

**AUSTRALIAN CAPITAL TERRITORY**  
**TAXATION ADMINISTRATION ACT 1999**  
**PAYROLL TAX ACT 1987**

**INSTRUMENT NO. 190 OF 2000**

UNDER section 139 of the *Taxation Administration Act 1999*, I revoke, on and from 1 July 2000, Determination No. 99 of 1996 made under section 99 of the *Taxation (Administration) Act 1987* notified in ACT Special Gazette No. S135 of 26 June 1996 and make the following determination:

(1) The amount for the purposes of section 16(1) of the *Payroll Tax Act 1987* shall be:

\$70,833.33	from 1 July 2000 to 30 June 2001,
\$79,166.67	from 1 July 2001 to 30 June 2002, and
\$83,333.33	from 1 July 2002.

(2) 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* are those set out in the Schedules to this determination:

Schedule 1	2000-2001 financial year,
Schedule 2	2001-2002 financial year, and
Schedule 3	2002-2003 and future financial years

Date: 4 June 2000

**Gary Humphries**  
Treasurer

**SCHEDULE 1**

**PAYROLL TAX RATE FOR THE 2000 - 2001 FINANCIAL YEAR**

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 \$850,000.

Date: 4 June 2000

*Gary Humphries*

## **SCHEDULE 2**

### **PAYROLL TAX RATE FOR THE 2001 - 2002 FINANCIAL YEAR**

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 \$950,000.

Date: 4 June 2000

*Gary Humphries*

### **SCHEDULE 3**

#### **PAYROLL TAX RATE FOR THE 2002 - 2003 AND FUTURE FINANCIAL YEARS**

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 \$1,000,000.

Date: 4 June 2000

*Gary Humphries*