

**TASMANIA**

**REVENUE MEASURES LEGISLATION (MISCELLANEOUS
AMENDMENTS) ACT 1991**

No. 35 of 1991

TABLE OF PROVISIONS**PART 1****PRELIMINARY**

1. Short title
2. Commencement

PART 2**AMENDMENTS OF THE PAY-ROLL TAX ACT 1971**

3. Section 7 amended (Imposition of pay-roll tax)
4. Section 9 amended (Deduction for small businesses)
5. Section 10 amended (Exemption from pay-roll tax)
6. Section 11A amended (Annual adjustments)

PART 3**AMENDMENTS OF THE REVENUE MEASURES LEGISLATION (MISCELLANEOUS
AMENDMENTS) ACT 1990**

7. Section 15 repealed

PART 4**AMENDMENTS OF THE PAY-ROLL TAX AMENDMENT ACT 1990**

8. Section 16 repealed





**REVENUE MEASURES LEGISLATION
(MISCELLANEOUS AMENDMENTS) ACT 1991**

No. 35 of 1991

AN ACT to amend the *Pay-roll Tax Act 1971*, the *Revenue Measures Legislation (Miscellaneous Amendments) Act 1990* and the *Pay-roll Tax Amendment Act 1990*

[Royal Assent 12 November 1991]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

PART 1

PRELIMINARY

Short title

1—This Act may be cited as the *Revenue Measures Legislation (Miscellaneous Amendments) Act 1991*.

Commencement

2—(1) Parts 1, 3 and 4 commence on the day on which this Act receives the Royal Assent.

(2) Part 2 commences on 1 December 1991, but if this Act does not receive the Royal Assent on or before 1 December 1991, it is taken to have commenced on that date.

PART 2**AMENDMENTS OF THE PAY-ROLL TAX ACT 1971*****Section 7 amended (Imposition of pay-roll tax)**

3—Section 7 of the *Pay-roll Tax Act 1971* is amended as follows:—

- (a) by omitting subsection (2);
- (b) by omitting from subsection (2A) “after November 1990” and substituting “during the period 1 December 1990 to 30 November 1991 inclusive”;
- (c) by inserting the following subsection after subsection (2A):—

(2B) Where the Australian wages paid or payable by an employer for a month after November 1991 are more than \$43 333 for that month, the rate of pay-roll tax payable for that month in respect of the taxable wages included in those Australian wages is 7%.

Section 9 amended (Deduction for small businesses)

4—Section 9 of the *Pay-roll Tax Act 1971* is amended by omitting from subsection (4) “\$41 666·67” and substituting “\$43 333”.

* No. 43 of 1971. For this Act, as amended to 1 October 1977, see the continuing Reprint of Statutes. Subsequently amended by No. 78 of 1977, No. 91 of 1980, No. 64 of 1981, Nos. 9, 45 and 99 of 1982, No. 57 of 1983, Nos. 29 and 79 of 1984, No. 96 of 1985, No. 50 of 1988, No. 31 of 1989 and Nos. 5, 21 and 40 of 1990.

Section 10 amended (Exemption from pay-roll tax)

5—Section 10 (j) of the *Pay-roll Tax Act 1971* is amended as follows:—

- (a) by omitting “Revenue” (first occurring) and substituting “Fund”;
- (b) by omitting from subparagraph (ii) “Revenue”.

Section 11A amended (Annual adjustments)

6—Section 11A of the *Pay-roll Tax Act 1971* is amended as follows:—

- (a) by omitting subsections (2) and (3) and substituting the following subsections:—

(2) The annual amount of pay-roll tax payable under subsection (1) in respect of the financial year commencing on 1 July 1991 is the smallest of the following amounts:—

- (a) the amount obtained by adding together—

- (i) in respect of the period 1 July 1991 to 30 November 1991 inclusive—

- (A) where adjusted Australian wages are \$208 333 or less, nil; or

- (B) where adjusted Australian wages are more than \$208 333, an amount ascertained by applying the rate of 7% to the difference between the total of the taxable wages paid or payable by the employer during that period and the prescribed amount; and

- (ii) in respect of the period 1 December 1991 to 30 June 1992 inclusive—

- (A) where adjusted Australian wages are \$303 333 or less, nil; or

- (B) where adjusted Australian wages are more than \$303 333, an amount ascertained by applying the rate of 7% to the difference between the total of the taxable wages paid or payable by the employer during that period and the prescribed amount;
- (b) in respect of the period 1 July 1991 to 30 June 1992 inclusive, where adjusted Australian wages are \$511 666 or less, nil;
- (c) in respect of the period 1 July 1991 to 30 June 1992 inclusive, where adjusted Australian wages are more than \$511 666, an amount ascertained by applying the rate of 7% to the difference between the total of the taxable wages paid or payable by the employer during that period and the prescribed amount.
- (3) The annual amount of pay-roll tax payable under subsection (1) in respect of a financial year commencing on or after 1 July 1992 is—
- (a) where adjusted Australian wages for that year are \$520 000 or less, nil; or
- (b) where adjusted Australian wages for that year are more than \$520 000, an amount ascertained by applying the rate of 7% to the difference between the total of the taxable wages paid or payable by the employer during that financial year and the prescribed amount.
- (b) by omitting from the definition of “adjusted Australian wages” in subsection (5)—
- (i) “1 July 1990 to 30 November 1990 inclusive—” in paragraph (a) and substituting “1 July 1991 to 30 November 1991 inclusive,”; and
- (ii) “1 December 1990 to 30 June 1991 inclusive—” in paragraph (b) and substituting “1 December 1991 to 30 June 1992 inclusive,”; and
- (iii) “1 July 1991—” in paragraph (c) and substituting “1 July 1992,”;

(iv) “ $\frac{365}{D}$ —” in paragraph (c) and substituting “ $\frac{365}{D}$; or”;

(c) by inserting after paragraph (c) of the definition of “adjusted Australian wages” in subsection (5) the following paragraph:—

(d) for the purposes of section 11A (2) (b) and (c), the Australian wages paid in respect of the period 1 July 1991 to 30 June 1992 inclusive, multiplied by $\frac{365}{D}$ —

(d) by omitting the definition of “prescribed amount” from subsection (5) and substituting the following definition:—

“prescribed amount” means—

(a) for the period 1 July 1991 to 30 November 1991 inclusive, an amount calculated in accordance with the following formula:—

$$\frac{T}{A} \left\{ 208\,333 \times \frac{D}{153} - \frac{2}{3} (A - 208\,333 \times \frac{D}{153}) \right\}; \text{ or}$$

(b) for the period 1 December 1991 to 30 June 1992 inclusive, an amount calculated in accordance with the following formula:—

$$\frac{T}{A} \left\{ 303\,333 \times \frac{D}{212} - \frac{2}{3} (A - 303\,333 \times \frac{D}{212}) \right\}; \text{ or}$$

(c) for a financial year commencing on or after 1 July 1992, an amount calculated in accordance with the following formula:—

$$\frac{T}{A} \left\{ 520\,000 \times \frac{D}{365} - \frac{2}{3} (A - 520\,000 \times \frac{D}{365}) \right\}; \text{ or}$$

(d) for the purposes of section 11A (2) (b) and (c), for the period 1 July 1991 to 30 June 1992 inclusive, an amount calculated in accordance with the following formula:—

$$\frac{T}{A} \left\{ 511\,666 \times \frac{D}{365} - \frac{2}{3} \left(A - 511\,666 \times \frac{D}{365} \right) \right\};$$

(e) by omitting the definitions of “reduction amount A” and “reduction amount B” from subsection (5).

PART 3

AMENDMENTS OF THE REVENUE MEASURES LEGISLATION (MISCELLANEOUS AMENDMENTS) ACT 1990

Section 15 repealed

7—Section 15 of the *Revenue Measures Legislation (Miscellaneous Amendments) Act 1990* is repealed.

PART 4

AMENDMENTS OF THE PAY-ROLL TAX AMENDMENT ACT 1990

Section 16 repealed

8—Section 16 of the *Pay-roll Tax Amendment Act 1990* is repealed.