

Queensland



ANNO TRICESIMO TERTIO

ELIZABETHAE SECUNDAE REGINAE

No. 107 of 1984

An Act to amend the Pay-roll Tax Act 1971-1984 in certain particulars

[ASSENTED TO 12TH DECEMBER, 1984]

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.** This Act may be cited as the *Pay-roll Tax Act Amendment Act 1984 (No. 2)*.

2. **Commencement.** (1) Section 1 and this section shall commence on the day on which this Act is assented to for and on behalf of Her Majesty.

(2) Except as is provided in subsection (1), this Act shall commence on 1 January 1985.

3. **Principal Act and citation as amended.** (1) In this Act the *Pay-roll Tax Act 1971-1984*, being the *Pay-roll Tax Act 1971-1982* as amended by the *Pay-roll Tax Act Amendment Act 1984*, is referred to as the Principal Act.

(2) The Principal Act as amended by this Act may be cited as the *Pay-roll Tax Act 1971-1984*.

4. **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 "E represents" to and including "and thereafter, 21 000" and substituting the following words:—

"E represents in the period commencing on 1 January 1985 and ending on 30 June 1985 and thereafter, 22 500";

(b) in subsection (4), omitting the expression "1984" and substituting the expression "1985".

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

(a) in subparagraph (a)—

(i) omitting the expression "1983" and substituting the expression "1984";

(ii) in the formula in provision (ii), omitting the expression " $\left(\frac{ZA + VB}{365}\right)$ " and substituting the expression " $\left(\frac{39\ 000\ C}{365}\right)$ ";

(b) in subparagraph (b)—

(i) omitting the expression "1984" and substituting the expression "1985";

(ii) omitting the expression "252 000" where firstly and secondly occurring and substituting the expression "270 000" in each case;

(iii) omitting all words from and including “J represents” to the end of subparagraph (b) and substituting the following words:—

“J represents 252 000 for the financial year commencing on 1 July 1984;

K represents 270 000 for the financial year commencing on 1 July 1984.”.

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

(a) in subsection (1)—

(i) omitting the expression “\$4846” and substituting the expression “\$5192”;

(ii) omitting the expression “1984” where twice occurring and substituting the expression “1985” in each case;

(b) in subsection (2A)—

(i) omitting the expression “\$4846” and substituting the expression “\$5192”;

(ii) omitting the expression “1984” where twice occurring and substituting the expression “1985” in each case.

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

(a) in subparagraph (a)—

(i) omitting the expression “1983” and substituting the expression “1984”;

(ii) in the formula in provision (ii) omitting the expression “ $\left(\frac{ZA + VB}{365}\right)$ ” and substituting the expression “ $\left(\frac{39\ 000\ C}{365}\right)$ ”;

(b) in subparagraph (b)—

(i) omitting the expression “1984” and substituting the expression “1985”;

(ii) omitting the expression “252 000” where firstly and secondly occurring and substituting the expression “270 000” in each case;

(iii) omitting all words from and including the words “J represents” to the end of subparagraph (b) and substituting the following words:—

“J represents 252 000 for the financial year commencing 1 July 1984;

K represents 270 000 for the financial year commencing 1 July 1984.”.

8. Continued operation of amended provisions. The amendment by this Act of section 9, 11A, 12 or 16J of the Principal Act shall not affect

the application of that section according to its terms as in force immediately before 1 January 1985 in relation to any right, obligation or matter that has arisen or is hereafter discovered to have arisen before 1 January 1985, save where such application is inconsistent with that section of the Principal Act as amended by this Act, and to that extent that section of the Principal Act shall be deemed to continue in force.