

# Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2008 (No 1)

## Disallowable instrument DI2008–77

made under the

*Taxation Administration Act 1999*, s 139 (Determination of amounts payable under tax laws)

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### 1 Name of instrument

This instrument is the *Taxation Administration Act 1999 (Amounts and Rates—Payroll Tax) Determination 2008 (No 1)*.

### 2 Commencement

This instrument commences on 1 July 2008.

### 3 Determination of amounts

For the purposes of s 139 of the *Taxation Administration Act 1999*, the following are determined:

- (1) The monthly amount for the purposes of section 7 of the *Payroll Tax Act 1987* is \$125,000.
- (2) The amount for the purposes of sections 10 and 11 of the *Payroll Tax Act 1987* is \$1,500,000.
- (3) The rate for the purposes of sections 9D, 9H, 9I, 9M, 10, 11, and 12 of the *Payroll Tax Act 1987* is 6.85% of that part of the relevant wages paid or payable or that part of the relevant amount, as the case may be, that exceeds \$1,500,000 for the financial year 2008-2009 and future financial years.

### 4 Revocation

Disallowable Instrument No 86 of 2006 is revoked.

Jon Stanhope MLA  
Treasurer  
1 May 2008