



Victoria Government Gazette

No. 152—Friday, 28 December 1984

**NOTICE OF MAKING OF
STATUTORY RULES
WHICH ARE NOT YET
AVAILABLE**

Notice is given of the making of the following Statutory Rules:

No. *Land Tax Act 1958*
459/1984. Land Tax Regulations 1984

Pay-roll Tax Act 1971
460/1984. Pay-roll Tax (Amendment) Regulations 1984

STATUTORY RULES 1984

No. 459

Land Tax Act 1958

Land Tax Regulations 1984

*At the Executive Council Chamber,
Melbourne, the eighteenth day of December
1984*

PRESENT:

His Excellency the Governor of Victoria
Mr Mackenzie | Mr Kennan

IN PURSUANCE of the powers conferred by sections 3 and 93 of the *Land Tax Act 1958*, and all powers him thereunto enabling, His Excellency the Governor of the State of Victoria by and with the advice of the Executive Council thereof makes the following Regulations:

1. (1) These Regulations may be cited as the Land Tax Regulations 1984 and shall come into operation on 1 January 1985.

(2) The Land Tax Regulations 1969* are in these Regulations referred to as the Principal Regulations.

2. For Schedule I to the Principal Regulations there shall be substituted the following Schedule:

SCHEDULE I

Item	Column 1 Area	Column 2 Equalization Factor
1.	Shire of..... Alberton	1.00
2.	Shire of..... Alexandra	1.00
3.	City of..... Altona	1.15
4.	Shire of..... Arapiles	1.00
5.	City of..... Ararat	1.00
6.	Shire of..... Ararat	1.50
7.	Shire of..... Avoca	1.00
8.	Shire of..... Avon	1.00
9.	Shire of..... Bacchus Marsh	1.00
10.	Town of..... Bairnsdale	1.33
11.	Shire of..... Bairnsdale	1.30
12.	City of..... Ballaarat	1.10
13.	Shire of..... Ballan	1.25
14.	Shire of..... Ballarat	1.05
15.	Shire of..... Bannockburn	1.20
16.	Shire of..... Barrabool	1.00
17.	Shire of..... Bass	1.00
18.	Shire of..... Beechworth	1.05
19.	Shire of..... Belfast	1.15
20.	Shire of..... Bellarine	1.10
21.	City of..... Benalla	1.15
22.	Shire of..... Benalla	1.00
23.	City of..... Bendigo	1.00
24.	City of..... Berwick	1.12
25.	Shire of..... Bet Bet	1.00
26.	Shire of..... Birchip	1.00
27.	City of..... Box Hill	1.23
28.	Shire of..... Bright	1.00
29.	City of..... Brighton	1.45
30.	Shire of..... Broadford	1.15
31.	City of..... Broadmeadows	1.15
32.	City of..... Brunswick	1.22
33.	Shire of..... Bulla	1.17
34.	Shire of..... Buln Buln	1.18
35.	Shire of..... Bungaree	1.10
36.	Shire of..... Buninyong	1.05
37.	City of..... Camberwell	1.40
38.	Town of..... Camperdown	1.30
39.	City of..... Castlemaine	1.00
40.	City of..... Caulfield	1.40
41.	Shire of..... Charlton	1.00
42.	City of..... Chelsea	1.15
43.	Shire of..... Chiltern	1.30

Column 1	Column 2	Column 3	Column 1	Column 2	Column 3
Item	Area	Equalization Factor	Item	Area	Equalization Factor
44.	Shire of..... Cobram	1.20	98.	Borough of..... Koroit	1.20
45.	City of..... Coburg	1.18	99.	Shire of..... Korong	1.20
46.	Shire of..... Cohuna	1.30	100.	Shire of..... Korumburra	1.15
47.	City of..... Colac	1.00	101.	Shire of..... Kowree	1.30
48.	Shire of..... Colac	1.12	102.	Town of..... Kyabram	1.00
49.	City of..... Collingwood	1.20	103.	Shire of..... Kyneton	1.06
50.	Shire of..... Corio	1.08	104.	Shire of..... Leigh	1.16
51.	Shire of..... Cranbourne	1.10	105.	Shire of..... Lexton	1.00
52.	Shire of..... Creswick	1.04	106.	Shire of..... Lillydale	1.15
53.	City of..... Croydon	1.15	107.	Shire of..... Lowan	1.00
54.	City of..... Dandenong	1.13	108.	Shire of..... Maffra	1.00
55.	Shire of..... Daylesford and Glenlyon	1.30	109.	Shire of..... Maldon	1.04
56.	Shire of..... Deakin	1.00	110.	City of..... Malvern	1.50
57.	Shire of..... Diamond Valley	1.22	111.	Shire of..... Mansfield	1.00
58.	Shire of..... Dimboola	1.12	112.	Shire of..... Marong	1.04
59.	Shire of..... Donald	1.00	113.	City of..... Maryborough	1.14
60.	City of..... Doncaster and Templestowe	1.21	114.	Shire of..... McIvor	1.15
61.	Shire of..... Dundas	1.00	115.	City of... Melbourne—Central Business District	1.35
62.	Shire of..... Dunmunkle	1.00	116.	City of..... Melbourne—other than Central Business District	1.40
63.	Borough of..... Eaglehawk	1.07	117.	Shire of..... Melton	.94
64.	Shire of..... East Loddon	1.10	118.	Shire of..... Metcalfe	1.00
65.	City of..... Echuca	1.00	119.	City of..... Mildura	1.06
66.	Shire of..... Eltham	1.20	120.	Shire of..... Mildura	1.06
67.	City of..... Essendon	1.35	121.	Shire of..... Minhamite	1.20
68.	Shire of..... Euroa	1.25	122.	Shire of..... Mirboo	1.00
69.	City of..... Fitzroy	1.31	123.	City of..... Moe	1.05
70.	Shire of..... Flinders	1.04	124.	City of..... Moorabbin	1.30
71.	City of..... Footscray	1.17	125.	City of..... Mordialloc	1.24
72.	City of..... Frankston	1.10	126.	Shire of..... Mornington	1.12
73.	City of..... Geelong	1.03	127.	Shire of..... Mortlake	1.04
74.	City of..... Geelong West	1.04	128.	Shire of..... Morwell	1.15
75.	Shire of..... Gisborne	1.08	129.	Shire of..... Mount Rouse	1.45
76.	Shire of..... Glenelg	1.20	130.	Shire of..... Myrtleford	1.00
77.	Shire of..... Gordon	1.00	131.	Shire of..... Narracan	1.00
78.	Shire of..... Goulburn	1.03	132.	Shire of..... Nathalia	1.00
79.	Shire of..... Grenville	1.30	133.	Shire of..... Newham and Woodend	1.00
80.	City of..... Hamilton	1.15	134.	Shire of..... Newstead	1.00
81.	Shire of..... Hampden	1.18	135.	City of..... Newtown	1.04
82.	Shire of..... Hastings	1.00	136.	City of..... Northcote	1.25
83.	City of..... Hawthorn	1.43	137.	Shire of..... Numurkah	1.00
84.	Shire of..... Healesville	1.10	138.	City of..... Nunawading	1.19
85.	City of..... Heidelberg	1.22	139.	City of..... Oakleigh	1.20
86.	Shire of..... Heytesbury	1.00	140.	Shire of..... Ormeo	1.10
87.	City of..... Horsham	1.05	141.	Shire of..... Orbost	1.00
88.	Shire of..... Huntly	1.00	142.	Shire of..... Otway	1.15
89.	Shire of..... Kaniva	1.00	143.	Shire of..... Oxley	1.20
90.	Shire of..... Kara Kara	1.20	144.	Shire of..... Pakenham	1.15
91.	Shire of..... Karkaroc	1.10	145.	Shire of..... Phillip Island	1.00
92.	City of..... Keilor	1.18	146.	Borough of..... Port Fairy	1.40
93.	Borough of..... Kerang	1.25	147.	City of..... Port Melbourne	1.31
94.	Shire of..... Kerang	1.20	148.	Town of..... Portland	1.60
95.	City of..... Kew	1.42	149.	Shire of..... Portland	1.00
96.	Shire of..... Kilmore	1.00			
97.	City of..... Knox	1.18			

Column 1	Column 2	Column 3	Column 1	Column 2	Column 3
Item	Area	Equalization Factor	Item	Area	Equalization Factor
150.	City of..... Prahran	1.55	204.	Shire of..... Wimmera	1.15
151.	City of..... Preston	1.19	205.	Shire of..... Winchelsea	1.00
152.	Shire of..... Pyalong	1.20	206.	City of..... Wodonga	1.18
153.	Borough of..... Queenscliffe	1.05	207.	Borough of..... Wonthaggi	1.10
154.	City of..... Richmond	1.22	208.	Shire of..... Woorayl	1.00
155.	City of..... Ringwood	1.15	209.	Shire of..... Wycheproof	1.00
156.	Shire of..... Ripon	1.00	210.	Shire of..... Yackandandah	1.50
157.	Shire of..... Rochester	1.30	211.	Shire of..... Yarrawonga	1.00
158.	Shire of..... Rodney	1.00	212.	Shire of..... Yea	1.15'
159.	Shire of..... Romsey	1.20			
160.	Shire of..... Rosedale	1.25			
161.	Shire of..... Rutherglen	1.00			
162.	City of..... Sale	1.00			
163.	City of..... Sandringham	1.40			
164.	Borough of..... Sebastopol	1.03			
165.	Shire of..... Seymour	1.00			
166.	City of..... Shepparton	1.38			
167.	Shire of..... Shepparton	1.30			
168.	Shire of..... Sherbrooke	1.11			
169.	Shire of..... South Barwon	1.04			
170.	Shire of..... South Gippsland	1.33			
171.	City of..... South Melbourne	1.40			
172.	City of..... Springvale	1.17			
173.	Town of..... St. Arnaud	1.17			
174.	City of..... St. Kilda	1.32			
175.	Town of..... Stawell	1.00			
176.	Shire of..... Stawell	1.20			
177.	Shire of..... Strathfieldsaye	1.00			
178.	City of..... Sunshine	1.15			
179.	City of..... Swan Hill	1.09			
180.	Shire of..... Swan Hill	1.00			
181.	Shire of..... Talbot and Clunes	1.27			
182.	Shire of..... Tallangatta	1.05			
183.	Shire of..... Tambo	1.23			
184.	City of..... Traralgon	1.04			
185.	Shire of..... Traralgon	1.03			
186.	Shire of..... Tullaroop	1.00			
187.	Shire of..... Tungamah	1.00			
188.	Shire of..... Upper Murray	1.00			
189.	Shire of..... Upper Yarra	1.05			
190.	Shire of..... Violet Town	1.07			
191.	Shire of..... Walpeup	1.08			
192.	City of..... Wangaratta	1.00			
193.	Shire of..... Wangaratta	1.07			
194.	Shire of..... Wannon	1.07			
195.	Shire of..... Waranga	1.00			
196.	Shire of..... Warracknabeal	1.00			
197.	Shire of..... Warragul	1.20			
198.	City of..... Warrnambool	1.00			
199.	Shire of..... Warrnambool	1.10			
200.	City of..... Waverley	1.20			
201.	Shire of..... Werribee	1.11			
202.	Shire of..... Whittlesea	1.18			
203.	City of..... Williamstown	1.18			

* S.R. No. 223/69 as amended by S.R. Nos. 384/73, 94/74, 316/75, 239/76, 162/78, 400/79, 350/80, 220/81, 16/82, 485/82 and 384/83

And the Honourable Robert Allen Jolly, Her Majesty's Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

L. G. HOUSTON
Clerk of the Executive Council

STATUTORY RULES 1984

No. 460

Pay-roll Tax Act 1971

Pay-roll Tax (Amendment) Regulations 1984

*At the Executive Council Chamber, Melbourne, the
eighteenth day of December 1984*

PRESENT:

His Excellency the Governor of Victoria
Mr Mackenzie | Mr Kennan

UNDER the power conferred by the *Pay-roll Tax Act 1971*, and all other powers him enabling in that behalf, His Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, hereby makes the following Regulations:

1. (1) These Regulations may be cited as the *Pay-roll Tax (Amendment) Regulations 1984*.

(2) In these Regulations the *Pay-roll Tax Regulations 1977** are referred to as the *Principal Regulations*.

(3) These Regulations shall come into operation on 1 January 1985.

*S.R. No. 11/77 as amended by S.R. Nos. 383/77, 420/78, 219/79, 466/79, 170/80, 456/80, 179/81, 516/81, 208/82, 487/82 and 434/83

2. The Schedule to the Principal Regulations shall be amended as follows:

(a) For Form 1 there shall be substituted the following form:

PAY-ROLL TAX

VICTORIA

P.R.1

FORM 1

PAY-ROLL TAX OFFICE
436 LONSDALE STREET
Address all correspondence to:
The Commissioner of Pay-roll Tax,
G.P.O. Box 1680-P,
Melbourne, Victoria, 3001
Phone No. 609 7200

FOR OFFICE USE ONLY
R.Q. No.
G.P. No.
V.P. No.

APPLICATION FOR REGISTRATION AS EMPLOYER

REPLIES ARE NECESSARY TO ALL THE QUESTIONS ON THIS FORM WHICH MUST BE COMPLETED AND LODGED AT THE ABOVE ADDRESS

In accordance with the requirements of the Pay-roll Tax Act 1971, application is hereby made for the registration of the undermentioned employer, and the particulars set out hereunder are furnished in connection with the application:

- 1. Name of employer (use BLOCK letters)
INDIVIDUAL: state full given names and surname—
PARTNERSHIP: state full given names and surname of each partner—
CORPORATION: state registered corporate name—
ANY OTHER TYPE OF BODY OR ASSOCIATION: state full name as constituted—

2. Is the employer a Trustee appointed to act for a Trust? YES/NO*

If yes, state the name of the Trust—

3. State all Business or Trading Names—

4. Nature of business or other activity

(State in detail the type of manufacture, trade service or other business activity such as brick manufacture, motor garage, retail grocer, wholesale grocer, cartage contractors, building contractor, primary produce agent, etc.)

5. (a) Principal address in Victoria where business or other activity is carried on

Telephone No

(b) Any other addresses where business or other activity is carried on

(c) Postal address for general correspondence and issue of Pay-roll Tax Return forms

6. (a) On what date did the employer commence to employ in Victoria?

(b) What is the estimated amount of Victorian wages for the financial year ending 30th June? \$

7. Are wages paid or payable in any other State or Territory of the Commonwealth? YES/NO* If yes—

(i) on what date did the employer commence to employ in another State or Territory of the Commonwealth?

(ii) what is the estimated amount of Australian wages for the financial year ending 30th June? \$

(NOTE—If wages are paid or payable in another State or Territory (or other States or Territories) of the Commonwealth, a notification form (Form 4G or 4H) must be completed and forwarded to the Commissioner before a deduction pursuant to section 9B of the Act may be made from taxable wages included in a return.)

8. (a) List below the actual wages paid in (i) Victoria and (ii) Australia since 1st July this financial year to the end of the latest calendar month.

Table with columns: PERIOD, (i) VICTORIAN WAGES, (ii) AUSTRALIAN WAGES

(NOTE—From 1 January 1984 the term "Wages" includes payments to contractors and sub-contractors who supply services which are essentially for labour only. Circular 1/84 provides an explanation as to the operation of the Act in the taxing of Payments to Contractors. Reference to this circular is essential before attempting to determine the size of any pay-roll after 1 January 1984.)

(b) Where wages were paid in Victoria prior to the current financial year, list below, or on an attached schedule if space is insufficient—

- (i) the actual Victorian wages paid in each financial year, since the date upon which wages were first paid in Victoria;
(ii) the actual Australian wages paid in each financial year, commencing the year in which Victorian wages were first paid.

If the employer has been previously registered for pay-roll tax purposes under the above name or any other name, state (i) the registration reference number—VP, (ii) the former name of the employer, if applicable and list the Victorian and Australian wages paid in each financial year since the date of cancellation of the registration.

Table with columns: FINANCIAL YEAR, (i) VICTORIAN WAGES, (ii) AUSTRALIAN WAGES

9. Was the business or activity described in 4 above previously carried on by another employer? YES/NO*

If yes, please advise (if known) as to—

(i) name, address and V.P. No. of the previous employer..... VP

(ii) whether the previous employer ceased to pay wages from the date of the takeover. YES/NO*

10. Has the employer at any time since 1 November, 1974 been a member of a "group" within the meaning of section 9A of the Pay-roll Tax Act?† YES/NO*.

If yes—

(i) on what date did the employer first become a member of a group?

(ii) state the name and registration number of the member entitled to deduct the amount of general exemption VP

(NOTE—If no member of a group has been nominated to deduct the amount of general exemption on behalf of the group, a notification form (Form AP34) is required to be completed and lodged with the Pay-roll Tax Office).

I, the undersigned, declare the above particulars to be true.

Date *Signature of Employer, *Public Officer, or *Authorized Person

Note: *Strike out whichever is inapplicable †Further information on this aspect is available*

(b) For Form PR 2X there shall be substituted the following form:

'VICTORIA PAY-ROLL TAX RETURN FORM 2X FOR OFFICE USE ONLY

PART 2: DETACH AND RETURN THIS PART WITH YOUR PAYMENT TO:—

Commissioner of Pay-roll Tax
G.P.O. Box 1680-P
Melbourne, Vic., 3001

THIS RETURN IS DUE WITHIN 7 DAYS AFTER THE CLOSE OF THE MONTH UNLESS THE COMMISSIONER HAS GRANTED AN EXTENSION. PENALTIES will be incurred on late returns or late payments.

EMPLOYER'S NAME ADDRESS FOR SERVICE

TRANSACTION No. _____

GROUP NUMBER _____

REGISTRATION No. _____

PERIOD CODE _____

PERIOD OF RETURN _____

Your previous advice in relation to the questions below was:

1. Whether you were a member of a "group" as defined in the Pay-roll Tax Act—
2. Whether you pay wages in another State or Territory—
DOES THAT ADVICE APPLY FOR THE PERIOD OF THIS RETURN? (ANSWER "YES" OR "NO")

IF THE ANSWER IS "NO", PLEASE PROVIDE DETAILS OF CHANGES:

PLEASE SHOW THE COMMENCING AND CONCLUDING DATES OF THE PERIOD COVERED IN THIS RETURN:— From / /19 to / /19

CALCULATION OF TAX PAYABLE		
VICTORIAN WAGES PAID OR PAYABLE	\$	c
Salaries and Wages		D
Commissions		O
Bonuses and Allowances		L
Directors' Fees		L
Board and Quarters		A
Benefits		R
Payments to Contractors		S
Other Payments		O
TOTAL VICTORIAN WAGES		N
LESS Deduction*		L
NET TAXABLE WAGES		Y
TAX AT PERCENT		

*Deduction— See overleaf for explanation. New amounts apply from January 1985.

DECLARATION: I, of the undersigned, declare that the above return is true in every particular.

Date: SIGNATURE OF EMPLOYER:

(c) For Form PR 2Y there shall be substituted the following form:

'VICTORIA PAY-ROLL TAX FORM 2Y—
RETURN FOR THE FINAL PERIOD ENDING 30 JUNE 1985
AND ADJUSTMENT OF TAX

FOR OFFICE USE ONLY

PART 2. Detach and return this part, with any payment due to:
 The Commissioner of Pay-roll Tax
 G.P.O. Box 1680-P, Melbourne, Vic., 3001

TRANSACTION NUMBER

THIS RETURN IS DUE TO BE LODGED BY JULY 1985. PENALTIES WILL BE INCURRED FOR LATE RETURNS OR LATE PAYMENTS.

GROUP NUMBER

EMPLOYER'S NAME & ADDRESS FOR SERVICE

REGISTRATION No.

PERIOD CODE

1 **DETAILS FOR**

VIC. WAGES PAID OR PAYABLE	DOLLARS ONLY
Salaries and Wages
Commissions
Bonuses and Allowances
Directors' Fees
Board and Quarters
Benefits
Payments to Contractors
Other Payments
TOTAL VICTORIAN WAGES

THE DETAILS REQUESTED IN THIS BLOCK SHOULD BE COMPLETED. HOWEVER, CALCULATION OF FINAL AMOUNT OF TAX PAYABLE FOR THE FINANCIAL YEAR IS DETERMINED IN BLOCK 3

PLEASE SHOW THE COMMENCING AND CONCLUDING DATES OF THE FINAL PERIOD COVERED IN THIS RETURN: From / / 19 to / / 19

2 **TOTAL AUSTRALIAN WAGES PAID IN THE 1984-85 FINANCIAL YEAR**

NOTE: Complete this part ONLY if you paid wages both in Victoria AND ELSEWHERE IN AUSTRALIA at any time during the financial year.

THE AMOUNT OF TOTAL AUSTRALIAN WAGES IS: \$ DOLLARS ONLY

3 **ADJUSTMENT OF TAX FOR 1984-85 FINANCIAL YEAR**

	\$	C
Total Victorian Wages for period / / to 30/6/85:		
LESS Deduction (see notes on back):		
EQUALS Net Taxable Wages:		
Gross Tax at either FIVE or SIX per cent (see notes):		
LESS Reduction Amount if applicable (see notes):		
EQUALS Net Tax Payable:		
Tax previously paid in Victoria for financial year:		
REFUND AMOUNT CLAIMED		
OR		
FURTHER TAX NOW PAYABLE		

PLEASE CHECK, BEFORE SIGNING, THAT THE RETURN IS COMPLETED CORRECTLY.

DECLARATION: I,

of

the undersigned, declare that the above return is true in every particular.

Date SIGNATURE OF EMPLOYER:

(d) For Form PR 3J there shall be substituted the following form:

<p>VICTORIA PAY-ROLL TAX RETURN FORM 3J</p> <p>PART 2: DETACH AND RETURN THIS PART WITH YOUR PAYMENT TO:—</p> <p>Commissioner of Pay-roll Tax G.P.O. Box 1680-P Melbourne, Vic., 3001</p> <p>THIS RETURN IS DUE WITHIN 7 DAYS AFTER THE CLOSE OF THE MONTH UNLESS THE COMMISSIONER HAS GRANTED AN EXTENSION. PENALTIES will be incurred on late returns or late payments.</p> <p>EMPLOYER'S NAME ADDRESS FOR SERVICE</p> <p>Your previous advice in relation to the questions below was: Whether all the employers shown on the attached Schedule were members of a "group" as defined in the Pay-roll Tax Act: DOES THAT ADVICE APPLY FOR THE PERIOD OF THIS RETURN? (ANSWER "YES" OR "NO")..... IF THE ANSWER IS "NO", PLEASE PROVIDE DETAILS OF CHANGES:</p> <p>PLEASE SHOW THE COMMENCING AND CONCLUDING DATES OF THE PERIOD COVERED IN THIS RETURN: — From...../...../19.....to...../...../19.....</p>	<p style="text-align: center;">FOR OFFICE USE ONLY</p> <p>TRANSACTION No.</p> <p>GROUP NUMBER</p> <p>REGISTRATION No.</p> <p>PERIOD CODE</p> <p>PERIOD OF RETURN</p>
--	---

CALCULATION OF TAX PAYABLE		
GROUP VICTORIAN WAGES PAID OR PAYABLE AS PER SCHEDULE	\$: c
Salaries and Wages		D
Commissions		O
Bonuses and Allowances		L
Directors' Fees		L
Board and Quarters		A
Benefits		R
Payments to Contractors		S
Other Payments		O
TOTAL VICTORIAN WAGES		N
LESS Deduction*		L
NET TAXABLE WAGES		Y
TAX AT PER CENT		:

*Deduction—
See overleaf for explanation.

DECLARATION: I,

of

the undersigned, declare that the above return is true in every particular.

Date:..... SIGNATURE OF EMPLOYER:.....

(e) For Form PR 3K there shall be substituted the following form:

'VICTORIA PAY-ROLL TAX FORM 3K—
RETURN FOR THE FINAL PERIOD ENDING 30 JUNE
1985 AND ADJUSTMENT OF TAX

FOR OFFICE USE ONLY

PART 2: DETACH AND RETURN THIS PART WITH ANY PAYMENT DUE TO:

THE COMMISSIONER OF PAY-ROLL TAX
G.P.O. BOX 1680-P, MELBOURNE, VIC., 3001

THIS RETURN IS DUE TO BE LODGED BY 21 JULY 1985.
 PENALTIES will be incurred on late returns or late payments.

EMPLOYER'S NAME & ADDRESS FOR SERVICE

TRANSACTION NUMBER

GROUP NUMBER

REGISTRATION No.

PERIOD CODE

1 TOTAL GROUP DETAILS FOR

THE DETAILS REQUESTED IN THIS BLOCK SHOULD BE COMPLETED. HOWEVER, CALCULATION OF FINAL AMOUNT OF TAX PAYABLE FOR THE FINANCIAL YEAR IS DETERMINED IN BLOCK 4.

PLEASE SHOW THE COMMENCING AND CONCLUDING DATES OF THE FINAL PERIOD COVERED IN THIS RETURN: From / /19 to / /19

GROUP VIC. WAGES PAID OR PAYABLE AS PER ATTACHED SCHEDULE	DOLLARS ONLY
Salaries and Wages
Commissions
Bonuses and Allowances
Directors' Fees
Board and Quarters
Benefits
Payments to Contractors
Other Payments
TOTAL VICTORIAN WAGES

2 NOMINATED MEMBER'S TOTAL VICTORIAN WAGES FOR 1984-85 FINANCIAL YEAR

You are the NOMINATED MEMBER of the group. Show here the amount of YOUR OWN Total Victorian Taxable Wages paid in the 1984-85 financial year. \$

DOLLARS ONLY

3 AUSTRALIAN WAGES PAID IN THE 1984-85 FINANCIAL YEAR

A. If you paid wages ELSEWHERE IN AUSTRALIA at any time during the Financial Year, state here the amount of YOUR OWN TOTAL AUSTRALIAN WAGES, and then complete Section B.

(DOLLARS ONLY) \$

B. If you, or any other member of the WHOLE GROUP (whether or not registered in Victoria) paid wages ELSEWHERE IN AUSTRALIA at any time during the Financial Year, state here the amount of the WHOLE GROUP'S TOTAL AUSTRALIAN WAGES:

(DOLLARS ONLY) \$

4 ADJUSTMENT OF GROUP'S TAX FOR 1984-85 FINANCIAL YEAR

Total Victorian Wages of THE WHOLE GROUP for Period 1/7/84 to 30/6/85: \$

LESS Deduction (see notes on back):

EQUALS Net Taxable Wages:

GROSS Tax at either FIVE or SIX per cent (see notes):

LESS Reduction Amount if applicable (see notes):

EQUALS Net Tax Payable:

Tax previously paid by WHOLE GROUP in Victoria for financial year:

REFUND AMOUNT CLAIMED:

OR

FURTHER TAX NOW PAYABLE

	c
.....
.....
.....
.....
.....
.....

DECLARATION: I,
 of
 the undersigned, declare that the above return is true in every particular.
 DATE: SIGNATURE OF EMPLOYER:

(f) For Form PR 3L there shall be substituted the following form:

'VICTORIA PAY-ROLL TAX FORM 3L—

FOR OFFICE USE ONLY

RETURN FOR THE FINAL PERIOD ENDING 30 JUNE 1985 AND ADJUSTMENT OF TAX

PART 2: DETACH AND RETURN THIS PART WITH ANY PAYMENT DUE TO:

THE COMMISSIONER OF PAY-ROLL TAX
G.P.O. BOX 1680-P, MELBOURNE, VIC., 3001

THIS RETURN IS DUE TO BE LODGED BY 21 JULY 1985.

PENALTIES will be incurred on late returns or late payments.

EMPLOYER'S NAME & ADDRESS FOR SERVICE

TRANSACTION NUMBER

GROUP NUMBER

REGISTRATION No.

PERIOD CODE

1 NOMINATED MEMBER'S DETAILS FOR

THE DETAILS REQUESTED IN THIS BLOCK SHOULD BE COMPLETED. HOWEVER, CALCULATION OF FINAL AMOUNT OF TAX PAYABLE FOR THE FINANCIAL YEAR IS DETERMINED IN BLOCK 4.

PLEASE SHOW THE COMMENCING AND CONCLUDING DATES OF THE FINAL PERIOD COVERED IN THIS RETURN: From / /19 to / /19

VIC. WAGES PAID OR PAYABLE	DOLLARS ONLY
Salaries and Wages
Commissions
Bonuses and Allowances
Directors' Fees
Board and Quarters
Benefits
Payments to Contractors
Other Payments
TOTAL VICTORIAN WAGES

2 NOMINATED MEMBER'S TOTAL VICTORIAN WAGES FOR 1984-85 FINANCIAL YEAR

You are the NOMINATED MEMBER of the group. Show here the amount of YOUR OWN Total Victorian Taxable Wages paid in the 1984-85 financial year. DOLLARS ONLY

3 AUSTRALIAN WAGES PAID IN THE 1984-85 FINANCIAL YEAR

A. If you paid wages ELSEWHERE IN AUSTRALIA at any time during the Financial Year, state here the amount of YOUR OWN TOTAL AUSTRALIAN WAGES, and then complete Section B. (DOLLARS ONLY) \$

B. If you, or any other member of the WHOLE GROUP (whether or not registered in Victoria) paid wages ELSEWHERE IN AUSTRALIA at any time during the Financial Year, state here the amount of the WHOLE GROUP'S TOTAL AUSTRALIAN WAGES: (DOLLARS ONLY) \$

4 ADJUSTMENT OF GROUP'S TAX FOR 1984-85 FINANCIAL YEAR

\$ c

Total Victorian Wages of THE WHOLE GROUP for Period 1/7/84 to 30/6/85:	<input type="text"/>
LESS Deduction (see notes on back):	<input type="text"/>
EQUALS Net Taxable Wages:	<input type="text"/>
GROSS Tax at either FIVE or SIX per cent (see notes):	<input type="text"/>
LESS Reduction Amount if applicable (see notes):	<input type="text"/>
EQUALS Net Tax Payable:	<input type="text"/>
Tax previously paid by WHOLE GROUP in Victoria for financial year:	<input type="text"/>
REFUND AMOUNT CLAIMED:	<input type="text"/>
OR	
FURTHER TAX NOW PAYABLE	<input type="text"/>

DECLARATION: I,
of
the undersigned, declare that the above return is true in every particular.
DATE: SIGNATURE OF EMPLOYER:

(g) For Form 4H there shall be substituted the following form:

PAY-ROLL TAX OFFICE
436 LONSDALE STREET

VICTORIA
Pay-roll Tax Act 1971
Form 4H

PR 4

Address all correspondence to
The Commissioner of Pay-roll Tax,
G.P.O. Box 1680P,
Melbourne, Victoria 3001

(NOTE: This Form is NOT to be
used by a member of a group.)

NOTIFICATION OF AN AMOUNT OF GENERAL EXEMPTION

To be deducted from Wages in Returns

To— THE COMMISSIONER OF PAY-ROLL TAX

V.P. No.

Date

Name of Employer

Trading Name

Address Postcode

THE EMPLOYER, having paid or having been liable to pay taxable wages and interstate wages during a return period hereby NOTIFIES you pursuant to section 9B (5) of the *Pay-roll Tax Act 1971*, that the amount of deduction he claims to be entitled to make for that return period and, for subsequent return periods, except the return for June each year, which will require a calculation based on actual wages, is \$ [] which amount is calculated as set out below.

* NOTE: Pursuant to section 9B (6) the amount notified in this notification may be deducted ONLY in respect of the last return period which ended prior to the date of this notification, and subsequent return periods.

This amount will be pre-printed on future return forms, except that for June each year, and is not to be varied without the prior consent of this office.

FOR THE PURPOSES OF THE FOLLOWING CALCULATIONS THE ESTIMATES SHOULD BE BASED ON A FULL YEAR'S PAY-ROLL REGARDLESS OF WHETHER WAGES WILL BE PAYABLE THROUGHOUT THE WHOLE OF THE YEAR.

A. WHERE THE ESTIMATED AUSTRALIAN PAY-ROLL FOR THE RELEVANT FINANCIAL YEAR IS \$462,050 OR MORE—

Estimated Victorian pay-roll for the 12 months ending 30th June, 19.....\$.....	} × \$3 150 = Amount to be deducted \$.....
Estimated Australian pay-roll for the same 12 months \$.....	

OR

B. WHERE THE ESTIMATED AUSTRALIAN PAY-ROLL FOR THE RELEVANT FINANCIAL YEAR IS LESS THAN \$462 050

Estimated Victorian pay-roll for the 12 months ending 30th June, 19.....\$.....	} Item 7 of employer's calculation (as set out below) × = Amount to be deducted \$.....
Estimated Australian pay-roll for the same 12 months \$.....	

<u>Employer's Calculation</u> (only required if estimated annual Australian pay-roll is less the \$462 050)		(Example, if Australian pay-roll \$260 280)
1. Prescribed amount	\$17 916	\$17 916
2. One-twelfth of estimated Australian pay-roll for 12 months	\$	\$21 690
3. Less prescribed amount	\$17 916	\$17 916
4. Divide by 3	3) \$	3) \$3 774
5. Multiply by 2	\$ x2	\$1 258 x2
6. Subtract from prescribed amount	\$ - \$	\$2 516 - \$ 2 516
7. Amount to be inserted above	- \$	- \$15 400

Indicate by inserting a tick in the appropriate squares, those other States or Territories in which returns are required—

N.S.W. Qld. S.A. W.A. Tas. N.T. & A.C.T.

The date upon which the employer commenced to employ in another State or Territory of the Commonwealth was

I certify that the above particulars are correct to the best of my knowledge and that I am authorized to make this notification on behalf of the employer.

Signature of Employer, Public Officer or Authorized Person