



ANNO TRICESIMO SECUNDO

ELIZABETHAE II REGINAE

A.D. 1983

No. 26 of 1983

An Act to amend the Pay-roll Tax Act, 1971-1982.

[Assented to 16 June 1983]

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

1. (1) This Act may be cited as the "Pay-roll Tax Act Amendment Act, 1983". Short titles.

(2) The Pay-roll Tax Act, 1971-1982, is in this Act referred to as "the principal Act".

(3) The principal Act, as amended by this Act, may be cited as the "Pay-roll Tax Act, 1971-1983".

2. (1) Subject to this section, this Act shall come into operation on a day to be fixed by proclamation. Commencement.

(2) Subject to this section, the Governor may, in a proclamation fixing a day for this Act to come into operation, suspend the operation of specified provisions of this Act until a subsequent day fixed in the proclamation, or a day to be fixed by subsequent proclamation.

(3) Section 4 (a) and (e) shall be deemed to have come into operation on the first day of July, 1982.

3. Section 11a of the principal Act is amended—

(a) by striking out subparagraph (vi) of paragraph (a) of the definition of "minimum amount" in subsection (1) and substituting the following subparagraphs:

(vi) commencing on or after the first day of January, 1981, and ending before the first day of July, 1983, means the amount of three thousand one hundred and fifty dollars;

(vii) commencing on or after the first day of July, 1983, means nought; ;

Amendment of
s. 11a—
Deductions from
taxable wages.

(b) by striking out subparagraph (viii) of paragraph (a) of the definition of "prescribed amount" in subsection (1) and substituting the following subparagraphs:

(viii) commencing on or after the first day of January, 1983, and ending before the first day of July, 1983, means the amount of eleven thousand six hundred and sixty-six dollars;

(ix) commencing on or after the first day of July, 1983, and ending before the first day of July, 1984, means the amount of thirteen thousand three hundred and thirty-three dollars;

(x) commencing on or after the first day of July, 1984, and ending before the first day of July, 1985, means the amount of sixteen thousand six hundred and sixty-six dollars;

(xi) commencing on or after the first day of July, 1985, means the amount of twenty thousand eight hundred and thirty-three dollars.

Amendment of
s. 12—
Exemption from
pay-roll tax.

4. Section 12 of the principal Act is amended—

(a) by inserting in subsection (1) after paragraph (c) the following paragraph:

(ca) by an employer who provides health services otherwise than for the purpose of profit or gain, being wages paid or payable to an employee during a period in respect of which the employer satisfies the Commissioner that the employee is engaged exclusively in the provision of those health services or is engaged exclusively in work that is incidental to the provision of those health services; ;

(b) by inserting in subsection (1) after paragraph (ca) the following paragraph:

(cb) by the Family Planning Association Of South Australia Incorporated; ;

(c) by inserting in subsection (1) after paragraph (d) the following paragraphs:

(daa) by a university or a college of advanced education to a person in relation to his employment by the university or college pursuant to the Work Experience Training in Commonwealth Establishments scheme established by the government of the Commonwealth;

(dab) by, or on behalf of, an association or other body the principal function of which is to represent and serve the interests of employers in a particular industry, being wages paid or payable to an apprentice pursuant to an agreement entered into between the association or other body and the apprentice for the purpose of training the apprentice in a trade or other vocation;

(dac) by the Kindergarten Union of South Australia;

(dad) by an employer who conducts a kindergarten otherwise than for the purpose of profit or gain, being wages paid or payable to an employee during a period in respect of which the employer satisfies the Commissioner that the employee is engaged exclusively in work of the kindergarten of a kind ordinarily performed in connection with the conduct of a kindergarten; ;

(d) by inserting after subsection (4) the following subsection:

(5) Subsection (2) does not apply to wages paid or payable in respect of the employment of a person after the thirtieth day of June, 1983.;

and

(e) by inserting after subsection (5) the following subsection:

(6) In this section—

“health service” means—

(a) any service designed to promote health;

(b) any therapeutic or other service designed to cure, alleviate, or afford protection against, any mental or physical illness, abnormality or disability;

(c) any paramedical or ambulance service;

(d) the care of, or assistance to, sick or disabled persons at their place of residence;

or

(e) any prescribed service.

5. Section 13a of the principal Act is amended—

Amendment of
s. 13a—
Interpretation.

(a) by inserting in subsection (2) after subparagraph (viii) of paragraph *(e)* the following subparagraphs:

(ix) in relation to the financial year commencing on the first day of July, 1983, the amount of eighty thousand dollars;

(x) in relation to the financial year commencing on the first day of July, 1984, the amount of one hundred thousand dollars;

(xi) in relation to the financial year commencing on the first day of July, 1985, and each succeeding financial year, the amount of one hundred and twenty-five thousand dollars; ;

(b) by inserting in subsection (2) after subparagraph (vii) of paragraph *(g)* the following subparagraphs:

(viii) in relation to the financial year commencing on the first day of July, 1983, the amount of eighty thousand dollars;

(ix) in relation to the financial year commencing on the first day of July, 1984, the amount of one hundred thousand dollars;

(x) in relation to the financial year commencing on the first day of July, 1985, and each succeeding financial year,

the amount of one hundred and twenty-five thousand dollars; ;

(c) by striking out subparagraph (vii) of paragraph (j) of subsection (2) and substituting the following subparagraphs:

(vii) in relation to the financial years commencing on the first day of July, 1981, and the first day of July, 1982, the amount of eighteen thousand nine hundred dollars;

(viii) in relation to the financial year commencing on the first day of July, 1983, and each succeeding financial year, nought; ;

and

(d) by striking out subparagraph (vi) of paragraph (k) of subsection (2) and substituting the following subparagraphs:

(vi) in relation to the financial years commencing on the first day of July, 1980, the first day of July, 1981, and the first day of July, 1982, the amount of eighteen thousand nine hundred dollars;

(vii) in relation to the financial year commencing on the first day of July, 1983, and each succeeding financial year, nought; .

Amendment of
s. 14—
Registration.

6. Section 14 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “two thousand six hundred and fifty dollars” and substituting the passage “the prescribed amount”;

(b) by striking out from subsection (2b) the passage “two thousand six hundred and fifty dollars” and substituting the passage “the prescribed amount”;

and

(c) by inserting after subsection (3) the following subsection:

(4) The prescribed amount referred to in subsections (1) and (2b) shall be—

(a) in relation to a month occurring in the financial year commencing on the first day of July, 1983, the amount of three thousand and fifty dollars;

(b) in relation to a month occurring in the financial year commencing on the first day of July, 1984, the amount of three thousand eight hundred dollars;

(c) in relation to a month occurring in the financial year commencing on the first day of July, 1985, and in each succeeding financial year, the amount of four thousand eight hundred dollars.

7. Section 18k of the principal Act is amended—

Amendment of
s. 18k—
Interpretation.

(a) by inserting in subsection (2) after subparagraph (viii) of paragraph (e) the following subparagraphs:

- (ix) in relation to the financial year commencing on the first day of July, 1983, the amount of eighty thousand dollars;
- (x) in relation to the financial year commencing on the first day of July, 1984, the amount of one hundred thousand dollars;
- (xi) in relation to the financial year commencing on the first day of July, 1985, and each succeeding financial year, the amount of one hundred and twenty-five thousand dollars; ;

(b) by inserting in subsection (2) after subparagraph (vii) of paragraph (g) the following subparagraphs:

- (viii) in relation to the financial year commencing on the first day of July, 1983, the amount of eighty thousand dollars;
- (ix) in relation to the financial year commencing on the first day of July, 1984, the amount of one hundred thousand dollars;
- (x) in relation to the financial year commencing on the first day of July, 1985, and each succeeding financial year, the amount of one hundred and twenty-five thousand dollars; ;

(c) by striking out subparagraph (vii) of paragraph (j) of subsection (2) and substituting the following subparagraphs:

- (vii) in relation to the financial years commencing on the first day of July, 1981, and the first day of July, 1982, the amount of eighteen thousand nine hundred dollars;
- (viii) in relation to the financial year commencing on the first day of July, 1983, and each succeeding financial year, nought; ;

and

(d) by striking out subparagraph (vi) of paragraph (k) of subsection (2) and substituting the following subparagraphs:

- (vi) in relation to the financial years commencing on the first day of July, 1980, the first day of July, 1981, and the first day of July, 1982, the amount of eighteen thousand nine hundred dollars;
- (vii) in relation to the financial year commencing on the first day of July, 1983, and each succeeding financial year, nought; .

8. Section 56a of the principal Act is amended—

Amendment of
s. 56a—
Refund of pay-
roll tax with view
to stimulating
employment.

(a) by inserting in subsection (5) after the passage “he may” the passage
“, subject to subsection (11),”;

and

(b) by inserting after subsection (10) the following subsection:

(11) A refund of pay-roll tax shall not be made under this section in relation to a period of employment occurring after the thirtieth day of June, 1983.

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

D. B. DUNSTAN, Governor