

Queensland



ANNO VICESIMO OCTAVO

ELIZABETHAE SECUNDAE REGINAE

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No. 54 of 1979

**An Act to amend the Pay-roll Tax Act 1971–1977 in certain particulars and for a related purpose**

[ASSENTED TO 19TH NOVEMBER, 1979]

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 1979*.

(2) In this Act the *Pay-roll Tax Act 1971–1977* 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 1971–1979*.

**2. Commencement of Act.** This Act shall commence on 1 January 1980.

**3. Repeal of s. 9.** The Principal Act is amended by repealing section 9.

**4. Renumbering s. 9A and amending cite heading.** The Principal Act is amended by—

- (a) renumbering section 9A as section 9;
- (b) omitting the note in and at the commencement of the section and substituting the note “Deduction from taxable wages.”.

**5. Amendment of s. 9.** Section 9 of the Principal Act (as renumbered by this Act) is amended by—

(a) in subsection (1), omitting the definition “prescribed amount” and substituting the following definition:—

“prescribed amount” means the amount calculated in accordance with

(a) the formula

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

or

(b) the formula

$$P = \frac{FM 2500}{G}$$

whichever is the greater amount, where—

P represents the prescribed amount in dollars;

M represents the number of months in the return period to which the return relates;

F represents the number of days in the return period for which an employer pays or is liable to pay taxable wages;

G represents the total number of days in the return period;

TW represents the amount of taxable wages paid or payable in the return period;

E represents in the period commencing on 1 January 1980 and ending on 30 June 1980 and thereafter, 12 500;

N represents in the period commencing on 1 January 1980 and ending on 30 June 1980 and thereafter, 2.5;”;

(b) omitting subsection (2);

(c) omitting subsection (4) and substituting the following subsection:—

“(4) Where a return relates to a return period that is partly before and partly after 1 January 1980 the prescribed amount shall be calculated as if one return had been lodged in respect of the relevant part of the return period before that date and a separate return had been lodged in respect of the relevant part of the return period commencing on that date.”.

(d) in subsection (7) omitting the words “, but not before 1st January 1976,”

6. Repeal of s. 11. The Principal Act is amended by repealing section 11.

7. Amendment of s. 11A. Section 11A of the Principal Act is amended by omitting subsection (2) and substituting the following subsection:—

“(2) Subject to subsection (3), a reference in sections 11B and 11C to the prescribed amount in relation to an employer is a reference to the amount calculated—

(a) in relation to the financial year commencing on 1 July 1979, in accordance with

(i) the formula

$$P = \frac{TW}{TW + IW} \left[ \frac{JA + KB}{365} - 2.5 \left( TW + IW - \frac{JA + KB}{365} \right) \right];$$

or

(ii) the formula

$$P = \frac{TW}{TW + IW} \left( \frac{ZA + VB}{365} \right),$$

whichever is the greater amount;

(b) in relation to the financial year commencing on 1 July 1980 and thereafter, in accordance with

(i) the formula

$$P = \frac{TW}{TW + IW} \left[ \frac{150\,000\ C}{365} - 2.5 \left( TW + IW - \frac{150\,000\ C}{365} \right) \right];$$

or

(ii) the formula

$$P = \frac{TW}{TW + IW} \left( \frac{30\,000\ C}{365} \right),$$

whichever is the greater amount, where

P represents the prescribed amount in dollars;

TW represents the amount of taxable wages paid or payable in the financial year;

IW represents the amount of interstate wages paid or payable in the financial year;

A represents the number of days in the period of the financial year commencing on 1 July and ending on 31 December for which an employer pays or is liable to pay wages (disregarding foreign wages) and, where an employer pays or is liable to pay wages (disregarding foreign wages) for the whole of that period, shall be deemed to be 182.5;

B represents the number of days in the period of the financial year commencing on 1 January and ending on 30 June for which an employer pays or is liable to pay wages (disregarding foreign wages) and, where an employer pays or is liable to pay wages (disregarding foreign wages) for the whole of that period, shall be deemed to be 182.5;

C represents A + B;

J represents for the financial year commencing on 1 July 1979, 125 000;

K represents for the financial year commencing on 1 July 1979, 150 000;

V represents for the financial year commencing on 1 July 1979, 30 000;

Z represents for the financial year commencing on 1 July 1979, 27 000.”.

**8. Amendment of s. 11B.** Section 11B of the Principal Act is amended by, in subsection (2), omitting the words “commencing on or after 1st July 1976”.

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

(a) omitting subsection (1) and substituting the following subsection:—

“(1) An employer (not being an employer who is registered as an employer under this Act) who pays or is liable to pay anywhere wages at a rate in excess of \$2,884 per week in any month of the period commencing on 1 January 1980 and ending on 30 June 1980 and thereafter, the whole or any part of which is taxable wages or who, being a member of a group, during a month pays or is liable to pay any taxable wages shall apply within seven days after the close of that month to the Commissioner, in the prescribed form and manner, for registration as an employer and thereupon the Commissioner shall register him as an employer under this Act.”;

(b) omitting subsection (2A) and substituting the following subsection:—

“(2A) Where the Commissioner cancels the registration of a person as an employer in any financial year and that person subsequently pays or is liable to pay (otherwise than as a member of a group) taxable wages during that year, that person may, notwithstanding that he pays or is liable to pay wages at a rate not in excess of \$2,884 per week in any month of the period commencing on 1 January 1980 and ending on 30 June 1980 and thereafter, apply to the Commissioner, in the prescribed form and manner, for registration as an employer and thereupon the Commissioner shall register him as an employer under this Act.”.

**10. Amendment of s. 16I.** Section 16I of the Principal Act is amended by—

(a) in subsection (1), omitting the expression “9A” and substituting the expression “9”;

(b) in subsection (4),

(i) omitting the expression “9A” and substituting the expression “9”;

(ii) omitting the words “, but not before 1st January 1976,”.

11. Amendment of s. 16J. Section 16J of the Principal Act is amended by omitting subsection (1) and substituting the following subsection:—

“(1) Subject to this Act, a reference in sections 16K and 16L to the prescribed amount is, in relation to a designated group employer, a reference to the amount calculated—

(a) in relation to the financial year commencing on 1 July 1979, in accordance with—

(i) the formula

$$P = \frac{TW}{TW + IW} \left[ \frac{JA + KB}{365} - 2.5 \left( TW + IW - \frac{JA + KB}{365} \right) \right];$$

or

(ii) the formula

$$P = \frac{TW}{TW + IW} \left( \frac{ZA + VB}{365} \right),$$

whichever is the greater amount,

(b) in relation to the financial year commencing on 1 July 1980 and thereafter, in accordance with—

(i) the formula

$$P = \frac{TW}{TW + IW} \left[ \frac{150\,000\ C}{365} - 2.5 \left( TW + IW - \frac{150\,000\ C}{365} \right) \right];$$

or

(ii) the formula

$$P = \frac{TW}{TW + IW} \left( \frac{30\,000\ C}{365} \right),$$

whichever is the greater amount,  
where—

P represents the prescribed amount in dollars;

TW represents the amount of taxable wages paid or payable by members of the group in the financial year;

IW represents the amount of interstate wages paid or payable by members of the group in the financial year;

A represents the number of days in the period of the financial year commencing on 1 July and ending on 31 December, whether or not wholly or partly concurrent, in respect of each of which one or more members of the group pays or pay or is or are liable to pay taxable wages or interstate wages or taxable wages and interstate wages and, where one or more members of the group pays or pay or is or are liable to pay taxable wages or interstate wages or taxable wages and interstate wages for the whole of that period, shall be deemed to be 182.5;

B represents the number of days in the period of the financial year commencing on 1 January and ending on 30 June, whether or not wholly or partly concurrent, in respect of each of which one or more members of the group pays or pay or is or are liable to pay taxable wages or interstate wages or taxable wages and interstate wages and, where one or more members of the group pays or pay or is or are liable to pay taxable wages or

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interstate wages or taxable wages and interstate wages for the whole of that period, shall be deemed to be 182·5;

C represents  $A + B$ ;

J represents for the financial year commencing on 1 July 1979, 125 000;

K represents for the financial year commencing on 1 July 1979, 150 000;

V represents for the financial year commencing on 1 July 1979, 30 000;

Z represents for the financial year commencing on 1 July 1979, 27 000.”.

**12. Amendment of s. 16K.** Section 16K of the Principal Act is amended by omitting the words “commencing on or after 1st January 1976” wherever they occur.

**13. Continued operation of repealed or amended provisions.** The repeal or amendment by this Act of any provision of the Principal Act shall not affect the application of that provision according to its terms as in force immediately before the commencement of this Act in relation to any right, obligation or matter that has arisen or is hereafter discovered to have arisen before the commencement of this Act, save where such application is inconsistent with a provision of the Principal Act as amended by this Act, and to that extent such first-mentioned provision shall be deemed to continue in force.