

(Statutory Rules an
Administering Depa
documents sent to
retariat in connectic
Ex. Co. Secretariat: please complete this copy by
insertion of signatures and date of making, and send
to: Legislative Services Section.
Commercial & Drafting Division, Attorney-General's
Department.



Statutory Rules 1989 No. 1

115/

Income Tax Regulations² (Amendment)

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Income Tax Assessment Act 1936*.

Dated 14 JUNE 1989.

BILL HAYDEN

Governor-General

By His Excellency's Command,

J. S. DAWKINS

~~Treasurer~~ Minister of State for
Employment, Education
and Training for and on
behalf of the Treasurer

Commencement

1. (1) Subject to subregulation (2), these Regulations commence on 1 July 1989.

(2) Subregulation 9 (2) commences on 1 January 1990.

Principal Regulations

2. In these Regulations, "Principal Regulations" means the Income Tax Regulations.

Income tax instalment amounts

3. Regulation 54AB of the Principal Regulations is amended:

- (a) by omitting from paragraph (3) (ea) "or, where no such factor is specified, .5025";
- (b) by omitting from paragraph (3) (eb) "or, where no such factor is specified, .49".

Rate of deductions—employee in receipt of retirement amounts etc.

4. Regulation 54DAAA of the Principal Regulations is amended by omitting “or the sum of those amounts” (wherever occurring).

Rate of deductions where eligible lump sum is included

5. Regulation 54DAAC of the Principal Regulations is amended:

- (a) by omitting “or from the sum of those amounts”;
- (b) by omitting “25.25 cents” and substituting “22.25 cents”;
- (c) by omitting “or the sum of those amounts”.

Rate of deductions

6. Regulation 54DAP of the Principal Regulations is amended:

- (a) by omitting from paragraph 54DAP (1A) (c) “, or, where no such factor is specified, .5025”;
- (b) by omitting from paragraph 54DAP (1A) (d) “, or, where no such factor is specified, .49”.

Deduction from prescribed payments

7. Regulation 54ZED of the Principal Regulations is amended by omitting from subregulation (1A) “, or, where no such factor is specified, .5025”.

Ascertaining amounts to be deducted for failure to quote tax file number

8. Regulation 54ZEL of the Principal Regulations is amended by omitting “, or, where no such factor is specified, .5025”.

Third Schedule

9. (1) The Third Schedule to the Principal Regulations is repealed and the following Schedule substituted:

THIRD SCHEDULE

Regulation 54AB

TABLES TO BE USED IN CALCULATION OF INCOME TAX INSTALMENT AMOUNTS
IN RELATION TO EMPLOYEES

TABLE 1—RELATING TO EMPLOYEE TO WHOM PARAGRAPH 54B (1) (c) APPLIES

Column 1 Item No.	Column 2 Range in respect of relevant amount of earnings of employee	Column 3 Factor	Column 4 Amount
			\$
1	Not exceeding \$93.99	0	0
2	Exceeding \$93.99 but not exceeding \$179.99	.2130	20.0200
3	Exceeding \$179.99 but not exceeding \$191.99	.4171	56.7955
4	Exceeding \$191.99 but not exceeding \$332.99	.2263	20.0151
5	Exceeding \$332.99 but not exceeding \$388.99	.3077	47.1761
6	Exceeding \$388.99 but not exceeding \$665.99	.4025	84.0952
7	Exceeding \$665.99 but not exceeding \$954.99	.4825	137.4491
8	Exceeding \$954.99	.5025	156.5568

THIRD SCHEDULE—continued

TABLE 2—RELATING TO EMPLOYEE TO WHOM PARAGRAPH 54BA (1) (c) APPLIES

Column 1 Item No.	Column 2 Range in respect of relevant amount of earnings of employee	Column 3 Factor	Column 4 Amount
			\$
1	Not exceeding \$93.99	0	0
2	Exceeding \$93.99 but not exceeding \$332.99 . . . . .	.213	20.02
3	Exceeding \$332.99 but not exceeding \$388.99 . . . . .	.295	47.18
4	Exceeding \$388.99 but not exceeding \$665.99 . . . . .	.390	84.17
5	Exceeding \$665.99 but not exceeding \$954.99 . . . . .	.470	137.53
6	Exceeding \$954.99 . . . . .	.490	156.64

TABLE 3—RELATING TO EMPLOYEE TO WHOM PARAGRAPH 54BA (1) (d) APPLIES

Column 1 Item No.	Column 2 Range in respect of relevant amount of earnings of employee	Column 3 Factor	Column 4 Amount
			\$
1	Not exceeding \$93.99	0	0
2	Exceeding \$93.99 but not exceeding \$303.99 . . . . .	.2130	20.0200
3	Exceeding \$303.99 but not exceeding \$323.99 . . . . .	.3153	50.9983
4	Exceeding \$323.99 but not exceeding \$332.99 . . . . .	.2199	20.0159
5	Exceeding \$332.99 but not exceeding \$388.99 . . . . .	.3013	47.1702
6	Exceeding \$388.99 but not exceeding \$665.99 . . . . .	.3962	84.1282
7	Exceeding \$665.99 but not exceeding \$954.99 . . . . .	.4762	137.4821
8	Exceeding \$954.99 . . . . .	.4962	156.5898

TABLE 4—RELATING TO EMPLOYEE TO WHOM REGULATION 54D APPLIES

Column 1 Item No.	Column 2 Range in respect of relevant amount of earnings of employee	Column 3 Factor	Column 4 Amount
			\$
1	Not exceeding \$74.99 . . . . .	.2225	0.2225
2	Exceeding \$74.99 but not exceeding \$131.99 . . . . .	.3025	6.2994
3	Exceeding \$131.99 but not exceeding \$408.99 . . . . .	.4025	19.5687
4	Exceeding \$408.99 but not exceeding \$697.99 . . . . .	.4825	52.3379
5	Exceeding \$697.99 . . . . .	.5025	66.2994

TABLE 5—RELATING TO EMPLOYEE TO WHOM REGULATION 54DA APPLIES

Column 1 Item No.	Column 2 Range in respect of relevant amount of earnings of employee	Column 3 Factor	Column 4 Amount
			\$
1	Not exceeding \$395.99 . . . . .	.29	0.29
2	Exceeding \$395.99 but not exceeding \$672.99 . . . . .	.39	39.91
3	Exceeding \$672.99 but not exceeding \$960.99 . . . . .	.47	93.75
4	Exceeding \$960.99 . . . . .	.49	112.98

(2) The Third Schedule to the Principal Regulations is amended:

(a) by omitting Items 7 and 8 from Table 1 and substituting the following item:

“7 Exceeding \$665.994825 137.4491”;

(b) by omitting Items 5 and 6 from Table 2 and substituting the following item:

“5 Exceeding \$665.99470 137.53”;

(c) by omitting Items 7 and 8 from Table 3 and substituting the following item:

"7 Exceeding \$665.99 .4762 137.4821";

(d) by omitting Items 4 and 5 from Table 4 and substituting the following item:

"4 Exceeding \$408.99 .4825 52.3379";

(e) by omitting Items 3 and 4 from Table 5 and substituting the following item:

"3 Exceeding \$672.99 .47 93.75".

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on λ 1989. ¹⁵ 21 June /
2. Statutory Rules 1936 No. 94 as amended to date. For previous amendments see Note 2 to Statutory Rules 1989 No. 67 and see also Statutory Rules 1989 Nos. 67 and 80.