

LEGISLATIVE ASSEMBLY

Read 1° 21 October 1986

(Brought in by Mr Jolly and Mr Fordham)

(No. 2)

A BILL

to amend the *Pay-roll Tax Act* 1971 and for other purposes.

Pay-roll Tax (Amendment) Act 1986

The Parliament of Victoria enacts as follows:

Purpose.

1. The purpose of this Act is to increase certain exemption levels under the *Pay-roll Tax Act* 1971.

5 Commencement.

2. Subject to sections 7 and 8, this Act comes into operation on 1 January 1987.

Principal Act.

3. In this Act, the *Pay-roll Tax Act* 1971 is called the Principal Act.

No. 8154.
Reprinted to
No. 10009 and
amended by
Nos. 10123,
10155, 10191,
10212, 10255
and 23/1986.

10 Liability to taxation.

4. The Principal Act is amended as follows:

(a) In section 7 (4) after "1985" insert "but before the month of January 1987";

- (b) After section 7 (4) insert—
- “(5) Where, during a month after the month of December 1986, the total of the wages (disregarding foreign wages) paid or payable by an employer or by a group, as the case may be, is \$108 333 or more, the rate at which pay-roll tax shall be charged, levied and collected in respect of those wages is 6 per centum.”;
- (c) In section 9A (3A) (ga)—
- (i) for “1985” (where twice occurring) substitute “1986”; and
- (ii) for “1986” (where twice occurring) substitute “1987”;
- (d) In section 9B (1), in the definition of “Prescribed amount”—
- (i) for “1986” (where twice occurring) substitute “1987”; and
- (ii) for “\$17 916” (where three times occurring) substitute “\$19 166”; and
- (iii) for “\$19 166” (where three times occurring) substitute “\$20 833”; and
- (iv) for “1985” substitute “1986”;
- (e) In section 11A—
- (i) in sub-section (2A) for “1985” substitute “1986”; and
- (ii) in sub-section (2B) for “1986” substitute “1987”; and
- (iii) in sub-section (2C) for “1985” substitute “1986”; and
- (iv) in sub-section (2D) for “1986” substitute “1987”;
- (f) In section 11B (1)—
- (i) for “1985” substitute “1986”; and
- (ii) for “1986” substitute “1987”; and
- (iii) for “\$1 150 000” substitute “\$1 250 000”; and
- (iv) for “\$1 200 000” substitute “\$1 300 000”;
- (g) In section 11C (1)—
- (i) for “1985” substitute “1986”; and
- (ii) for “1986” substitute “1987”; and
- (iii) for “\$1 200 000” substitute “\$1 300 000”;
- (h) In section 12—
- (i) in sub-section (1), for “\$4420” substitute “\$4810”; and
- (ii) in sub-section (2A) for “\$4420” substitute “\$4810”.

Amendment of Schedules One and Two.

5. The Principal Act is amended as follows:

- (a) In Part A of Schedule One—
- (i) for “1985” (where three times occurring) substitute “1986”; and

- (ii) for “107 500A” (where twice occurring) substitute “115 000A”; and
- (iii) for “115 000B” (where twice occurring) substitute “125 000B”; and
- 5 (iv) for “1986” (where twice occurring) substitute “1987”;
- (b) In Part B of Schedule One—
 - (i) for “1985” (where three times occurring) substitute “1986”; and
 - (ii) for “1986” (where twice occurring) substitute “1987”;
- 10 (c) In Part A of Schedule Two—
 - (i) for “1986” substitute “1987”; and
 - (ii) for “230 000c” (where twice occurring) substitute “250 000c”;
- (d) In Part B of Schedule Two for “1986” substitute “1987”.

15 Amendment of Schedules Seven, Eight and Nine.

6. The Principal Act is amended as follows:

- (a) In Part A of Schedule Seven—
 - (i) for “1985” (where three times occurring) substitute “1986”; and
 - 20 (ii) for “5311A” substitute “5811A”; and
 - (iii) for “5811B” substitute “6311B”; and
 - (iv) for “550 000A” substitute “600 000A”; and
 - (v) for “600 000B” substitute “650 000B”; and
 - (vi) for “1986” (where twice occurring) substitute “1987”;
- 25 (b) In Part B of Schedule Seven—
 - (i) for “1986” substitute “1987”; and
 - (ii) for “11 622c” substitute “12 622c”; and
 - (iii) for “1 200 000c” substitute “1 300 000c”;
- 30 (c) In Part A of Schedule Eight—
 - (i) for “1985” (where three times occurring) substitute “1986”; and
 - (ii) for “1986” (where twice occurring) substitute “1987”;
- (d) In Part B of Schedule Eight for “1986” substitute “1987”;
- (e) In Schedule Nine—
 - 35 (i) for “550 000A” substitute “600 000A”; and
 - (ii) for “600 000B” substitute “650 000B”; and
 - (iii) for “1985” (where twice occurring) substitute “1986”; and
 - (iv) for “1986” (where twice occurring) substitute “1987”.

Transitional provision.

7. Sections 9A, 9B, 11A, 11B and 11C of, and the Schedules to, the Principal Act, as in force immediately before 1 January 1987, continue to have the same effect in relation to the financial years to which they referred immediately before that date (other than a financial year commencing on or after 1 July 1986) as if this Act had not been enacted. 5

Correction of certain Acts.

No 10123

8. (1) In sections 11 (1) and 12 (1) (b) of the *Pay-roll Tax (Amendment) Act* 1984 omit "\$" (wherever occurring). 10

(2) Sub-section (1) shall be deemed to have come into operation on 7 November 1984.

No 10212

(3) In section 5 of the *Pay-roll Tax (Amendment) Act* 1985 omit "\$" (wherever occurring).

(4) Sub-section (3) is deemed to have come into operation on 26 November 1985. 15