

PAY-ROLL TAX (AMENDMENT) ACT 1990 No. 65

NEW SOUTH WALES



TABLE OF PROVISIONS

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SCHEDULE 1—AMENDMENTS



PAY-ROLL TAX (AMENDMENT) ACT 1990 No. 65

NEW SOUTH WALES



Act No. 65, 1990

An Act to amend the Pay-roll Tax Act 1971 to make further provision with respect to the assessment and collection of pay-roll tax. [Assented to 30 October 1990]

See also Stamp Duties (Further Amendment) Act 1990.

Pay-roll Tax (Amendment) 1990

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Pay-roll Tax (Amendment) Act 1990.

Commencement

2. This Act is taken to have commenced on 1 October 1990.

Amendment of Pay-roll Tax Act 1971 No. 22

3. The Pay-roll Tax Act 1971 is amended as set out in Schedule 1.

Saving

4. Without limiting the application of the Interpretation Act 1987, an amendment effected by section 3 and Schedule 1 does not, except where otherwise expressly provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages paid or payable before 1 October 1990.

SCHEDULE 1—AMENDMENTS

(Sec. 3)

- (1) Section 7 (**Imposition of pay-roll tax on taxable wages**):
 - (a) From section 7 (c), omit “and” where lastly occurring.
 - (b) In section 7 (d), after “the month of June 1989”, insert “and before the month of July 1990”.
 - (c) After section 7 (d), insert the following paragraphs:
 - (e) ascertained in accordance with Schedule 3 in respect of such of those wages as are paid or payable after the month of June 1990 and before the month of July 1991 and are not liable to pay-roll tax at the rate prescribed in paragraph (a), (b), (c) or (d); and
 - (f) ascertained in accordance with Schedule 4 in respect of such of those wages as are paid or payable after the month of June 1991 and are not liable to pay-roll tax at the rate prescribed in paragraph (a), (b), (c), (d) or (e).

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

(2) Section 11B (**Annual adjustments**):

Omit section 11B (1), insert instead:

(1) In this section:

“**annual amount of pay-roll tax**”, in relation to an employer, means:

- (a) the amount ascertained in accordance with Schedule 2 in respect of the employer for the financial year commencing on 1 July 1989; and
- (b) the amount ascertained in accordance with Schedule 3 in respect of the employer for the financial year commencing on 1 July 1990; and
- (c) the amount ascertained in accordance with Schedule 4 in respect of the employer for the financial year commencing on 1 July 1991 or any subsequent financial year.

(3) Section 11C (**Adjustment of pay-roll tax when employer ceases to be an employer etc. during a financial year**):

From section 11C (1), omit the definition of “total amount of pay-roll tax”, insert instead:

“**total amount of pay-roll tax**”, in relation to an employer, means:

- (a) the amount ascertained in accordance with Schedule 2 in respect of the employer for a prescribed period which falls within the financial year commencing on 1 July 1989; and
- (b) the amount ascertained in accordance with Schedule 3 in respect of the employer for a prescribed period which falls within the financial year commencing on 1 July 1990; and
- (c) the amount ascertained in accordance with Schedule 4 in respect of the employer for a prescribed period which falls within the financial year commencing on 1 July 1991 or any subsequent financial year;

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

(4) Section 16K (**Annual adjustments**):

Omit section 16K (2), insert instead:

(2) A reference in this section to the annual amount of pay-roll tax paid or payable by a member of a group is a reference to:

- (a) the amount ascertained in accordance with Schedule 2 in respect of that member for the financial year commencing on 1 July 1989; or
- (b) the amount ascertained in accordance with Schedule 3 in respect of that member for the financial year commencing on 1 July 1990; or
- (c) the amount ascertained in accordance with Schedule 4 in respect of that member for the financial year commencing on 1 July 1991 or any subsequent financial year.

(5) Section 16L (**Adjustment of pay-roll tax when members of a group cease to pay taxable wages or interstate wages during a financial year**):

Omit section 16L (3), insert instead:

(3) A reference in this section to the total amount of pay-roll tax paid or payable for a prescribed period by a member of a group is a reference to:

- (a) the amount ascertained in accordance with Schedule 2 in respect of that member for a prescribed period which falls within the financial year commencing on 1 July 1989; or
- (b) the amount ascertained in accordance with Schedule 3 in respect of that member for a prescribed period which falls within the financial year commencing on 1 July 1990; or
- (c) the amount ascertained in accordance with Schedule 4 in respect of that member for a prescribed period which falls within the financial year commencing on 1 July 1991 or any subsequent financial year.

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

(6) Schedule 2:

- (a) Omit the heading, insert instead:

**SCHEDULE 2—CALCULATION OF PAY-ROLL
TAX LIABILITY FOR THE FINANCIAL YEAR
COMMENCING ON 1 JULY 1989**

- (b) From the definition of “financial year” in clause 1, omit “or any subsequent financial year commencing on 1 July”.
- (c) From the definition of “financial year” in clause 6, omit “or any subsequent financial year commencing on 1 July”.

(7) Schedules 3 and 4:

After Schedule 2, insert:

**SCHEDULE 3—CALCULATION OF PAY-ROLL
TAX LIABILITY FOR THE FINANCIAL YEAR
COMMENCING ON 1 JULY 1990**

(Secs. 7, 11B, 11C, 16K, 16L)

**PART 1—EMPLOYERS WHO ARE NOT
MEMBERS OF A GROUP**

Definitions

1. In this Part:

“**financial year**” means the financial year commencing on 1 July 1990;

“**TW**”, in relation to the calculation of pay-roll tax for an employer who is not a member of a group, represents the total taxable wages paid or payable by the employer during the financial year;

“**IW**”, in relation to the calculation of pay-roll tax for an employer who is not a member of a group, represents the total interstate wages paid or payable by the employer during the financial year.

Pay-roll of employer under \$483,000

2. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during the financial year is less than \$483,000, the amount of pay-roll tax payable by the employer for the financial year is nil.

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

Pay-roll of employer between \$483,000 and \$1,512,000

3. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during the financial year is \$483,000 or more but less than \$1,512,000, the amount of pay-roll tax payable by the employer for the financial year is the amount calculated in accordance with the formula:

$$\frac{TW}{TW + IW} \times \frac{7}{100} \left\{ TW + IW - 483,000 \right\}$$

Pay-roll of employer between \$1,512,000 and \$2,268,000

4. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during the financial year is \$1,512,000 or more but less than \$2,268,000, the amount of pay-roll tax payable by the employer for the financial year is the amount calculated in accordance with the formula:

$$\frac{TW}{TW + IW} \left[72,030 + \frac{7.25}{100} \left\{ TW + IW - 1,512,000 \right\} \right]$$

Pay-roll of employer \$2,268,000 or more

5. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during the financial year is \$2,268,000 or more, the amount of pay-roll tax payable by the employer for the financial year is the amount calculated in accordance with the formula:

$$\frac{TW}{TW + IW} \left[126,840 + \frac{6.75}{100} \left\{ TW + IW - 2,268,000 \right\} \right]$$

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

**PART 2—EMPLOYERS WHO ARE MEMBERS OF
A GROUP**

Definitions

6. In this Part:

“**financial year**” means the financial year commencing on 1 July 1990;

“**TW**”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total taxable wages paid or payable by the employer during the financial year;

“**GTW**”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total taxable wages paid or payable by the group during the financial year;

“**GIW**”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total interstate wages paid or payable by the group during the financial year.

Pay-roll of group under \$483,000

7. If the total of the taxable wages and interstate wages paid or payable by a group during the financial year is less than \$483,000, the amount of pay-roll tax payable by each member of the group for the financial year is nil.

Pay-roll of group between \$483,000 and \$1,512,000

8. If the total of the taxable wages and interstate wages paid or payable by a group during the financial year is \$483,000 or more but less than \$1,512,000, the amount of pay-roll tax payable by each member of the group for the financial year is the amount calculated in accordance with the formula:

$$\frac{\text{TW}}{\text{GTW} + \text{GIW}} \times \frac{7}{100} \left\{ \text{GTW} + \text{GIW} - 483,000 \right\}$$

Pay-roll of group between \$1,512,000 and \$2,268,000

9. If the total of the taxable wages and interstate wages paid or payable by a group during the financial year is

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

\$1,512,000 or more but less than \$2,268,000, the amount of pay-roll tax payable by each member of the group for the financial year is the amount calculated in accordance with the formula:

$$\frac{\text{TW}}{\text{GTW} + \text{GIW}} \left[72,030 + \frac{7.25}{100} \left\{ \text{GTW} + \text{GIW} - 1,512,000 \right\} \right]$$

Pay-roll of group \$2,268,000 or more

10. If the total of the taxable wages and interstate wages paid or payable by a group during the financial year is \$2,268,000 or more, the amount of pay-roll tax payable by each member of the group for the financial year is the amount calculated in accordance with the formula:

$$\frac{\text{TW}}{\text{GTW} + \text{GIW}} \left[126,840 + \frac{6.75}{100} \left\{ \text{GTW} + \text{GIW} - 2,268,000 \right\} \right]$$

**SCHEDULE 4—CALCULATION OF PAY-ROLL
TAX LIABILITY FROM 1 JULY 1991**

(Secs. 7, 11B, 11C, 16K, 16L)

**PART 1—EMPLOYERS WHO ARE NOT
MEMBERS OF A GROUP**

Definitions

1. In this Part:

“**financial year**” means the financial year commencing on 1 July 1991 or any subsequent financial year commencing on 1 July;

“**TW**”, in relation to the calculation of pay-roll tax for an employer who is not a member of a group, represents the total taxable wages paid or payable by the employer during the financial year to which the calculation relates;

“**IW**”, in relation to the calculation of pay-roll tax for an employer who is not a member of a group, represents the total interstate wages paid or payable by the employer during the financial year to which the calculation relates.

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

Pay-roll of employer under \$500,000

2. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during a financial year is less than \$500,000, the amount of pay-roll tax payable by the employer for that financial year is nil.

Pay-roll of employer \$500,000 or more

3. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during a financial year is \$500,000 or more, the amount of pay-roll tax payable by the employer for that financial year is the amount calculated in accordance with the formula:

$$\frac{TW}{TW + IW} \times \frac{7}{100} \left\{ TW + IW - 500,000 \right\}$$

**PART 2—EMPLOYERS WHO ARE MEMBERS OF
A GROUP**

Definitions

4. In this Part:

“financial year” means the financial year commencing on 1 July 1991 or any subsequent financial year commencing on 1 July;

“TW”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total taxable wages paid or payable by the employer during the financial year to which the calculation relates;

“GTW”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total taxable wages paid or payable by the group during the financial year to which the calculation relates;

“GIW”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total interstate wages paid or payable by the group during the financial year to which the calculation relates.

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued***Pay-roll of group under \$500,000**

5. If the total of the taxable wages and interstate wages paid or payable by a group during a financial year is less than \$500,000, the amount of pay-roll tax payable by each member of the group for that financial year is nil.

Pay-roll of group \$500,000 or more

6. If the total of the taxable wages and interstate wages paid or payable by a group during a financial year is \$500,000 or more, the amount of pay-roll tax payable by each member of the group for that financial year is the amount calculated in accordance with the formula:

$$\frac{\text{TW}}{\text{GTW} + \text{GIW}} \times \frac{7}{100} \left\{ \text{GTW} + \text{GIW} - 500,000 \right\}$$

[Minister's second reading speech made in—
Legislative Assembly on 11 October 1990
Legislative Council on 24 October 1990]

FIRST PRINT

PAY-ROLL TAX (AMENDMENT) BILL 1990

NEW SOUTH WALES



EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

The Stamp Duties (Further Amendment) Bill 1990 is cognate with this Bill. As from the financial year commencing on 1 July 1989, pay-roll tax has been payable under the Pay-roll Tax Act 1971 as follows:

Total of taxable wages and interstate wages paid or payable by an employer during a financial year	Marginal rate of tax
Less than \$432,000	Nil
\$432,000 or more but less than \$1,512,000	7%
\$1,512,000 or more but less than \$2,268,000	8%
\$2,268,000 or more	6%

The object of this Bill is to amend the Pay-roll Tax Act 1971:

- * to increase the tax-free threshold below which payrolls are not taxable from \$432,000 to \$500,000
- * to replace the existing marginal rates of tax with a single marginal rate of 7%

The amendments are to have effect as from 1 October 1990. The financial year commencing on 1 July 1990 will therefore comprise a transitional year, being based on 3 months at the existing rates and 9 months at the new rates. The amendments provide that, for that financial year, the threshold and tax rates are to be averaged in order to avoid the need for two "annual" reconciliations. The marginal tax rates for 1990/91 under the averaging arrangements are:

- * less than \$483,000—exempt
- * \$483,000 or more but less than \$1,512,000—7%
- * \$1,512,000 or more but less than \$2,268,000—7.25%
- * \$2,268,000 or more—6.75%

Pay-roll Tax (Amendment) 1990

- Clause 1 specifies the short title of the proposed Act.
Clause 2 provides for the commencement of the proposed Act on 1 October 1990.
Clause 3 gives effect to the Schedule of amendments to the Pay-roll Tax Act 1971.
Clause 4 is a general savings provision.

SCHEDULE 1—AMENDMENTS

Schedule 1 (1) (c) and (7) amend the Pay-roll Tax Act 1971 to provide for the proposed taxing arrangements. The arrangements for the calculation of pay-roll tax liability for the financial year commencing on 1 July 1990 are set out in the new Schedule 3. The arrangements for the calculation of pay-roll tax liability for the financial year commencing on 1 July 1991 and subsequent financial years are set out in the new Schedule 4.

All other amendments made by Schedule 1 are consequential.

FIRST PRINT

PAY-ROLL TAX (AMENDMENT) BILL 1990

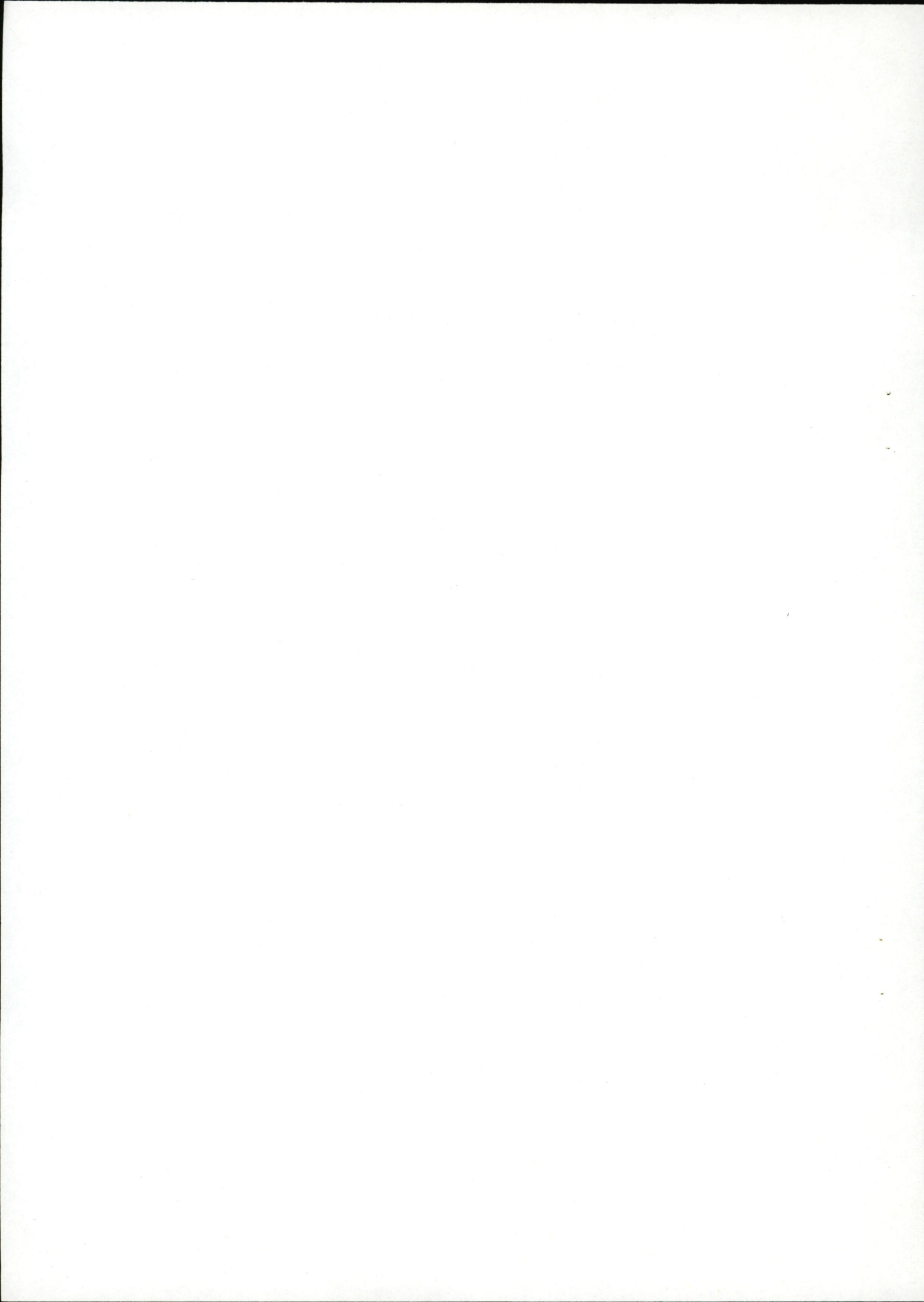
NEW SOUTH WALES



TABLE OF PROVISIONS

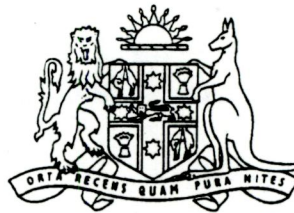
1. Short title
2. Commencement
3. Amendment of Pay-roll Tax Act 1971 No. 22
4. Saving

SCHEDULE 1—AMENDMENTS



PAY-ROLL TAX (AMENDMENT) BILL 1990

NEW SOUTH WALES



No. , 1990

A BILL FOR

An Act to amend the Pay-roll Tax Act 1971 to make further provision with respect to the assessment and collection of pay-roll tax.

See also Stamp Duties (Further Amendment) Bill 1990.

Pay-roll Tax (Amendment) 1990

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Pay-roll Tax (Amendment) Act 1990.

Commencement

2. This Act is taken to have commenced on 1 October 1990.

Amendment of Pay-roll Tax Act 1971 No. 22

3. The Pay-roll Tax Act 1971 is amended as set out in Schedule 1.

Saving

4. Without limiting the application of the Interpretation Act 1987, an amendment effected by section 3 and Schedule 1 does not, except where otherwise expressly provided, affect any duty, obligation, liability, benefit or right imposed, created, incurred or existing in respect of wages paid or payable before 1 October 1990.

SCHEDULE 1—AMENDMENTS

(Sec. 3)

- (1) Section 7 (**Imposition of pay-roll tax on taxable wages**):
 - (a) From section 7 (c), omit "and" where lastly occurring.
 - (b) In section 7 (d), after "the month of June 1989", insert "and before the month of July 1990".
 - (c) After section 7 (d), insert the following paragraphs:
 - (e) ascertained in accordance with Schedule 3 in respect of such of those wages as are paid or payable after the month of June 1990 and before the month of July 1991 and are not liable to pay-roll tax at the rate prescribed in paragraph (a), (b), (c) or (d); and
 - (f) ascertained in accordance with Schedule 4 in respect of such of those wages as are paid or payable after the month of June 1991 and are not liable to pay-roll tax at the rate prescribed in paragraph (a), (b), (c), (d) or (e).

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

(2) Section 11B (**Annual adjustments**):

Omit section 11B (1), insert instead:

(1) In this section:

“**annual amount of pay-roll tax**”, in relation to an employer, means:

- (a) the amount ascertained in accordance with Schedule 2 in respect of the employer for the financial year commencing on 1 July 1989; and
- (b) the amount ascertained in accordance with Schedule 3 in respect of the employer for the financial year commencing on 1 July 1990; and
- (c) the amount ascertained in accordance with Schedule 4 in respect of the employer for the financial year commencing on 1 July 1991 or any subsequent financial year.

(3) Section 11C (**Adjustment of pay-roll tax when employer ceases to be an employer etc. during a financial year**):

From section 11C (1), omit the definition of “total amount of pay-roll tax”, insert instead:

“**total amount of pay-roll tax**”, in relation to an employer, means:

- (a) the amount ascertained in accordance with Schedule 2 in respect of the employer for a prescribed period which falls within the financial year commencing on 1 July 1989; and
- (b) the amount ascertained in accordance with Schedule 3 in respect of the employer for a prescribed period which falls within the financial year commencing on 1 July 1990; and
- (c) the amount ascertained in accordance with Schedule 4 in respect of the employer for a prescribed period which falls within the financial year commencing on 1 July 1991 or any subsequent financial year;

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

(4) Section 16K (**Annual adjustments**):

Omit section 16K (2), insert instead:

(2) A reference in this section to the annual amount of pay-roll tax paid or payable by a member of a group is a reference to:

- (a) the amount ascertained in accordance with Schedule 2 in respect of that member for the financial year commencing on 1 July 1989; or
- (b) the amount ascertained in accordance with Schedule 3 in respect of that member for the financial year commencing on 1 July 1990; or
- (c) the amount ascertained in accordance with Schedule 4 in respect of that member for the financial year commencing on 1 July 1991 or any subsequent financial year.

(5) Section 16L (**Adjustment of pay-roll tax when members of a group cease to pay taxable wages or interstate wages during a financial year**):

Omit section 16L (3), insert instead:

(3) A reference in this section to the total amount of pay-roll tax paid or payable for a prescribed period by a member of a group is a reference to:

- (a) the amount ascertained in accordance with Schedule 2 in respect of that member for a prescribed period which falls within the financial year commencing on 1 July 1989; or
- (b) the amount ascertained in accordance with Schedule 3 in respect of that member for a prescribed period which falls within the financial year commencing on 1 July 1990; or
- (c) the amount ascertained in accordance with Schedule 4 in respect of that member for a prescribed period which falls within the financial year commencing on 1 July 1991 or any subsequent financial year.

*Pay-roll Tax (Amendment) 1990*SCHEDULE 1—AMENDMENTS—*continued*

(6) Schedule 2:

(a) Omit the heading, insert instead:

**SCHEDULE 2—CALCULATION OF PAY-ROLL
TAX LIABILITY FOR THE FINANCIAL YEAR
COMMENCING ON 1 JULY 1989**

- (b) From the definition of “financial year” in clause 1, omit “or any subsequent financial year commencing on 1 July”.
- (c) From the definition of “financial year” in clause 6, omit “or any subsequent financial year commencing on 1 July”.

(7) Schedules 3 and 4:

After Schedule 2, insert:

**SCHEDULE 3—CALCULATION OF PAY-ROLL
TAX LIABILITY FOR THE FINANCIAL YEAR
COMMENCING ON 1 JULY 1990**

(Secs. 7, 11B, 11C, 16K, 16L)

**PART 1—EMPLOYERS WHO ARE NOT
MEMBERS OF A GROUP****Definitions**

1. In this Part:

“**financial year**” means the financial year commencing on 1 July 1990;

“**TW**”, in relation to the calculation of pay-roll tax for an employer who is not a member of a group, represents the total taxable wages paid or payable by the employer during the financial year;

“**IW**”, in relation to the calculation of pay-roll tax for an employer who is not a member of a group, represents the total interstate wages paid or payable by the employer during the financial year.

Pay-roll of employer under \$483,000

2. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during the financial year is less than \$483,000, the amount of pay-roll tax payable by the employer for the financial year is nil.

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

Pay-roll of employer between \$483,000 and \$1,512,000

3. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during the financial year is \$483,000 or more but less than \$1,512,000, the amount of pay-roll tax payable by the employer for the financial year is the amount calculated in accordance with the formula:

$$\frac{TW}{TW + IW} \times \frac{7}{100} \left\{ TW + IW - 483,000 \right\}$$

Pay-roll of employer between \$1,512,000 and \$2,268,000

4. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during the financial year is \$1,512,000 or more but less than \$2,268,000, the amount of pay-roll tax payable by the employer for the financial year is the amount calculated in accordance with the formula:

$$\frac{TW}{TW + IW} \left[72,030 + \frac{7.25}{100} \left\{ TW + IW - 1,512,000 \right\} \right]$$

Pay-roll of employer \$2,268,000 or more

5. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during the financial year is \$2,268,000 or more, the amount of pay-roll tax payable by the employer for the financial year is the amount calculated in accordance with the formula:

$$\frac{TW}{TW + IW} \left[126,840 + \frac{6.75}{100} \left\{ TW + IW - 2,268,000 \right\} \right]$$

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

**PART 2—EMPLOYERS WHO ARE MEMBERS OF
A GROUP**

Definitions

6. In this Part:

“**financial year**” means the financial year commencing on 1 July 1990;

“**TW**”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total taxable wages paid or payable by the employer during the financial year;

“**GTW**”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total taxable wages paid or payable by the group during the financial year;

“**GIW**”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total interstate wages paid or payable by the group during the financial year.

Pay-roll of group under \$483,000

7. If the total of the taxable wages and interstate wages paid or payable by a group during the financial year is less than \$483,000, the amount of pay-roll tax payable by each member of the group for the financial year is nil.

Pay-roll of group between \$483,000 and \$1,512,000

8. If the total of the taxable wages and interstate wages paid or payable by a group during the financial year is \$483,000 or more but less than \$1,512,000, the amount of pay-roll tax payable by each member of the group for the financial year is the amount calculated in accordance with the formula:

$$\frac{\text{TW}}{\text{GTW} + \text{GIW}} \times \frac{7}{100} \left\{ \text{GTW} + \text{GIW} - 483,000 \right\}$$

Pay-roll of group between \$1,512,000 and \$2,268,000

9. If the total of the taxable wages and interstate wages paid or payable by a group during the financial year is

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

\$1,512,000 or more but less than \$2,268,000, the amount of pay-roll tax payable by each member of the group for the financial year is the amount calculated in accordance with the formula:

$$\frac{\text{TW}}{\text{GTW} + \text{GIW}} \left[72,030 + \frac{7.25}{100} \left\{ \text{GTW} + \text{GIW} - 1,512,000 \right\} \right]$$

Pay-roll of group \$2,268,000 or more

10. If the total of the taxable wages and interstate wages paid or payable by a group during the financial year is \$2,268,000 or more, the amount of pay-roll tax payable by each member of the group for the financial year is the amount calculated in accordance with the formula:

$$\frac{\text{TW}}{\text{GTW} + \text{GIW}} \left[126,840 + \frac{6.75}{100} \left\{ \text{GTW} + \text{GIW} - 2,268,000 \right\} \right]$$

**SCHEDULE 4—CALCULATION OF PAY-ROLL
TAX LIABILITY FROM 1 JULY 1991**

(Secs. 7, 11B, 11C, 16K, 16L)

**PART 1—EMPLOYERS WHO ARE NOT
MEMBERS OF A GROUP**

Definitions

1. In this Part:

“**financial year**” means the financial year commencing on 1 July 1991 or any subsequent financial year commencing on 1 July;

“**TW**”, in relation to the calculation of pay-roll tax for an employer who is not a member of a group, represents the total taxable wages paid or payable by the employer during the financial year to which the calculation relates;

“**IW**”, in relation to the calculation of pay-roll tax for an employer who is not a member of a group, represents the total interstate wages paid or payable by the employer during the financial year to which the calculation relates.

*Pay-roll Tax (Amendment) 1990*SCHEDULE 1—AMENDMENTS—*continued***Pay-roll of employer under \$500,000**

2. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during a financial year is less than \$500,000, the amount of pay-roll tax payable by the employer for that financial year is nil.

Pay-roll of employer \$500,000 or more

3. If the total of the taxable wages and interstate wages paid or payable by an employer (other than a member of a group) during a financial year is \$500,000 or more, the amount of pay-roll tax payable by the employer for that financial year is the amount calculated in accordance with the formula:

$$\frac{\text{TW}}{\text{TW} + \text{IW}} \times \frac{7}{100} \left\{ \text{TW} + \text{IW} - 500,000 \right\}$$

PART 2—EMPLOYERS WHO ARE MEMBERS OF A GROUP**Definitions**

4. In this Part:

“**financial year**” means the financial year commencing on 1 July 1991 or any subsequent financial year commencing on 1 July;

“**TW**”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total taxable wages paid or payable by the employer during the financial year to which the calculation relates;

“**GTW**”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total taxable wages paid or payable by the group during the financial year to which the calculation relates;

“**GIW**”, in relation to the calculation of pay-roll tax for an employer who is a member of a group, represents the total interstate wages paid or payable by the group during the financial year to which the calculation relates.

Pay-roll Tax (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

Pay-roll of group under \$500,000

5. If the total of the taxable wages and interstate wages paid or payable by a group during a financial year is less than \$500,000, the amount of pay-roll tax payable by each member of the group for that financial year is nil.

Pay-roll of group \$500,000 or more

6. If the total of the taxable wages and interstate wages paid or payable by a group during a financial year is \$500,000 or more, the amount of pay-roll tax payable by each member of the group for that financial year is the amount calculated in accordance with the formula:

$$\frac{TW}{GTW + GIW} \times \frac{7}{100} \left\{ GTW + GIW - 500,000 \right\}$$
