



Australian  
Capital Territory

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SPECIAL

AUSTRALIAN CAPITAL TERRITORY

Taxation (Administration) Act 1987

DETERMINATION FOR THE PURPOSES OF THE PAYROLL TAX ACT 1987

Under section 99 of the Taxation (Administration) Act 1987 I  
DETERMINE that with effect from 1 July 1989 the amount for the  
purposes of section 16 (1) of the Payroll Tax Act 1987 shall be  
\$36,000

Date: *14 August 1989*

Rosemary Follett  
Treasurer

**AUSTRALIAN CAPITAL TERRITORY**  
**Taxation (Administration) Act 1987**

**DETERMINATION FOR THE PURPOSES OF THE PAYROLL TAX ACT 1987**

Under section 99 of the Taxation (Amendment) Act 1987 I AMEND the determination published in the Commonwealth Gazette No S198 on 1 July 1988, with effect from 1 July 1989, by omitting the Schedule to that instrument and substituting the following:-

**SCHEDULE**

- (1) The rate for the purposes of sub-section 10(1) of the Act for each part of the wages (paid or payable by an employer in Australia during a financial year) specified in Column 1 of the following table is the percentage of those wages set out in Column 2 of that table opposite to the reference to that part of the wages:

Column 1 Parts of wages paid or payable	Column 2 Per cent
The part of the wages paid or payable that exceeds \$432,000 but does not exceed \$1,512,000	7.0
exceeds \$1,512,000 but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

- (2) The rate for the purposes of sub-section 10(2) of the Act for each part of the amount (referred to in sub-section 10(2) of the Act) specified in Column 1 of the following table is the percentage of that amount set out in Column 2 of that table opposite to the reference to that amount:

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Column 1 Parts of amount referred to in sub section 10(2)	Column 2 Per cent
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The part of the wages paid or payable that exceeds \$432,000 but does not exceed \$1,512,000	7.0
exceeds \$1,512,000 but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

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- 3) The rate for the purposes of sub-section 11(1) of the Act for each part of the taxable wages (paid or payable in Australia by the group during the financial year) specified in Column 1 of the following table is the percentage of those wages set out in Column 2 of that table opposite to the reference to that part of the wages:

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Column 1 Parts of wages paid or payable	Column 2 Per cent
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The part of the wages paid or payable that exceeds \$432,000 but does not exceed \$1,512,000	7.0
exceeds \$1,512,000 but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

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- (4) The rate for the purposes of sub-section 11(2) and (3) of the Act for that part of the amount (referred to in those sub-sections) specified in Column 1 of the following table is the percentage of that amount set out in Column 2 of that table opposite to the reference to that amount:

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Column 1 Parts of amount referred to in those sub-sections	Column 2 Per cent
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The part of the wages paid or payable exceeds \$432,000 but does not exceed \$1,512,000	7.0
exceeds \$1,512,000 but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

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Australian Capital Territory  
No. 519.

4 Taxation (Administration) Act 1987

(5) The rate for the purposes of sub-section 12(1) and (2) and sub-sections 13(1) and (2) of the Act for each part of the amount (referred to in each of those sub-sections) specified in Column 1 of the following table is the percentage of that amount set out in Column 2 of that table opposite to the reference to that amount:

Column 1 Parts of amount referred to in those sub-sections	Column 2 Per cent
The part of the wages paid or payable that exceeds \$432,000 but does not exceed \$1,512,000	
exceeds \$1,512,000	7.0
but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

Dated: 14 August 1989

Rosemary Follett  
Treasurer