

WESTERN AUSTRALIA

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**PAY-ROLL TAX AMENDMENT  
ACT (No. 3) 1992**

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**No. 64 of 1992**

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**AN ACT to amend the *Pay-roll Tax Act 1971* and for related purposes.**

*[Assented to 11 December 1992.]*

The Parliament of Western Australia enacts as follows:

**Short title**

1. This Act may be cited as the *Pay-roll Tax Amendment Act (No. 3) 1992*.

### **Commencement**

2. This Act shall be deemed to have come into operation on 1 December 1992.

### **Principal Act**

3. In this Act the *Pay-roll Tax Act 1971\** is referred to as the principal Act.

[\* *Reprinted as at 13 December 1991.*

*For subsequent amendments see Act No. 6 of 1992.]*

### **Section 5 amended**

4. Section 5 (2), (3) and (4) of the principal Act are repealed and the following subsections are substituted —

“ (2) If the amount of taxable wages paid or payable by an employer for the period commencing on 1 July 1992 and ending on 30 November 1992 is —

(a) not more than \$583 333, the rate of pay-roll tax for the period is 3.95%;

(b) more than \$583 333 but less than \$972 222, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{23\,041.65 + 0.0645 (W - 583\,333)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the period;

- (c) not less than \$972 222 but less than \$1 215 278, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{48\,124.99 + 0.102 (W - 972\,222)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the period;

- (d) \$1 215 278 or more, the rate of pay-roll tax for the period is 6%.

(3) If the amount of taxable wages paid or payable by an employer for a month after the month of November 1992 is —

- (a) not more than \$125 000, the rate of pay-roll tax payable each month is 3.95%;
- (b) more than \$125 000 but less than \$208 333, the rate of pay-roll tax payable each month is R%, where —

$$R = \frac{4\,937.50 + 0.0645 (W - 125\,000)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the month;

- (c) not less than \$208 333 but less than \$260 417, the rate of pay-roll tax payable each month is R%, where —

$$R = \frac{10\,312.48 + 0.102 (W - 208\,333)}{W} \times 100$$

(calculated to 4 decimal points)

$W$  = amount of taxable wages paid or payable for the month;

- (d) \$260 417 or more, the rate of pay-roll tax payable each month is 6%.

(4) If the amount of taxable wages paid or payable by an employer for the period commencing on 1 December 1992 and ending on 30 June 1993 is —

- (a) not more than \$875 000, the rate of pay-roll tax for the period is 3.95%;
- (b) more than \$875 000 but less than \$1 458 333, the rate of pay-roll tax for the period is  $R\%$ , where —

$$R = \frac{34\,562.50 + 0.0645(W - 875\,000)}{W} \times 100$$

(calculated to 4 decimal points)

$W$  = amount of taxable wages paid or payable for the period;

- (c) not less than \$1 458 333 but less than \$1 822 917, the rate of pay-roll tax for the period is  $R\%$ , where —

$$R = \frac{72\,187.48 + 0.102(W - 1\,458\,333)}{W} \times 100$$

(calculated to 4 decimal points)

$W$  = amount of taxable wages paid or payable for the period;

- (d) \$1 822 917 or more, the rate of pay-roll tax for the period is 6%.

(5) If the amount of taxable wages paid or payable by an employer for a financial year commencing on 1 July 1993 or 1 July of a subsequent year is —

- (a) not more than \$1 500 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$1 500 000 but less than \$2 500 000, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{59\,250 + 0.0645(W - 1\,500\,000)}{W} \times 100$$

(calculated to 4 decimal points)

$W$  = amount of taxable wages paid or payable for the year;

- (c) not less than \$2 500 000 but less than \$3 125 000, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{123\,750 + 0.102(W - 2\,500\,000)}{W} \times 100$$

(calculated to 4 decimal points)

$W$  = amount of taxable wages paid or payable for the year;

- (d) \$3 125 000 or more, the rate of pay-roll tax for the year is 6%.

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## Section 6 amended

5. (1) Section 6 (4) (a) of the principal Act is deleted and the following paragraph is substituted —

- “ (a) the period commencing on 1 December 1992 and ending on 30 June 1993;

”.

(2) Section 6 (4) (b) of the principal Act is amended by deleting "1992" and substituting the following —

" 1993 "

(3) Section 6 (6) to (10) of the principal Act are repealed and the following subsections are substituted —

" (6) Subject to subsection (11), if the amount of total interstate wages and taxable wages paid or payable by an employer for the period commencing on 1 July 1992 and ending on 30 November 1992 is —

- (a) not more than \$583 333, the rate of pay-roll tax for the period is 3.95%;
- (b) more than \$583 333 but less than \$972 222, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{23\,041.65 + 0.0645 (W - 583\,333)}{W} \times 100$$

(calculated to 4 decimal points)

$W$  = amount of total interstate wages and taxable wages paid or payable for the period;

- (c) not less than \$972 222 but less than \$1 215 278, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{48\,124.99 + 0.102 (W - 972\,222)}{W} \times 100$$

(calculated to 4 decimal points)

$W$  = amount of total interstate wages and taxable wages paid or payable for the period;

- (d) \$1 215 278 or more, the rate of pay-roll tax for the period is 6%.

(7) If the estimated total interstate wages and taxable wages paid or payable by an employer for the period commencing on 1 December 1992 and ending on 30 June 1993 is —

- (a) not more than \$875 000, the rate of pay-roll tax payable each month for the period shall be determined as 3.95%;
- (b) more than \$875 000 but less than \$1 458 333, the rate of pay-roll tax payable each month for the period shall be determined as R%, where —

$$R = \frac{34\,562.50 + 0.0645(E - 875\,000)}{E} \times 100$$

(calculated to 2 decimal points)

*E* = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the period;

- (c) not less than \$1 458 333 but less than \$1 822 917, the rate of pay-roll tax payable each month for the period shall be determined as R%, where —

$$R = \frac{72\,187.48 + 0.102(E - 1\,458\,333)}{E} \times 100$$

(calculated to 2 decimal points)

*E* = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the period;

- (d) \$1 822 917 or more, no determination shall be made under this subsection.

(8) Subject to subsection (11), if the amount of total interstate wages and taxable wages paid or payable by an employer for the period commencing on 1 December 1992 and ending on 30 June 1993 is —

- (a) not more than \$875 000, the rate of pay-roll tax for the period is 3.95%;
- (b) more than \$875 000 but less than \$1 458 333, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{34\,562.50 + 0.0645(W - 875\,000)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the period;

- (c) not less than \$1 458 333 but less than \$1 822 917, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{72\,187.48 + 0.102(W - 1\,458\,333)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the period;

- (d) \$1 822 917 or more, the rate of pay-roll tax for the period is 6%.

(9) If the estimated total interstate wages and taxable wages paid or payable by an employer for a financial year commencing on 1 July 1993 or 1 July of a subsequent year is —

(a) not more than \$1 500 000, the rate of pay-roll tax payable each month for the year shall be determined as 3.95%;

(b) more than \$1 500 000 but less than \$2 500 000, the rate of pay-roll tax payable each month for the year shall be determined as R%, where —

$$R = \frac{59\,250 + 0.0645 (E - 1\,500\,000)}{E} \times 100$$

(calculated to 2 decimal points)

$E$  = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the year;

(c) not less than \$2 500 000 but less than \$3 125 000, the rate of pay-roll tax payable each month for the year shall be determined as R%, where —

$$R = \frac{123\,750 + 0.102 (E - 2\,500\,000)}{E} \times 100$$

(calculated to 2 decimal points)

$E$  = amount of total interstate wages and taxable wages estimated by the employer to be paid or payable for the year;

(d) \$3 125 000 or more, no determination shall be made under this subsection.

(10) Subject to subsection (11), if the amount of total interstate wages and taxable wages paid or payable by an employer for a financial year

commencing on 1 July 1993 or 1 July of a subsequent year is —

- (a) not more than \$1 500 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$1 500 000 but less than \$2 500 000, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{59\,250 + 0.0645(W - 1\,500\,000)}{W} \times 100$$

(calculated to 4 decimal points)

*W* = amount of total interstate wages and taxable wages paid or payable for the year;

- (c) not less than \$2 500 000 but less than \$3 125 000, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{123\,750 + 0.102(W - 2\,500\,000)}{W} \times 100$$

(calculated to 4 decimal points)

*W* = amount of total interstate wages and taxable wages paid or payable for the year;

- (d) \$3 125 000 or more, the rate of pay-roll tax for the year is 6%.

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### **Section 7 amended**

**6.** (1) Section 7 (4) (a) of the principal Act is deleted and the following paragraph is substituted —

- “ (a) the period commencing on 1 December 1992 and ending on 30 June 1993;

”.

(2) Section 7 (4) (b) of the principal Act is amended by deleting “1992” and substituting the following —

“ 1993 ”.

(3) Section 7 (7) to (11) of the principal Act are repealed and the following subsections are substituted —

“ (7) Subject to subsection (12), if the amount of total interstate wages and taxable wages paid or payable by all members of a group that pay taxable wages in Western Australia for the period commencing on 1 July 1992 and ending on 30 November 1992 is —

- (a) not more than \$583 333, the rate of pay-roll tax payable for the period is 3.95%;
- (b) more than \$583 333 but less than \$972 222, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{23\ 041.65 + 0.0645 (W - 583\ 333)}{W} \times 100$$

(calculated to 4 decimal points)

*W* = amount of total interstate wages and taxable wages paid or payable for the period by all members of the group that pay taxable wages in Western Australia;

- (c) not less than \$972 222 but less than \$1 215 278, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{48\ 124.99 + 0.102 (W - 972\ 222)}{W} \times 100$$

(calculated to 4 decimal points)

*W* = amount of total interstate wages and taxable wages paid or payable for the period by all members of the group that pay taxable wages in Western Australia;

- (d) \$1 215 278 or more, the rate of pay-roll tax for the period is 6%.

(8) If the estimated total interstate wages and taxable wages paid or payable by all members of a group that pay taxable wages in Western Australia for the period commencing on 1 December 1992 and ending on 30 June 1993 is —

- (a) not more than \$875 000, the rate of pay-roll tax payable each month for the period by each member of the group shall be determined as 3.95%;
- (b) more than \$875 000 but less than \$1 458 333, the rate of pay-roll tax payable each month for the period by each member of the group shall be determined as R%, where —

$$R = \frac{34\,562.50 + 0.0645 (E - 875\,000)}{E} \times 100$$

(calculated to 2 decimal points)

*E* = amount of total interstate wages and taxable wages estimated to be paid or payable for the period by all members of the group that pay taxable wages in Western Australia;

- (c) not less than \$1 458 333 but less than \$1 822 917, the rate of pay-roll tax payable each month for the period by each member of the group shall be determined as R%, where —

$$R = \frac{72\,187.48 + 0.102 (E - 1\,458\,333)}{E} \times 100$$

(calculated to 2 decimal points)

*E* = amount of total interstate wages and taxable wages estimated to be paid or payable for the period by all members of the group that pay taxable wages in Western Australia;

- (d) \$1 822 917 or more, no determination shall be made under this subsection.

(9) Subject to subsection (12), if the amount of total interstate wages and taxable wages paid or payable by all members of a group that pay taxable wages in Western Australia for the period commencing on 1 December 1992 and ending on 30 June 1993 is —

- (a) not more than \$875 000, the rate of pay-roll tax for the period is 3.95%;
- (b) more than \$875 000 but less than \$1 458 333, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{34\,562.50 + 0.0645 (W - 875\,000)}{W} \times 100$$

(calculated to 4 decimal points)

*W* = amount of total interstate wages and taxable wages paid or payable for the period by all members of the group that pay taxable wages in Western Australia;

- (c) not less than \$1 458 333 but less than \$1 822 917, the rate of pay-roll tax for the period is R%, where —

$$R = \frac{72\,187.48 + 0.102 (W - 1\,458\,333)}{W} \times 100$$

(calculated to 4 decimal points)

*W* = amount of total interstate wages and taxable wages paid or payable for the period by all members of the group that pay taxable wages in Western Australia;

- (d) \$1 822 917 or more, the rate of pay-roll tax for the period is 6%.

(10) If the estimated total interstate wages and taxable wages paid or payable by all members of a group that pay taxable wages in Western Australia for a financial year commencing on 1 July 1993 or 1 July of a subsequent year is —

- (a) not more than \$1 500 000, the rate of pay-roll tax payable each month by each member of the group for the year shall be determined as 3.95%;
- (b) more than \$1 500 000 but less than \$2 500 000, the rate of pay-roll tax payable each month by each member of the group for the year shall be determined as R%, where —

$$R = \frac{59\,250 + 0.0645 (E - 1\,500\,000)}{E} \times 100$$

(calculated to 2 decimal points)

*E* = amount of total interstate wages and taxable wages estimated to be paid or payable for the year by all members of the group that pay taxable wages in Western Australia;

- (c) not less than \$2 500 000 but less than \$3 125 000, the rate of pay-roll tax payable each month by each member of the group for the year shall be determined as R%, where —

$$R = \frac{123\,750 + 0.102 (E - 2\,500\,000)}{E} \times 100$$

(calculated to 2 decimal points)

*E* = amount of total interstate wages and taxable wages estimated to be paid or payable for the year by all members of the group that pay taxable wages in Western Australia;

- (d) \$3 125 000 or more, no determination shall be made under this subsection.

(11) Subject to subsection (12), if the amount of total interstate wages and taxable wages paid or payable by all members of a group that pay taxable wages in Western Australia for a financial year commencing on 1 July 1993 or 1 July of a subsequent year is —

- (a) not more than \$1 500 000, the rate of pay-roll tax for the year is 3.95%;
- (b) more than \$1 500 000 but less than \$2 500 000, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{59\,250 + 0.0645(W - 1\,500\,000)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year by all members of the group that pay taxable wages in Western Australia;

- (c) not less than \$2 500 000 but less than \$3 125 000, the rate of pay-roll tax for the year is R%, where —

$$R = \frac{123\,750 + 0.102(W - 2\,500\,000)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year by all members of the group that pay taxable wages in Western Australia;

- (d) \$3 125 000 or more, the rate of pay-roll tax for the year is 6%.

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**Existing rates and liabilities not affected**

7. Without limiting the operation of the *Interpretation Act 1984*, the provisions of the principal Act as in force immediately before the commencement of this Act (other than sections 5 (4), 6 (10) and 7 (11)) continue to have effect in relation to the imposition of pay-roll tax under the principal Act in respect of wages paid or payable for any period before the commencement of this Act and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

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