AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

DETERMINATION FOR THE PURPOSES OF THE PAYROLL TAX ACT 1987

NO. 65 OF 1990

Under section 99 of the Taxation (Administration) Act 1987 I REVOKE the determination published in the Commonwealth Gazette No S198 on 1 July 1988 and all amendments thereto. I DETERMINE that the rates for the purposes of subsections 10(1) and (2), 11(1), (2) and (3), 12(1) and (2) and 13(1) and (2) of the Payroll Tax Act 1987 (hereinafter called 'the Act') are those in the Schedule to this determination.

Date: 18 th September 1990

CRAIG JOHN DUBY V MINISTER FOR FINANCE AND URBAN SERVICES

Authorised by the ACT Parliamentary Counsel-also accessible at www.legislation.act.gov.au

THIS IS THE SCHEDULE TO THE DETERMINATION MADE BY THE MINISTER FOR FINANCE AND URBAN SERVICES UNDER THE TAXATION (ADMINISTRATION) ACT 1987 FOR THE PURPOSES OF THE PAYROLL TAX ACT 1987 ON THE 18th DAY OF September 1990.

SCHEDULE

The Rate for the purposes of

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- subsection 10(1) of the Act for each part of the wages (paid or payable by an employer in Australia during a financial year);
- 2. subsection 10(2) of the Act for each part of the amount (referred to in subsection 10(2) of the Act);
- 3. subsection 11(1) of the Act for each part of the taxable wages (paid or payable in Australia by a group during the financial year);
- 4. subsections 11(2) and (3) of the Act for that part of the amount (referred to in those subsections); and
- 5. subsections 12(1) and (2) and subsections 13(1) and (2) of the Act for each part of the amount (referred to in each of those subsections);

is the percentage of those wages or of that amount set out in Column 2 of the following table opposite to the reference to that part of the wages or to that amount specified in Column 1 of the table.

TABLE

Column 1CParts of wages paid or payable or(ppayable or parts of amounts referred toin the respective subsections

The part of wages paid or payable that exceeds \$500,000.00

Column 2 (percent)

7.0

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