



Office of State Revenue  
NSW TREASURY

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Revenue Ruling No. PT66

# Average Weekly Wage Rate for the Determination of Pay-roll Tax Liability for Trust Distributions Using the Market Rate Wage for 2006-07

Section 3AC *Pay-roll Tax Act 1971*

## Ruling history

Ruling no.	Issued date	Dates of effect		Status
		From	To	
<a href="#">PT 62</a>	30 June 2004	1 / 7 / 04	30 / 6 / 05	Obsolete - applies up to 30 June 2005 - refer to PT 65 for additional rates
<a href="#">PT 65</a>	21 June 2005	1 / 7 / 05	30 / 6 / 06	Obsolete - applies up to 30 June 2006 - refer to PT 66 for additional rates
PT 66	23 June 2006	1 / 7 / 06	30 / 6 / 07	Obsolete

## Preamble

- 1 Revenue Ruling PT 60 advises employers how to determine that part of a trust distribution to a beneficiary which is liable to pay-roll tax.
- 2 Where there is no applicable industrial instrument rate, the market rate that applies is the average weekly earnings figure 'Full-time adult ordinary time earnings – original' for NSW, for the February quarter prior to the beginning of the financial year, as published in Australian Bureau of Statistics (ABS) publication 6302.0 – Average Weekly Earnings Australia.
- 3 When the average weekly earnings is the applicable "market rate", an employer may choose one of three methods to determine the 'market wage rate', but the same method must be used for all work done by that person for the whole of a particular financial year. The three alternatives methods are:
  - The weekly rate applied for each week or part of a week during which the beneficiary provided services, regardless of the number of days or hours of service provided during that week: OR
  - The daily rate applied for each day on which the beneficiary provided services during the relevant period, regardless of the number of hours of service provided during each day: OR
  - The hourly rate.
- 4 The purpose of this ruling is to advise the average weekly wage rate published by the ABS in February 2006, which will apply for the 2006-07 pay-roll tax year where there is no applicable industrial instrument rate.

## **Ruling**

- 5 The rate published by the Australian Bureau of Statistics in February 2006 and applicable for 2006-07 pay-roll tax is a weekly rate of \$1077.40, which is equivalent to \$215.48 per day or \$26.94 per hour.

**Peter Achterstraat**

Chief Commissioner of Office of State Revenue

23 June 2006