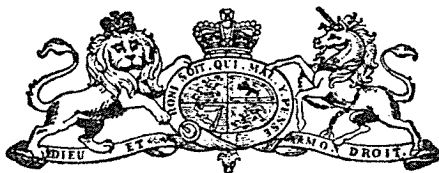


Queensland



ANNO VICESIMO SEXTO

ELIZABETHAE SECUNDAE REGINAE

No. 59 of 1977

An Act to amend the Pay-roll Tax Act 1971–1976 in certain particulars

[ASSENTED TO 7TH OCTOBER, 1977]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. Short title and citation. (1) This Act may be cited as the *Pay-roll Tax Act Amendment Act 1977*.

(2) In this Act the *Pay-roll Tax Act 1971–1976* is referred to as the Principal Act.

(3) The Principal Act as amended by this Act may be cited as the *Pay-roll Tax Act 1971–1977*.

2. Amendment of s. 9A. Section 9A of the Principal Act is amended by, in subsection (1)—

(a) omitting from the definition “prescribed amount” all words from and including the words “calculated in accordance with” to and including the words “where—” and substituting the following words:—

“calculated—

- (a) in relation to a return period ending before 1st January 1978 or in relation to a relevant part of a return period before that date, in accordance with the formula—

$$P = \frac{FME}{G} - N \left(TW - \frac{FME}{G} \right)$$

or the formula—

$$P = \frac{FM\ 2000}{G}$$

whichever is the greater amount;

- (b) in relation to a return period commencing on or after 1st January 1978 or in relation to a relevant part of a return period on or after that date, in accordance with the formula—

$$P = \frac{FME}{G} - N \left(TW - \frac{FME}{G} \right)$$

or the formula—

$$P = \frac{FM\ 2250}{G}$$

whichever is the greater amount,

where in any such case—”;

(b) omitting from the definition “prescribed amount” the words “and thereafter” where they occur in provision (c) of the explanation of the expression “E”;

(c) inserting in the definition “prescribed amount”, after provision (c) of the explanation of the expression “E” the following words:—

“(d) in the financial year commencing on 1st July 1978 and thereafter, 10416;”.

3. Amendment of s. 11A. Section 11A of the Principal Act is amended by, in subsection (2)—

(a) omitting from each of the formulae set out in subparagraphs (i) and (ii) of paragraph (a) the expression “24000B” and substituting in each case the expression “VB”;

(b) omitting from the formula set out in subparagraph (i) of paragraph (b) the expression “100000C” wherever it occurs and substituting in each case the expression “125000C”;

(c) omitting from the formula set out in subparagraph (ii) of paragraph (b) the expression “24000C” and substituting the expression “27000C”;

(d) omitting from the explanation of the expression “Y” the figures “130400” and substituting the figures “129200”;

(e) inserting after provision (b) of the explanation of the expression “K” the following words:—

“V represents—

(a) for the financial year commencing on 1st July 1976, 24000;

(b) for the financial year commencing on 1st July 1977, 27000;”.

4. Amendment of s. 12. Section 12 of the Principal Act is amended by—

(a) in subsection (1), inserting after the words “ 30th June 1978 ” the words “ and \$2 403 per week in any month of the financial year commencing on 1st July 1978 ”;

(b) in subsection (2A), inserting after the words “ 30th June 1978 ” the words “ and \$2 403 per week in any month of the financial year commencing on 1st July 1978 ”.

5. Amendment of s. 16J. Section 16J of the Principal Act is amended by, in subsection (1)—

(a) omitting from each of the formulae set out in subparagraphs (i) and (ii) of paragraph (a) the expression “ 24000B ” and substituting in each case the expression “ VB ”;

(b) omitting from the formula set out in subparagraph (i) of paragraph (b) the expression “ 100000C ” wherever it occurs and substituting in each case the expression “ 125000C ”;

(c) omitting from the formula set out in subparagraph (ii) of paragraph (b) the expression “ 24000C ” and substituting the expression “ 27000C ”;

(d) omitting from the explanation of the expression “ Y ” the figures “ 130400 ” and substituting the figures “ 129200 ”;

(e) inserting after provision (b) of the explanation of the expression “ K ” the following words:—

“ V represents—

(a) for the financial year commencing on 1st July 1976, 24000;

(b) for the financial year commencing on 1st July 1977, 27000;”.