



Australian
Capital Territory

Gazette

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SPECIAL

AUSTRALIAN CAPITAL TERRITORY

Taxation (Administration) Act 1987

DETERMINATION FOR THE PURPOSES OF THE PAYROLL TAX ACT 1987

Under section 99 of the Taxation (Administration) Act 1987 I DETERMINE that with effect from 1 July 1989 the amount for the purposes of section 16 (1) of the Payroll Tax Act 1987 shall be \$36,000

Date: *14 August 1989*

Rosemary Follett
Treasurer

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AUSTRALIAN CAPITAL TERRITORY

Taxation (Administration) Act 1987

DETERMINATION FOR THE PURPOSES OF THE PAYROLL TAX ACT 1987

Under section 99 of the Taxation (Amendment) Act 1987 I AMEND the determination published in the Commonwealth Gazette No S198 on 1 July 1988, with effect from 1 July 1989, by omitting the Schedule to that instrument and substituting the following:-

SCHEDULE

- (1) The rate for the purposes of sub-section 10(1) of the Act for each part of the wages (paid or payable by an employer in Australia during a financial year) specified in Column 1 of the following table is the percentage of those wages set out in Column 2 of that table opposite to the reference to that part of the wages:

Column 1 Parts of wages paid or payable	Column 2 Per cent
The part of the wages paid or payable that exceeds \$432,000 but does not exceed \$1,512,000	7.0
exceeds \$1,512,000 but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

- (2) The rate for the purposes of sub-section 10(2) of the Act for each part of the amount (referred to in sub-section 10(2) of the Act) specified in Column 1 of the following table is the percentage of that amount set out in Column 2 of that table opposite to the reference to that amount:

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Column 1 Parts of amount referred to in sub section 10(2)	Column 2 Per cent
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The part of the wages paid or payable that exceeds \$432,000 but does not exceed \$1,512,000	7.0
exceeds \$1,512,000 but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

- (3) The rate for the purposes of sub-section 11(1) of the Act for each part of the taxable wages (paid or payable in Australia by the group during the financial year) specified in Column 1 of the following table is the percentage of those wages set out in Column 2 of that table opposite to the reference to that part of the wages:

Column 1 Parts of wages paid or payable	Column 2 Per cent
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The part of the wages paid or payable that exceeds \$432,000 but does not exceed \$1,512,000	7.0
exceeds \$1,512,000 but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

- (4) The rate for the purposes of sub-section 11(2) and (3) of the Act for that part of the amount (referred to in those sub-sections) specified in Column 1 of the following table is the percentage of that amount set out in Column 2 of that table opposite to the reference to that amount:

Column 1 Parts of amount referred to in those sub-sections	Column 2 Per cent
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The part of the wages paid or payable exceeds \$432,000 but does not exceed \$1,512,000	7.0
exceeds \$1,512,000 but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

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Australian Capital Territory
No. 519

4 Taxation (Administration) Act 1987

(5) The rate for the purposes of sub-section 12(1) and (2) and sub-sections 13(1) and (2) of the Act for each part of the amount (referred to in each of those sub-sections) specified in Column 1 of the following table is the percentage of that amount set out in Column 2 of that table opposite to the reference to that amount:

Column 1	Column 2
Parts of amount referred to in those sub-sections	Per cent
The part of the wages paid or payable that exceeds \$432,000 but does not exceed \$1,512,000	
exceeds \$1,512,000	7.0
but does not exceed \$2,268,000	8.0
exceeds \$2,268,000	6.0

Dated: 14 August 1989

Rosemary Follett

Rosemary Follett
Treasurer

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AUSTRALIAN CAPITAL TERRITORY

BUSINESS FRANCHISE (TOBACCO AND PETROLEUM PRODUCTS) ACT 1984

DETERMINATION

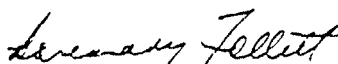
Under section 44A of the Business Franchise (Tobacco and Petroleum Products) Act 1984 I AMEND with respect to relevant periods that commence on or after 1 August 1989 section 3 of the determination notice of which was published in Commonwealth Gazette No. S358 on 22 December 1987 by omitting section three and substituting the following:

3. The specified percentages for the purposes of the provision of the Act listed in Column 1 of Table 3 shall be the percentages listed in Column 2 of Table 3 opposite and in relation to those provisions.

TABLE 3

Column 1	Column 2
Provisions	Percentages
28(1)(a) wholesale tobacco merchant's licence	35
28(1)(b) group wholesale tobacco merchant's licence	35
28(1)(c) retail tobacconist's licence	35
28(1)(d) group retail tobacconist's licence	35

Date: 14 August 1989



Rosemary Follett
Treasurer