



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 1982*.

(2) In this Act the *Pay-roll Tax Act 1971–1980* 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 1971–1982*.

**2. Commencement of Act.** This Act shall commence on 1 January 1983.

**3. Amendment of s. 9. Deduction from taxable wages.** Section 9 of the Principal Act is amended by—

(a) in subsection (1), in the definition “prescribed amount”, omitting all words from and including the words “E represents” to and including the words “and thereafter, 2·5;” and substituting the following words:—

“E represents in the period commencing on 1 January 1983 and ending on 30 June 1983 and thereafter, 17 000;

N represents in the period commencing on 1 January 1983 and ending on 30 June 1983 and thereafter 1·5”;

(b) in subsection (4), omitting the expression “1981” and substituting the expression “1983”.

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

(a) in paragraph (a)—

(i) omitting the expression “1980” and substituting the expression “1982”;

(ii) in the formula in subparagraph (i) omitting the expression “2·5” and substituting the expression “ $\left(\frac{JA + KB - ZC}{XA + YB - JA - KB}\right)$ ”;

(iii) in the formula in subparagraph (ii) omitting the expression “ $\left(\frac{ZA + VB}{365}\right)$ ” and substituting the expression “ $\left(\frac{36000C}{365}\right)$ ”;

(b) in paragraph (b)—

(i) omitting the expression “1981” and substituting the expression “1983”;

(ii) omitting the expression “180 000” where firstly and secondly occurring and substituting the expression “204 000” in each case;

(iii) omitting the expression “2·5” and substituting the expression “1·5”;

(iv) omitting all words from and including the words " J represents " to and including the expression " 30 000 " and substituting the following words:—

" J represents 180,000 for the financial year commencing on 1 July, 1982;

K represents 204,000 for the financial year commencing on 1 July, 1982;

Z represents 36,000 for the financial year commencing on 1 July, 1982;

X represents 237,600 for the financial year commencing on 1 July, 1982;

Y represents 316,000 for the financial year commencing on 1 July, 1982."

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

(a) in subsection (1)—

(i) omitting the expression " \$3 461 " and substituting the expression " \$3 923 ";

(ii) omitting the expression " 1981 " where twice occurring and substituting the expression " 1983 " in each case;

(b) in subsection (2A)—

(i) omitting the expression " \$3 461 " and substituting the expression " \$3 923 ";

(ii) omitting the expression " 1981 " where twice occurring and substituting the expression " 1983 " in each case.

**6. Amendment of s. 16J. Interpretation.** Section 16J of the Principal Act is amended by in subsection (1)—

(a) in paragraph (a)—

(i) omitting the expression " 1980 " and substituting the expression " 1982 ";

(ii) in the formula in subparagraph (i) omitting the expression " 2.5 " and substituting the expression " $\left( \frac{JA + KB - ZC}{XA + YB - JA - KB} \right)$ ";

(iii) in the formula in subparagraph (ii) omitting the expression " $\left( \frac{ZA + VB}{365} \right)$ " and substituting the expression " $\left( \frac{36000C}{365} \right)$ ";

(b) in paragraph (b)—

(i) omitting the expression " 1981 " and substituting the expression " 1983 ";

(ii) omitting the expression " 180 000 " where firstly and secondly occurring and substituting the expression " 204 000 " in each case;

(iii) omitting the expression " 2.5 " and substituting the expression " 1.5 ";

(iv) omitting all words from and including the words " J represents " to and including the expression " 30 000 " and substituting the following words:—

" J represents 180 000 for the financial year commencing on 1 July, 1982;

K represents 204,000 for the financial year commencing on 1 July, 1982;

Z represents 36,000 for the financial year commencing on 1 July, 1982;

X represents 237,600 for the financial year commencing on 1 July, 1982;

Y represents 316,000 for the financial year commencing on 1 July, 1982."

**7. Continued operation of amended provisions.** The 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.