



ANNO VICESIMO SEXTO

**ELIZABETHAE II REGINAE**

A.D. 1977

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**No. 37 of 1977**

An Act to amend the Pay-roll Tax Act, 1971-1976 .

[Assented to 8th December, 1977]

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, 1977".

(2) The Pay-roll Tax Act, 1971-1976, is hereinafter referred to as "the principal Act".

(3) The principal Act, as amended by this Act, may be cited as the "Pay-roll Tax Act, 1971-1977".

Commence-  
ment.

2. This Act shall come into operation on the first day of January, 1978.

Amendment of  
principal Act,  
s. 11a—  
Deduction  
from taxable  
wages after  
1st January,  
1976.

3. Section 11a of the principal Act is amended by striking out from subsection (1) the definitions of "minimum amount" and "prescribed amount" and inserting in lieu thereof the following definitions:—

"minimum amount" in relation to a return for a return period—

(a) where the return period is a period of one month—

(i) ending before the first day of January, 1977,  
means the amount of one thousand seven  
hundred and thirty-three dollars;

(ii) commencing on or after the first day of January,  
1977, and ending before the first day of January,  
1978, means the amount of two thousand dollars;

(iii) commencing on or after the first day of January,  
1978, means the amount of two thousand two  
hundred and fifty dollars;

or

(b) where the return period is a period of more than one month,  
means for each month of the return period the amount  
referred to in paragraph (a) of this definition in relation  
to that month:

“prescribed amount” in relation to a return for a return period—

(a) where the return period is a period of one month—

(i) ending before the first day of January, 1977, means the amount of three thousand four hundred and sixty-six dollars;

(ii) commencing on or after the first day of January, 1977, and ending before the first day of January, 1978, means the amount of four thousand dollars;

(iii) commencing on or after the first day of January, 1978, means the amount of five thousand dollars;

or

(b) where the return period is a period of more than one month, means for each month of the return period the amount referred to in paragraph (a) of this definition in relation to that month.

4. Section 13a of the principal Act is amended by striking out subsections (2), (2a) and (2b) and inserting in lieu thereof the following subsection:—

Amendment of principal Act, s. 13a—  
“Financial year” for purposes of this section and sections 13b and 13c and “prescribed amount” for purposes of sections 13b and 13c—

(2) For the purposes of any financial year commencing on or after the first day of January, 1976, a reference in sections 13b and 13c of this Act to the prescribed amount is, in relation to an employer, a reference to—

(a) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[ \left\{ \frac{AX}{184} + \frac{BY}{Z} \right\} - \frac{2}{3} \left\{ TW + IW - \left( \frac{AX}{184} + \frac{BY}{Z} \right) \right\} \right];$$

or

(b) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[ \frac{CX}{184} + \frac{DY}{Z} \right],$$

whichever is the greater amount, where—

(c) TW is the amount of the taxable wages paid or payable by the employer during the financial year;

(d) IW is the amount of the interstate wages paid or payable by the employer during the financial year;

(e) A is—

(i) in relation to the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976, nought;

(ii) in relation to the financial year commencing on the first day of July, 1976, the amount of twenty thousand eight hundred dollars;

(iii) in relation to the financial year commencing on the first day of July, 1977, the amount of twenty-four thousand dollars;

- (iv) in relation to the financial year commencing on the first day of July, 1978, and each succeeding financial year, the amount of thirty thousand dollars;
- (f) X is the number of days in the period, if any, commencing on the first day of July in the financial year and ending on the thirty-first day of December in the financial year in respect of which the employer paid or was liable to pay wages (disregarding foreign wages);
- (g) B is—
- (i) in relation to the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976, the amount of twenty thousand eight hundred dollars;
  - (ii) in relation to the financial year commencing on the first day of July, 1976, the amount of twenty-four thousand dollars;
  - (iii) in relation to the financial year commencing on the first day of July, 1977, and each succeeding financial year, the amount of thirty thousand dollars;
- (h) Y is the number of days in the period commencing on the first day of January in the financial year and ending on the thirtieth day of June in the financial year in respect of which the employer paid or was liable to pay wages (disregarding foreign wages);
- (i) Z is the number of days in the period commencing on the first day of January in the financial year and ending on the thirtieth day of June in the financial year;
- (j) C is—
- (i) in relation to the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976, nought;
  - (ii) in relation to the financial year commencing on the first day of July, 1976, the amount of ten thousand four hundred dollars;
  - (iii) in relation to the financial year commencing on the first day of July, 1977, the amount of twelve thousand dollars;
  - (iv) in relation to the financial year commencing on the first day of July, 1978, and each succeeding financial year, the amount of thirteen thousand five hundred dollars;
- (k) D is—
- (i) in relation to the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976, the amount of ten thousand four hundred dollars;

- (ii) in relation to the financial year commencing on the first day of July, 1976, the amount of twelve thousand dollars;
- (iii) in relation to the financial year commencing on the first day of July, 1977, and each succeeding financial year, the amount of thirteen thousand five hundred dollars.

5. Section 14 of the principal Act is amended—

Amendment of principal Act, s. 14—  
Registration.

- (a) by striking out from subsection (1) the passage “nine hundred dollars” and inserting in lieu thereof the passage “one thousand one hundred and fifty dollars”;
- and
- (b) by striking out from subsection (2b) the passage “nine hundred dollars” and inserting in lieu thereof the passage “one thousand one hundred and fifty dollars”.

6. Section 15 of the principal Act is amended by striking out from subsection (1) the passage “in triplicate”.

Amendment of principal Act, s. 15—  
Returns.

7. Section 18k of the principal Act is amended by striking out subsections (2), (3) and (4) and inserting in lieu thereof the following subsection:—

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

(2) For the purposes of any financial year commencing on or after the first day of January, 1976, a reference in sections 18l and 18m to the prescribed amount is, in relation to a designated group employer, a reference to—

- (a) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[ \left\{ \frac{AX}{184} + \frac{BY}{Z} \right\} - \frac{2}{3} \left\{ TW + IW - \left( \frac{AX}{184} + \frac{BY}{Z} \right) \right\} \right];$$

or

- (b) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[ \frac{CX}{184} + \frac{DY}{Z} \right],$$

whichever is the greater amount, where—

- (c) TW is the amount of the taxable wages paid or payable by the members of the group during such period of the financial year as the designated group employer was the designated group employer in respect of the group;
- (d) IW is the amount of the interstate wages paid or payable by the members of the group during the period referred to in paragraph (c) of this subsection;
- (e) A is—
  - (i) in relation to the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976, nought;

- (ii) in relation to the financial year commencing on the first day of July, 1976, the amount of twenty thousand eight hundred dollars;
  - (iii) in relation to the financial year commencing on the first day of July, 1977, the amount of twenty-four thousand dollars;
  - (iv) in relation to the financial year commencing on the first day of July, 1978, and each succeeding financial year, the amount of thirty thousand dollars;
- (f) X is the number of days in that part, if any, ending on the thirty-first day of December of the period referred to in paragraph (c) of this subsection, reduced by the number of days, if any, during that part in respect of which none of the members of the group paid or was liable to pay wages (disregarding foreign wages);
- (g) B is—
- (i) in relation to the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976, the amount of twenty thousand eight hundred dollars;
  - (ii) in relation to the financial year commencing on the first day of July, 1976, the amount of twenty-four thousand dollars;
  - (iii) in relation to the financial year commencing on the first day of July, 1977, and each succeeding financial year, the amount of thirty thousand dollars;
- (h) Y is the number of days in that part commencing on the first day of January of the period referred to in paragraph (c) of this subsection, reduced by the number of days, if any, during that part in respect of which none of the members of the group paid or was liable to pay wages (disregarding foreign wages);
- (i) Z is the number of days in the period commencing on the first day of January in the financial year and ending on the thirtieth day of June in the financial year;
- (j) C is—
- (i) in relation to the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976, nought;
  - (ii) in relation to the financial year commencing on the first day of July, 1976, the amount of ten thousand four hundred dollars;
  - (iii) in relation to the financial year commencing on the first day of July, 1977, the amount of twelve thousand dollars;

(iv) in relation to the financial year commencing on the first day of July, 1978, and each succeeding financial year, the amount of thirteen thousand five hundred dollars;

(k) D is—

(i) in relation to the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976, the amount of ten thousand four hundred dollars;

(ii) in relation to the financial year commencing on the first day of July, 1976, the amount of twelve thousand dollars;

(iii) in relation to the financial year commencing on the first day of July, 1977, and each succeeding financial year, the amount of thirteen thousand five hundred dollars.

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

K. SEAMAN, Governor