

Queensland



PAY-ROLL TAX AMENDMENT ACT 1991

Act No. 74 of 1991

Queensland



Pay-roll Tax Amendment Act 1991

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Pay-roll Tax Amendment Act 1991

No. 74 of 1991

An Act to amend the Pay-roll Tax Act 1971

[Assented to 21 November 1991]

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.

Short title

1. This Act may be cited as the *Pay-roll Tax Amendment Act 1991*.

Commencement

2. Sections 4, 5, 6 and 7 commence on 1 January 1992.

Amended Act

3. The *Pay-roll Tax Act 1971* is amended as set out in this Act.

Amendment of s. 9 (Deduction from taxable wages)

- 4.(1) Section 9(1) (definition "prescribed amount")—

omit—

'E represents, in the period commencing 1 January 1990 and ending on 30 June 1990 and thereafter, 41 667;'

insert—

'"E" (maximum deduction per month) means—

- (a) in the period starting on 1 January 1992 and ending on 30 June 1992—45 833; and
- (b) in the period starting on 1 July 1992 and ending on 30 June 1993 and subsequent periods—50 000;'

- (2) Section 9(4)—

omit '1990', insert '1992'.

Amendment of s. 11A (Interpretation)

- 5.(1) Section 11A(2)(a)—

omit '1989', insert '1991'.

(2) Section 11A(2)(b)—

omit ‘1990’, *insert* ‘1992’.

(3) Section 11A(2)(b)—

omit ‘500000 C’ (twice occurring), *insert* ‘600000 C’ (twice occurring).

(4) Section 11A(2)(c)—

omit—

‘J represents 450000 for the financial year commencing on 1 July 1989;’

insert—

‘“J” (maximum deduction) means 500000 for the financial year starting on 1 July 1991;’.

(5) Section 11A(2)(c)—

omit—

‘K represents 500000 for the financial year commencing on 1 July 1989.’

insert—

‘“K” (maximum deduction) means 550000 for the financial year starting on 1 July 1991.’.

Amendment of s. 12 (Registration)

6.(1) Section 12(1)—

omit, insert—

‘(1) An employer (other than an employer who is already registered as an employer under this Act) who, during a month, pays or is liable to pay taxable wages and—

(a) pays or is liable to pay anywhere wages of more than—

(i) if the month is a month after December 1991 and before July 1992—\$10,577 per week; or

(ii) if the month is July 1992 or a subsequent month—\$11,538 per week; or

(b) is a member of a group;

must, within 7 days after the end of the month, apply to the Commissioner, in accordance with the regulations, for registration as an employer.

‘**(1A)** If an employer applies under subsection (1) for registration as an employer, the Commissioner must register the employer.’.

(2) Section 12(2A)—

omit, insert—

‘**(2A)** If—

- (a) the Commissioner cancels the registration of a person as an employer in a financial year; and
- (b) the person subsequently pays or is liable to pay taxable wages (otherwise than as a member of a group) during the financial year;

the person may apply to the Commissioner, in accordance with the regulations, for registration as an employer, even though the person is not required under subsection (1) to apply for registration as an employer.

‘**(2B)** If an employer applies under subsection (2A) for registration as an employer, the Commissioner must register the employer.’.

Amendment of s. 16J (Interpretation)

7.(1) Section 16J(1)(a)—

omit ‘1989’, insert ‘1991’.

(2) Section 16J(1)(b)—

omit ‘1990’, insert ‘1992’.

(3) Section 16J(1)(b)—

omit ‘500000 C’ (twice occurring), insert ‘600000 C’(twice occurring).

(4) Section 16J(1)(c)—

omit—

‘**J** represents 450000 for the financial year commencing on 1 July 1989;’

insert—

‘**“J”** (maximum deduction) means 500000 for the financial year starting

on 1 July 1991;’

(5) Section 16J(1)(c)—

omit—

‘K represents 500000 for the financial year commencing on 1 July 1989.’

insert—

‘ “K” (maximum deduction) means 550000 for the financial year starting on 1 July 1991.’.