

AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

DETERMINATION FOR THE PURPOSES OF THE PAYROLL TAX ACT 1987

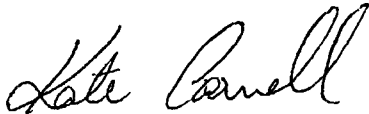
No. 167 of 1995

Under Section 99 of the Taxation (Administration) Act 1987 I revoke Determination No. 138 of 1994 dated 29 September 1994 and notified in the ACT Special Gazette No S212 of 7 October 1994 and I revoke Determination No 162 of 1994 dated 15 December 1994 and published in ACT Special Gazette No. S299 of 19 December 1994 and make the following determination:

- (1) Effective from 1 January 1996 the amount for the purposes of section 16(1) of the *Payroll Tax Act 1987* shall be \$50,000.00

- (2) Effective from 1 January 1996 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:


29/12/95

Kate Carnell
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 a financial year);
4. subsection 11(2) and (3) of the Act for that part of the amount (referred to in those subsections), and
5. subsection 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 \$600,000 00	7 0%

Date:

29/12/95



Kate Carnell
Treasurer