



ANNO VICESIMO SECUNDO

ELIZABETHAE II REGINAE

A.D. 1973

No. 26 of 1973

An Act to amend the Pay-roll Tax Act, 1971.

[Assented to 20th September, 1973]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Pay-roll Tax Act Amendment Act, 1973".

(2) The Pay-roll Tax Act, 1971, as amended by this Act, may be cited as the "Pay-roll Tax Act, 1971-1973".

(3) The Pay-roll Tax Act, 1971, is hereinafter referred to as "the principal Act".

2. Section 9 of the principal Act is amended—

Amendment of
principal Act,
s. 9—
Imposition of
pay-roll tax
on taxable
wages.

(a) by inserting after the passage "on all taxable wages" the passage "paid or payable before the first day of September, 1973";

and

(b) by inserting after the passage "of those wages" the passage "and, on all taxable wages, that are not liable to pay-roll tax at the rate of three and one half per centum, paid or payable on or after that day, pay-roll tax at the rate of four and one-half per centum of those wages".

Amendment of
principal Act,
s. 12—
Exemptions
from pay-roll
tax.

3. Section 12 of the principal Act is amended by striking out from paragraph (f) the word "by", being the first word in that paragraph, and inserting in lieu thereof the passage "on or before the thirtieth day of June, 1974, by".

4. Section 14 of the principal Act is amended—

Amendment of
principal Act,
s. 14—
Registration.

- (a) by striking out from subsection (3) the passage “was the holder of a certificate in force under the regulations made under the Commonwealth Act to the effect that he”;
and
- (b) by inserting in subsection (3) after the passage “was registered” the passage “, under the Commonwealth Act,”.

5. Section 50 of the principal Act is amended by inserting in subsection (1) immediately before paragraph (a) the following paragraph:—

Amendment of
principal Act,
s. 50—
Evidence.

- (aa) the employer named in the certificate is registered, or, as the case may be, is deemed to be registered, as an employer under this Act;.

In the name and on behalf of Her Majesty, I hereby assent
to this Bill.

M. L. OLIPHANT, Governor