



ANNO TRICESIMO PRIMO

ELIZABETHAE II REGINAE

A.D. 1982

No. 33 of 1982

An Act to amend the Pay-roll Tax Act, 1971-1980.

[Assented to 15 April 1982]

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, 1982". Short titles.

(2) The Pay-roll Tax Act, 1971-1980, 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, 1971-1982".

2. This Act shall come into operation on the first day of July, 1982.

Commence-
ment.

3. Section 11a of the principal Act is amended by striking out subparagraph (vi) of paragraph (a) of the definition of "prescribed amount" in subsection (1) and substituting the following subparagraphs:

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

(vi) commencing on or after the first day of January, 1981, and ending before the first day of July, 1982, means the amount of seven thousand dollars;

(vii) commencing on or after the first day of July, 1982, means the amount of ten thousand four hundred and sixteen dollars;

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

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

Amendment of
s. 13a—
"Financial
year"
for purposes of
this section and
sections 13b
and 13c and
"prescribed
amount" for
purposes of
sections 13b
and 13c.

(vii) in relation to the financial year commencing on the first day of July, 1981, the amount of forty-two thousand dollars;

- (viii) in relation to the financial year commencing on the first day of July, 1982, and each succeeding financial year, the amount of sixty-two thousand four hundred and ninety-six dollars;;

and

- (b) by striking out subparagraph (vi) of paragraph (g) of subsection (2) and substituting the following subparagraphs:

- (vi) in relation to the financial year commencing on the first day of July, 1980, and the financial year commencing on the first day of July, 1981, the amount of forty-two thousand dollars;

- (vii) in relation to the financial year commencing on the first day of July, 1982, and each succeeding financial year, the amount of sixty-two thousand four hundred and ninety-six dollars;.

Amendment of
s. 14—
Registration.

5. Section 14 of the principal Act is amended—

- (a) by striking out from subsection (1) the passage “one thousand six hundred dollars” and substituting the passage “two thousand four hundred dollars”;

and

- (b) by striking out from subsection (2b) the passage “one thousand six hundred dollars” and substituting the passage “two thousand four hundred dollars”.

Amendment of
s. 18k.
“Financial
year” for
purposes of
this section
and sections 18 l
and 18m and
“prescribed
amount” for
purposes of
sections 18 l and
18m.

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

- (a) by striking out subparagraph (vii) of paragraph (e) of subsection (2) and substituting the following subparagraphs:

- (vii) in relation to the financial year commencing on the first day of July, 1981, the amount of forty-two thousand dollars;

- (viii) in relation to the financial year commencing on the first day of July, 1982, and each succeeding financial year, the amount of sixty-two thousand four hundred and ninety-six dollars;;

and

- (b) by striking out subparagraph (vi) of paragraph (g) of subsection (2) and substituting the following subparagraphs:

- (vi) in relation to the financial year commencing on the first day of July, 1980, and the financial year commencing on the first day of July, 1981, the amount of forty-two thousand dollars;

- (vii) in relation to the financial year commencing on the first day of July, 1982, and each succeeding financial year, the amount of sixty-two thousand four hundred and ninety-six dollars;.

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

W. R. CROCKER, Governor's Deputy