

# Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2016 (No 1)

## Disallowable instrument DI2016–145

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 (Amounts and Rates—Payroll Tax) Determination 2016 (No 1)*.

### 2 Commencement

This instrument commences on 1 July 2016.

### 3 Determination

For the purposes of section 139 of the *Taxation Administration Act 1999*, I determine the following:

- (a) The annual threshold amount for the purposes of schedule 1 of the *Payroll Tax Act 2011* is \$2 000 000.
- (b) The monthly threshold amount for the purposes of section 86 of the *Payroll Tax Act 2011* is \$166 666.66.
- (c) The rate for the purposes of schedule 1 of the *Payroll Tax Act 2011* 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 \$2 000 000 for the 2016–17 financial year and future financial years.
- (d) The rate for the purposes of schedule 2, part 2.1 of the *Payroll Tax Act 2011* 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 \$166 666.66 in the month.

### 4 Revocation

DI2014-180 is revoked.

## **5 Transitional Provisions**

DI2014-180 continues to apply to payroll tax on taxable wages (within the meaning of the *Payroll Tax Act 2011*) paid or payable between 1 July 2014 and 30 June 2016, inclusive.

Andrew Barr MLA  
Treasurer  
21 June 2016