—the number of days in the part of the financial year starting on 1 July and ending on 31 December for which an employer pays, or is liable to pay, wages (disregarding foreign wages); or
- (b) if an employer pays, or is liable to pay, wages (disregarding foreign wages) for the whole of the part—182.5.

“B” means—

- (a) if paragraph (b) does not apply—the number of days in the part of the financial year starting on 1 January and ending on 30 June for which an employer pays, or is liable to pay, wages (disregarding foreign wages); or
- (b) if an employer pays, or is liable to pay, wages (disregarding foreign wages) for the whole of the part—182.5.

“C” means the sum of A+B.

“TW” means the amount of interstate wages paid or payable in the financial year.

“J” means 750 000.

“K” means 800 000.

“P” means the prescribed amount in dollars.

Revenue Laws Amendment

“**TW**” means the amount of taxable wages paid or payable in the financial year.’.

(2) Section 11A(3), ‘Where’—

omit, insert—

‘Despite subsection (2), if’.

Amendment of s 12 (Registration)

Clause 8. Section 12(1)(a)(i) and (ii)—

omit, insert—

(i) if the month is a month after June 1996 and before January 1997—\$14 423 per week; or

(ii) if the month is January 1997, or a later month—\$15 385 per week; or’.

Amendment of s 16J (Interpretation)

Clause 9. Section 16J(1)—

omit, insert—

‘(1) Subject to this Act, in sections 16K(2)(b) and 16L(3)(b), a reference to the prescribed amount is, for a designated group employer, a reference to the greater of zero and the amount calculated—

(a) for the financial year starting on 1 July 1996—using the formula—

$$P = \frac{TW}{TW + IW} \left[\frac{JA + KB}{365} - \frac{1}{3} \left(TW + IW - \frac{JA + KB}{365} \right) \right]; \text{ and}$$

(b) for the financial years starting on 1 July 1997 and afterwards—using the formula—

$$P = \frac{TW}{TW + IW} \left[\frac{800\,000C}{365} - \frac{1}{3} \left(TW + IW - \frac{800\,000C}{365} \right) \right].$$

Revenue Laws Amendment

- (1A)** In the formulas in subsection (1)— 1
- “A”** means— 2
- (a) if paragraph (b) does not apply—the number of days in the 3
part of the financial year starting on 1 July and ending on 4
31 December (whether or not wholly or partly concurrent) 5
for which 1 or more members of the group pay, or are 6
liable to pay, taxable wages or interstate wages or taxable 7
wages and interstate wages; or 8
- (b) if 1 or more members of the group pay, or are liable to pay, 9
taxable wages or interstate wages or taxable wages and 10
interstate wages for the whole of the part—182.5. 11
- “B”** means— 12
- (a) if paragraph (b) does not apply—the number of days in the 13
part of the financial year starting on 1 January and ending 14
on 30 June (whether or not wholly or partly concurrent) for 15
which 1 or more members of the group pay, or are liable to 16
pay, taxable wages or interstate wages or taxable wages and 17
interstate wages; or 18
- (b) if 1 or more members of the group pay, or are liable to pay, 19
taxable wages or interstate wages or taxable wages and 20
interstate wages for the whole of the part—182.5. 21
- “C”** means the sum of A+B. 22
- “IW”** means the amount of interstate wages paid or payable by 23
members of the group in the financial year. 24
- “J”** means 750 000. 25
- “K”** means 800 000. 26
- “P”** means the prescribed amount in dollars. 27
- “TW”** means the amount of taxable wages paid or payable by 28
members of the group in the financial year.’. 29

**PART 4—AMENDMENT OF TOBACCO PRODUCTS
(LICENSING) ACT 1988**

| | | |
|--------|--|----|
| | Act amended in pt 4 | 3 |
| Clause | 10. This part amends the <i>Tobacco Products (Licensing) Act 1988</i> . | 4 |
| | Amendment of s 24 (Fees) | 5 |
| Clause | 11.(1) Section 24(1), ‘75%’— | 6 |
| | <i>omit, insert—</i> | 7 |
| | ‘100%’. | 8 |
| | (2) Section 24(2), ‘1992’— | 9 |
| | <i>omit, insert—</i> | 10 |
| | ‘1996’. | 11 |
| | Insertion of new s 24A | 12 |
| Clause | 12. After section 24— | 13 |
| | <i>insert—</i> | 14 |
| | ‘Fees for November 1996 | 15 |
| | ‘24A.(1) Despite section 24, the fee to be paid for the issue of a licence, or for the renewal of a licence, for the licence period November 1996 is as follows— | 16 |
| | | 17 |
| | | 18 |
| | (a) for a tobacco wholesaler’s licence—the sum of the amount equal to 75% of the value of tobacco sold by the applicant during the first period and the amount equal to 100% of the value of tobacco sold by the applicant during the second period; | 19 |
| | | 20 |
| | | 21 |
| | | 22 |
| | (b) for a group tobacco wholesaler’s licence—the sum of the amount equal to 75% of the value of tobacco sold by all members of the group during the first period and the amount equal to 100% of the value of tobacco sold by all members of the group during the second period; | 23 |
| | | 24 |
| | | 25 |
| | | 26 |
| | | 27 |

Revenue Laws Amendment

(c) for a retail tobacconist’s licence—the sum of the amount equal to 75% of the value of tobacco purchased by the applicant in the course of tobacco retailing during the first period and the amount equal to 100% of the value of tobacco purchased by the applicant in the course of tobacco retailing during the second period;

(d) for a group retail tobacconist’s licence—the sum of the amount equal to 75% of the value of tobacco purchased by the applicant in the course of tobacco retailing during the first period and the amount equal to 100% of the value of tobacco purchased by the applicant in the course of tobacco retailing during the second period.

‘(2) This section applies whether the licence is issued before or after the commencement.

‘(3) In this section—

“**first period**” means the period from and including the first day to and including the tenth day of September 1996.

“**second period**” means the period from and including the eleventh day to and including the last day of September 1996.

“**tobacco purchased**” does not include tobacco purchased from the holder of a tobacco wholesaler’s licence, a group tobacco wholesaler’s licence, a retail tobacconist’s licence or a group retail tobacconist’s licence for the purposes of resale.

“**tobacco sold**” does not include tobacco sold to the holder of a tobacco wholesaler’s licence or a group tobacco wholesaler’s licence.’.

Amendment s 53A (Approval of forms)

Clause 13. Section 53A, ‘chief executive’—
omit, insert—
‘commissioner’.

Insertion of new s 53B

Clause 14. After section 53A—

Revenue Laws Amendment

insert—

‘Savings provision about forms

‘53B.(1) A form approved by the commissioner for use under this Act before the commencement of section 53A is taken to be, and since the approval to have been, a form properly approved for use under this Act.

‘(2) This section is a section to which the *Acts Interpretation Act 1954*, section 20A applies.

‘(3) This section expires on the day it commences.’.