

**AUSTRALIAN CAPITAL TERRITORY**  
**TAXATION (ADMINISTRATION) ACT 1987**  
**PAYROLL TAX ACT 1987**


**DETERMINATION NO. 162 OF 1994**

Under Section 99 of the Taxation (Administration) Act 1987 I revoke Determination No 65 of 1990 dated 18 September 1990 and published in the ACT Special Gazette No S66 of 1990 and make the following determination:

- (1) Effective from 1 January 1995 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 (herein after called 'the Act') are those in the Schedule to this determination.

Date:

*15 December 1994*  
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Rosemary Follett  
Chief Minister and Treasurer

## SCHEDULE

The Rate for the purposes of

- 1 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 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 1 Parts of wages paid or payable or parts of amounts referred to in the respective subsections	Column 2 (percent)
The part of wages paid or payable that exceeds \$550,000.00	7 0%

Date .. 15 December 1994 .....



Rosemary Follett  
Chief Minister and Treasurer