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AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

DETERMINATION FOR THE PURPOSES OF THE PAYROLL TAX ACT 1987

NO. 64 OF 1990

EXPLANATORY MEMORANDUM

This instrument replaces the determination notice dated 14 August 1989 which was published in ACT Gazette No.S19 on 16 August 1989.

This instrument sets the wages threshold below which no employer is required to lodge returns and pay payroll tax under the Payroll Tax Act 1987.

From 1 October 1990 the new threshold is \$41,666.66 per month, replacing the previous threshold of \$36,000 per month.