

SPECIAL

GAZETTE

No. S66, Friday 28 September 1990

AUSTRALIAN CAPITAL TERRITORY

TAXATION (ADMINISTRATION) ACT 1987

DETERMINATION FOR THE PURPOSES OF THE PAYROLL TAX ACT 1987 NO 64 OF 1990

Under section 99 of the Taxation (Administration) Act 1987 I DETERMINE that with effect from 1 October the amount for the purposes of section 16 (1) of the Payroll Tax Act 1987 shall be \$41,666.66

Date: 18th September, 1990

Craig John Duby Minister for Finance and Urban Services

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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: 18th September 1990

CRAIG JOHN DUBY
MINISTER FOR FINANCE AND
URBAN SERVICES

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 DAY OF Separate 1990.

SCHEDULE

The Rate for the purposes of

- subsection 10(1) of the Act for each part of the wages (paid or payable by an employer in Australia during a financial year);
- 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 1 Parts of wages paid or payable or payable or parts of amounts referred to in the respective subsections | Column 2 (percent) |
|--|-----------------------|
| The part of wages paid or payable that exceeds \$500,000.00 | 7.0 |

Minister's Initials

AUSTRALIAN CAPITAL TERRITORY TAXATION (ADMINISTRATION) ACT 1987 DETERMINATION FOR THE PURPOSES OF THE FINANCIAL INSTITUTIONS DUTY ACT 1987 NO. 6 OF 1990

UNDER section 99 of the Taxation (Administration) Act 1987 I REVOKE the determination published in the Commonwealth Gazette No. S221 dated 31 August 1987 and all amendments thereto and I MAKE the following determinations:-

Citation

 This determination may be cited as the <u>Financial</u> Institutions Duty Determination 1990.

Interpretations

 For the purposes of this determination, the <u>Act means</u> the Financial Institutions <u>Duty Act 1987</u>.

Financial Institutions Duty: General

- 3. (1) Subject to clause 3(2), the rate for the purposes of section 10 of the Act is 0.06 per cent of the value of each receipt.
 - (2) The rate for the purposes of section 10 of the Act, for receipts of more than \$2,000,000.00 is \$1,200.00 for each receipt.

Financial Institutions Duty: short term

- 4. (1) The rate for the purpose of section 11 of the Act is 0.005 per cent of the average daily liability.
 - (2) The rate for the purposes of section 15 of the Act is 0.005 per cent of the average daily liability.

Date: 18th September, 1990

Craig Mohn Duby V
Minister for Finance and
Urban Services

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