Australian Capital Territory

Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2024

**Disallowable instrument DI2024–173**

made under the

Taxation Administration Act 1999, s 139 (Determination of amounts payable under tax laws)

**1 Name of instrument**

This instrument is the *Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2024***.**

**2 Commencement**

This instrument commences on 1 July 2024.

**3 Definitions**

In this instrument:

***Act*** means the *Payroll Tax Act 2011*.

***employer****—*see Act, dictionary.

***interstate wages****—*see Act, dictionary.

***taxable wages****—*see Act, dictionary.

***total wages*** means either—

1. the total of all taxable wages and interstate wages paid or payable by the employer; or

(b) if the employer is a member of a group—the total of all taxable wages and interstate wages paid or payable by the members of the group.

**4 Meaning of eligible university**

In this instrument, ***eligible university*** means any of the following:

(a) Australian Catholic University;

(b) Charles Sturt University;

(c) The Australian National University;

(d) The University of New South Wales; and

(e) University of Canberra.

**5 Determination**

I determine the following:

(a) The annual threshold amount for the purposes of schedule 1 of the Act is $2 000 000.

(b) The monthly threshold amount for the purposes of section 86 of the Act is $166 666.66.

(c) The rate for the purposes of schedule 1 of the Act for the 2024‑25 financial year is:

(i) for an employer who is an eligible university*—*6.85%; or

(ii) for an employer other than an eligible university—the sum of the ***annual general rate*** specified in column 2 of Table 1 and the ***annual surcharge rate*** specified in column 3 of Table 1 determined based on the total wages paid or payable by the employer for the financial year specified in column 1 of Table 1.

**Table 1 Amounts payable (Rate—financial year)—Payroll Tax Act, sch 1**

|  |  |  |
| --- | --- | --- |
| **column 1****total wages (financial year)** | **column 2****annual general rate** | **column 3****annual surcharge rate** |
| more than $2 million but not more than $50 million | 6.85 per cent | nil |
| more than $50 million but not more than $100 million | 6.85 per cent | 0.25 per cent |
| more than $100 million | 6.85 per cent | 0.50 per cent |

(d) The rate for the purposes of schedule 2, part 2.1 of the Act in any month for the 2024‑25 financial year is:

(i) for an employer who is an eligible university—6.85%; or

(ii) for an employer other than an eligible university—the sum of the ***monthly general rate*** specified in column 2 of Table 2 and the ***monthly surcharge rate*** specified in column 3 of Table 2 determined based on the total wages paid or payable by the employer for any month specified in column 1 of Table 2.

**Table 2 Amounts payable (Rate—month)—Payroll Tax Act, sch 2, pt 2.1**

|  |  |  |
| --- | --- | --- |
| **column 1****total wages (month)** | **column 2****monthly general rate** | **column 3****monthly surcharge rate** |
| more than $166 666.66 but not more than $4 166 666.66 | 6.85 per cent | nil |
| more than $4 166 666.66 but not more than $8 333 333.33 | 6.85 per cent | 0.25 per cent |
| more than $8 333 333.33 | 6.85 per cent | 0.50 per cent |

**6 Revocation**

*Taxation Administration (Amounts and Rates—Payroll Tax) Determination 2016 (No 1)***,** DI2016-145 is revoked.

**7 Expiry**

This instrument expires on 31 July 2025.

Andrew Barr MLA
Treasurer

21 June 2024