



TASMANIA

PAY-ROLL TAX AMENDMENT ACT 1996

No. 16 of 1996

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PAY-ROLL TAX AMENDMENT ACT 1996

No. 16 of 1996

An Act to amend the *Pay-roll Tax Act 1971*

[Royal Assent 10 July 1996]

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:

Short title

1. This Act may be cited as the *Pay-roll Tax Amendment Act 1996*.

Commencement

2. This Act commences on the day after the day on which it receives the Royal Assent or, if this Act does not receive the Royal Assent by 29 June 1996, it is taken to have commenced on 30 June 1996.

Principal Act

3. In this Act, the *Pay-roll Tax Act 1971** is referred to as the Principal Act.

Section 11A amended (Annual adjustments)

4. Section 11A of the Principal Act is amended as follows:

- (a) by omitting from subsection (3A)(a)(ii) "\$188 333" and substituting "an amount calculated in accordance with the following formula:

$$\frac{T}{A} \left(188\,333 \times \frac{D}{365} \right)";$$

- (b) by omitting from subsection (3A)(b)(ii) "\$376 667" and substituting "an amount calculated in accordance with the following formula:

$$\frac{T}{A} \left(376\,667 \times \frac{D}{365} \right)";$$

- (c) by omitting from subsection (3B)(b) "\$565 000" (last occurring) and substituting "an amount calculated in accordance with the following formula:

$$\frac{T}{A} \left(565\,000 \times \frac{D}{365} \right)";$$

* 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, Nos. 5, 21 and 40 of 1990, Nos. 35 and 43 of 1991, No. 39 of 1992 and Nos. 30 and 82 of 1995.

- (d) by inserting after subsection (3B) the following subsection:

(3C) For the purposes of the formulae used in subsections (3A) and (3B) –

"T" is the taxable wages for the relevant period or financial year; and

"A" is the Australian wages for the relevant period or financial year; and

"D" is the number of days in the relevant period or financial year during which the employer was an employer.

*[Second reading presentation speech made in:-
House of Assembly on 18 June 1996
Legislative Council on 26 June 1996]*

