

# Taxation Administration (Amounts and Rates-Payroll Tax) Determination 2011 (No 1)

## Disallowable instrument DI2011–133

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 Disallowable Instrument is the *Taxation Administration (Amounts and Rates-Payroll Tax) Determination 2011 (No 1)*.

### 2 Commencement

This Disallowable Instrument commences on 1 July 2011.

### 3 Determination

For the purposes of section 139 of the *Taxation Administration Act 1999*, the following are determined:

- (1) The monthly threshold amount for the purposes of section 86 of the *Payroll Tax Act 2011* is \$125,000.
- (2) The annual threshold amount for the purposes of Schedule 1 of the *Payroll Tax Act 2011* is \$1,500,000.
- (3) The rate for the purposes of Schedule 2, parts 2.2, 2.6, 2.7, 2.11 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 maybe, that exceeds \$125,000 in the month
- (4) 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 \$1,500,000 for the financial year 2011-2012 and future financial years.

### 4 Revocation

Disallowable Instrument No 77 of 2008 is revoked.

## **5 Transitional Provisions**

Disallowable Instrument No 77 of 2008 continues to apply to payroll tax on taxable wages (within the meaning of the *Payroll Tax Act 1987*) paid or payable before 1 July 2011.

Katy Gallagher MLA  
Treasurer  
22 June 2011