



ANNO TRICESIMO SEPTIMO

# ELIZABETHÆ II REGINÆ

A.D. 1988

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No. 64 of 1988

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

[Assented to 27 October 1988]

The Parliament of South Australia enacts as follows:

## Short title

1. (1) This Act may be cited as the *Pay-roll Tax Act Amendment Act, 1988*.
- (2) The *Pay-roll Tax Act, 1971*, is in this Act referred to as "the principal Act".

## Commencement

2. (1) Subject to subsection (2), this Act will be deemed to have come into operation on 1 July, 1988.
- (2) Section 8 and the schedule will come into operation by proclamation.

## Deduction from taxable wages

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

"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 1 October, 1988, means \$22 500;
  - (ii) commencing on or after 1 October, 1988 and ending before 1 April, 1989, means \$25 000;
  - (iii) commencing on or after 1 April, 1989, means \$27 500;
- (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.

## Meaning of prescribed amount

4. Section 13a of the principal Act is amended by striking out subsection (2) and substituting the following subsection:

- (2) A reference in section 13b or 13c to the prescribed amount—
  - (a) in relation to the financial year commencing on 1 July, 1988, is a reference to an amount calculated in accordance with the following formula:

$$\frac{TW}{TW + IW} \left[ \left( \frac{CS}{92} + \frac{DU}{182} + \frac{EV}{91} \right) - \frac{1}{4} \left( TW + IW - \left( \frac{CS}{92} + \frac{DU}{182} + \frac{EV}{91} \right) \right) \right]$$

where—

- TW is the amount of the taxable wages paid or payable by the employer during the financial year
- IW is the amount of the interstate wages paid or payable by the employer during the financial year
- C is \$67 500
- S is the number of days in the period commencing on 1 July, 1988, and ending on 30 September, 1988, in respect of which the employer paid or was liable to pay wages (disregarding foreign wages)
- D is \$150 000
- U is the number of days in the period commencing on 1 October, 1988, and ending on 31 March, 1989, in respect of which the employer paid or was liable to pay wages (disregarding foreign wages)
- E is \$82 500
- V is the number of days in the period commencing on 1 April, 1989, and ending on 30 June, 1989, in respect of which the employer paid or was liable to pay wages (disregarding foreign wages);

(b) in relation to each subsequent financial year, is a reference to an amount calculated in accordance with the following formula:

$$\frac{TW}{TW + IW} \left[ \left( \frac{AX}{184} + \frac{AY}{Z} \right) - \frac{1}{4} \left( TW + IW - \left( \frac{AX}{184} + \frac{AY}{Z} \right) \right) \right]$$

where—

- TW is the amount of the taxable wages paid or payable by the employer during the financial year
- IW is the amount of the interstate wages paid or payable by the employer during the financial year

- A is \$165 000
- X is the number of days in the period 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)
- 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)
- 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.

### Registration

5. Section 14 of the principal Act is amended by striking out from subsection (4) "\$5 150" and substituting "\$5 700".

### Interpretation

6. Section 18k of the principal Act is amended by striking out subsection (1) and substituting the following subsection:

(1) A reference in section 18l or 18m to the prescribed amount—

(a) in relation to the financial year commencing on 1 July, 1988, is a reference to an amount calculated in accordance with the following formula:

$$\frac{TW}{TW + IW} \left[ \left( \frac{CS}{92} + \frac{DU}{182} + \frac{EV}{91} \right) - \frac{1}{4} \left( TW + IW - \left( \frac{CS}{92} + \frac{DU}{182} + \frac{EV}{91} \right) \right) \right]$$

where—

- 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
- IW is the amount of the interstate wages paid or payable by the members of the group during the period referred to above
- C is \$67 500
- S is the number of days in the period commencing on 1 July, 1988, and ending on 30 September, 1988, in respect of which any member of the group paid or was liable to pay wages (disregarding foreign wages)
- D is \$150 000
- U is the number of days in the period commencing on 1 October, 1988, and ending on 31 March, 1989, in respect of which any member of the group paid or was liable to pay wages (disregarding foreign wages)

- E is \$82 500
- V is the number of days in the period commencing on 1 April, 1989, and ending on 30 June, 1989, in respect of which any member of the group paid or was liable to pay wages (disregarding foreign wages);

(b) in relation to each subsequent financial year, is a reference to an amount calculated in accordance with the following formula:

$$\frac{TW}{TW + IW} \left[ \left( \frac{AX}{184} + \frac{AY}{Z} \right) - \frac{1}{4} \left( TW + IW - \left( \frac{AX}{184} + \frac{AY}{Z} \right) \right) \right]$$

where—

- 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
- IW is the amount of the interstate wages paid or payable by the members of the group during the period referred to above
- A is \$165 000
- X is the number of days in the period 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 any member of the group paid or was liable to pay wages (disregarding foreign wages)
- 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 any member of the group paid or was liable to pay wages (disregarding foreign wages)
- 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.

#### Substitution of s. 21a

7. Section 21a of the principal Act is repealed and the following section is substituted:

##### Refund of tax overpaid

21a. Where the Commissioner finds that as a consequence of amendments effected to this Act tax has been overpaid, the Commissioner may, on the Commissioner's own initiative, refund to the person who paid the tax the amount of the overpayment.

#### Statute Law Revision Amendments

8. The Act is further amended in the manner set out in the schedule.

## SCHEDULE

Section Amended	How Amended
Long title	Strike out "purposes connected therewith" and substitute "related purposes".
Words of enactment	Strike out these words and substitute "The Parliament of South Australia enacts as follows:".
Section 2	Strike out this section.
Section 3 (1) Definition of "the Commissioner"	Strike out "he is".
Definition of "corporation"	Strike out "to that expression by subsection (1) of section 5 of the Companies Act, 1962, as amended" and substitute "by section 5 of the <i>Companies (South Australia) Code</i> ".
Definition of "council"	Strike out "Planning and Development Act, 1966-1971" and substitute " <i>Planning Act, 1982</i> ".  Strike out "referred to in Part XIX of" and substitute "under".  Strike out "the Metropolitan County Board constituted under the Food and Drugs Act, 1908-1967,".
Definition of "designated group employer"	Strike out "of this Act".
Definition of "employer"	Strike out "any" (first occurring) and substitute "a".
Definition of "financial year"	Strike out "the first day of July" and substitute "1 July".
Definition of "group"	Strike out "of this Act".
Definition of "liquidator"	Strike out "the" (first occurring) and substitute "a".  Strike out "the person" (second occurring).
Definition of "pay-roll tax"	Strike out "of this Act".
Definition of "taxable wages"	Transpose "under section 8" so as to follow "tax".  Strike out "of this Act".
Definition of "the Tribunal"	Strike out "of this Act".
Definition of "trustee"	Strike out from paragraph (b) "taking upon himself" and substitute "assuming".  Strike out from paragraph (b) "any legal" and substitute "a legal".
Definition of "voting share"	Strike out "to that expression by subsection (1) of section 5 of the Companies Act, 1962, as amended" and substitute "by section 5 of the <i>Companies (South Australia) Code</i> ".
Definition of "wages"	Strike out "any" (first occurring).
Section 3 (1a)	Strike out "shall not be regarded as" and substitute "does not constitute".
Section 3 (1b)	Strike out "shall not be regarded as" and substitute "does not constitute".
Section 3 (2)	Strike out this subsection and substitute:  (2) For the purposes of this Act—  (a) a value of \$1.50 per week, or such other value as is prescribed in relation to a particular case, or cases of a particular class, is attributed to meals or sustenance provided by an employer;  and  (b) a value of \$0.50 per week, or such other value as is prescribed in relation to a particular case, or cases of a particular class, is attributed to the use of premises or quarters provided by an employer.
Section 3 (3)	Strike out "For the purposes of this Act," and substitute "This Act applies in relation to".  Strike out "together shall be deemed to be" and substitute "as if they together constituted".
Section 3 (4)	Strike out "of this Act".  Strike out "shall be" and substitute "are".

Section Amended	How Amended
Section 3 (5)	Strike out "shall be" and substitute "is".
Section 4	Strike out this section.
Section 5	Strike out "shall have" and substitute "has".
Section 6	Strike out "Public Service Board" and substitute "Commissioner for Public Employment".
Section 7	Strike out "shall" and substitute "must".
Section 8 (1)	Strike out "of this Act".  Strike out "wages that are paid or payable by an employer after the month of August, 1971 (whether in respect of services performed or rendered before, during or after that month), and".
Section 8 (1) (a)	Strike out "are" (first occurring).
Section 8 (1) (b)	Strike out "are" (first occurring).
Section 8 (1)	Strike out "except wages that".
Section 8 (1) (c)	Strike out this paragraph.
Section 8 (1) (d)	Strike out this paragraph.
Section 8 (2)	Strike out "paragraph (a) of subsection (1) of this section" and substitute "subsection (1) (a)".  Strike out "his" and substitute "an".  Strike out "shall be deemed" and substitute "are to be taken".
Section 8 (2) (c)	Strike out "deemed, by" and substitute "to be taken under".  Strike out "of this subsection".  Strike out "by" (second occurring) and substitute "under".
Section 8 (3)	After "his" insert "or her".  Strike out "shall be deemed" and substitute "are to be taken".
Section 9	Strike out this section and substitute:  <b>Imposition of pay-roll tax on taxable wages</b> 9. (1) Subject to, and in accordance with, the provisions of this Act, pay-roll tax is imposed and chargeable on all taxable wages at the rate of five per cent of those wages. (2) Pay-roll tax is levied and collected for the credit of the Consolidated Account at the Treasury.
Section 10	Strike out "shall" and substitute "must".
Section 11	Strike out this section.
Section 11a (3)	Strike out "there shall be deducted" and substitute "a deduction is made".  After "employer" (second occurring) insert "as follows".
Section 11a (3) (a)	Insert "the deduction is" before "the prescribed amount" (first occurring).
Section 11a (3) (b)	Insert "the deduction is" before "an amount".
Section 11a (5)	Strike out "he" and substitute "the employer".
Section 11a (6)	Strike out "of this section, there shall" and substitute ", the amount nominated in that notice is".  Strike out "of this section, be deducted, for a return period (being the return period ending last before the day on which he served that notice on the Commissioner or any subsequent return period)" and substitute ", deducted".  Strike out "any such return period" and substitute "the return period that last ended before service of the notice or any subsequent return period".  Strike out "the amount nominated in that notice".
Section 11a (7)	Strike out "to him".  Strike out "of his own motion" and substitute "on the Commissioner's own initiative".

Section Amended	How Amended
Section 11a (8)	<p>Strike out "there shall" and substitute "the amount so specified will".</p> <p>Strike out "the amount so specified".</p> <p>Strike out "of this section".</p> <p>Strike out "any such revocation shall have" and substitute "such a revocation has".</p> <p>Strike out "before, but not before the date of the determination, or after, or the return period in which, the instrument is executed by him" and substitute "the one in which the instrument of revocation is executed or a return period falling before or after that return period (but the revocation cannot take effect before the date of the determination)".</p>
Section 11a (9)	<p>Strike out "shall" and substitute "must".</p> <p>Strike out "of this section".</p>
Section 12 (1) (d) (ii)	Strike out "of education".
Section 12 (1) (daa)	Strike out "his".
Section 12 (1) (dac)	Strike out this paragraph.
Section 12 (1) (f)	Strike out this paragraph.
Section 12 (1) (h)	<p>Strike out "members" and substitute "a member".</p> <p>Strike out "his"</p>
Section 12 (2) - (5)	Strike out these subsections.
Section 12 (6) Definition of "health service"	<p>Strike out from paragraph (a) "any" and substitute "a".</p> <p>Strike out from paragraph (b) "any" (first occurring) and substitute "a".</p> <p>Strike out from paragraphs (c) and (e) "any" and substitute, in each case, "a".</p>
Section 13	Strike out this section.
Section 13a (1)	Strike out "of this Act".
Section 13a (3)	<p>Strike out "his" and substitute "the person's".</p> <p>Strike out "by him".</p>
Section 13a (3) (a)	Strike out "he" and substitute "the person".
Section 13a (3) (b)	Strike out "he" and substitute "the person".
Section 13b (1) Definition of "annual amount of pay-roll tax"	<p>Strike out "or rates".</p> <p>Strike out "or this Act".</p>
Section 13b (2)	Strike out "commencing on or after the first day of January, 1976".
Section 13b (2) (a)	<p>Strike out "shall" and substitute "must".</p> <p>Strike out "of this section".</p> <p>Strike out "he made" and substitute "making".</p> <p>Strike out "him" and substitute "the employer".</p> <p>Strike out "of this Act".</p>
Section 13b (2) (b)	<p>Strike out "shall" and substitute "must".</p> <p>Strike out "he made" and substitute "making".</p> <p>Strike out "he" (second occurring) and substitute "the employer".</p>
Section 13b (3)	<p>Strike out "paragraph (a) of subsection (2) of this section shall" and substitute "subsection (2) (a) must".</p> <p>Strike out "of this Act".</p>
Section 13c (1) Definition of "total amount of pay-roll tax"	Strike out "of this Act".

Section Amended	How Amended
Section 13c (2)	Strike out "he shall" and substitute ", the employer must". Strike out "by him when he made" and substitute "by the employer when making".
Section 13c (3)	Strike out "he" (second occurring) and substitute "the employer". Strike out "of this section" (first occurring). Strike out "of this Act". Strike out "him" and substitute "the employer". Strike out "subsection (2) of that section" and substitute "section 13b (2)".
Section 14 (1)	Strike out "shall" (first occurring) and substitute "must". Strike out "shall register him" and substitute "must register the applicant".
Section 14 (2) (a)	Strike out "of this section".
Section 14 (2) (b) (ii)	Strike out "of this section".
Section 14 (2a)	Strike out this subsection.
Section 14 (2b)	Strike out "he" and substitute "the person". Strike out "shall register him" and substitute "must register the applicant".
Section 14 (3)	Strike out "shall be deemed" and substitute "is to be taken". Strike out "he" (first occurring) and substitute "the person". Strike out "on him". Strike out "he shall cease to be deemed under this subsection to be so registered" and substitute "the registration of the person by virtue of this subsection ceases".
Section 15 (1)	Strike out "the provisions of". Strike out "of this Act". Strike out "shall" (twice occurring) and substitute, in each case, "must". Strike out "him" and substitute "the employer".
Section 15 (2) (a)	Strike out "of this section, he" and substitute ", the Commissioner".
Section 15 (2)	Strike out "shall" and substitute "must".
Section 15 (3)	Strike out "of this section".
Section 15 (4) and (5)	Strike out these subsections.
Section 16 (1)	Strike out "he" and substitute "the Commissioner". Strike out "him" and substitute "the employer". Strike out "the provisions of section 15 of this Act" and substitute "section 15". Strike out "any" and substitute "an". Strike out "shall" and substitute "must".
Section 16 (1a)	Strike out this subsection.
Section 16 (2)	Strike out "of this section".
Section 16 (2a)	Strike out "of this section".
Section 16 (3)	Strike out "of this section shall" and substitute "does". Strike out "any" (second occurring).
Section 16 (4)	Strike out this subsection.
Section 17	Strike out "any" and substitute "an". Strike out "him" and substitute "the Commissioner". Strike out "his" and substitute "the employer's or person's".
Section 18 (1)	Strike out "any employer or person" and substitute "a person".



Section Amended	How Amended
Section 18 (1) (a)	Strike out "him" and substitute "the Commissioner". Strike out "he" and substitute "the Commissioner".
Section 18 (1) (b)	Strike out "him" (first occurring) and substitute "the Commissioner". Strike out "him in that behalf" and substitute "the Commissioner to take the evidence".
Section 18 (1)	Strike out "his" (first occurring) and substitute "the person's". Strike out "him" and substitute "the person". Strike out "in his custody or under his control relating thereto" and substitute "of which the person has custody or control relating to any such liability or entitlement".
Section 18 (2)	Strike out "he" and substitute "the Commissioner". Strike out "by him".
Section 18 (3)	Strike out "shall be" and substitute "is".
Section 18b	Strike out "subsection (5) of section 6 of the Companies Act, 1962, as amended," and substitute "section 7 (5) of the <i>Companies (South Australia) Code</i> ". Strike out "deemed" and substitute "to be taken". Strike out "Act" (third occurring) and substitute "Code".
Section 18c (b)	Strike out "of his".
Section 18d (2)	Strike out "of this section".
Section 18d (3)	Strike out "of this section".
Section 18d (3) (e)	Strike out "he is" and substitute "as".
Section 18d (4)	Strike out "they are" and substitute "as". Strike out "of this section". Strike out "shall be deemed to have" and substitute "also has". Strike out "subsection (5) of section 6 of the Companies Act, 1962, as amended, to be deemed" and substitute "section 7 (5) of the <i>Companies (South Australia) Code</i> , to be taken".
Section 18d (5)	Strike out "Act" (second occurring) and substitute "Code". Strike out "of this section". Strike out "shall" and substitute "will". Strike out "deemed" and substitute "taken".
Section 18d (6) (a)	Strike out "of this section".
Section 18d (6) (b)	Strike out "of this section".
Section 18d (6)	Strike out "of this subsection" (twice occurring). Strike out "shall be deemed to" and substitute "also".
Section 18e (1) (a)	Strike out "shall".
Section 18e (1) (b)	Strike out "shall".
Section 18e (1)	Strike out "shall have" and substitute "has". Strike out "tenor" and substitute "terms".
Section 18e (2)	Strike out "of this section".
Section 18e (3)	Strike out this subsection and substitute: (3) A regulation made for the purposes of subsection (1) takes effect, if it so provides, from a date antecedent to the date of its publication in the <i>Gazette</i> (but not from a date earlier than 1 January, 1976).
Section 18f (1)	Strike out "of this section" (second occurring).
Section 18f (2)	Strike out "of this section" (twice occurring).
Section 18h	Strike out "shall be deemed" and substitute "is to be taken".
Section 18i (1)	Strike out "he" and substitute "the Commissioner".

Section Amended	How Amended
Section 18i (2)	<p>Strike out "him" and substitute "that member".</p> <p>Strike out "shall not" and substitute "cannot".</p> <p>Strike out "on him".</p> <p>Strike out "of this section".</p>
Section 18i (3)	<p>Strike out "subsection (5) of section 6 of the Companies Act, 1962, as amended, is to be deemed" and substitute "section 7 (5) of the <i>Companies (South Australia) Code</i>, is to be taken".</p> <p>Strike out "Act" (second occurring) and substitute "Code".</p> <p>Strike out "of this section shall have" and substitute "has".</p> <p>Strike out "tenor" and substitute "terms".</p> <p>Strike out "shall be deemed" and substitute "is to be taken".</p>
Section 18j (1)	<p>Strike out "subsection (1) of section 11a of this Act" and substitute "section 11a(1)".</p>
Section 18j (2)	<p>Strike out "him" and substitute "the employer".</p>
Section 18j (3)	<p>Strike out this subsection and substitute:</p> <p>(3) For the purpose of ascertaining the pay-roll tax payable by a designated group employer, the amount nominated in the instrument under subsection (1) is, subject to subsection (4), deducted from the amount of the taxable wages included in a return made by, or an assessment relating to, that employer (being a return or an assessment relating to the return period that last commenced before service of the instrument on the Commissioner or a subsequent return period).</p>
Section 18j (4)	<p>Strike out "to him".</p> <p>Strike out "of his own motion" and substitute "on the Commissioner's own initiative".</p> <p>Strike out "subsection (1) of section 11a of this Act" and substitute "section 11a (1)".</p> <p>Strike out ", but not before the first day of January, 1976, or after, or the return period in which," and substitute "or after".</p> <p>Strike out "there shall" and substitute "the amount so specified will".</p> <p>Strike out "the amount so specified".</p>
Section 18j (5)	<p>Strike out "of this section".</p> <p>Strike out "any such revocation shall have effect as on" and substitute "such a revocation has effect on".</p> <p>Strike out "before, but not before the date of, the determination, or after, or the return period in which, the instrument is executed by him" and substitute "the one in which the instrument of revocation is executed or a return period falling before or after that return period (but the revocation cannot take effect before the date of the determination)".</p>
Section 18j (6)	<p>Strike out "of this section shall" and substitute "will".</p> <p>Strike out "deemed" and substitute "taken".</p> <p>Strike out "of this section to be" and substitute "as".</p> <p>Strike out "he" and substitute "the employer".</p> <p>Strike out "shall" (second occurring) and substitute "will".</p> <p>Strike out "of this section" (third occurring).</p>
Section 18j (7)	<p>Strike out "shall" and substitute "must".</p> <p>Strike out "of this section".</p>
Section 18k (1)	<p>Resdesignate this section to read as section 18k.</p>
Section 18l (2)	<p>Strike out "of this Act".</p>
Section 18l (3)	<p>Strike out "paragraph (a) of subsection (2) of this section" and substitute "subsection (2) (a)".</p>
Section 18l (4)	<p>Strike out "shall" and substitute "must".</p>

Section Amended	How Amended
	Strike out "of this section".
	Strike out "of this Act".
Section 18l (5)	Strike out "shall" and substitute "must".
	Strike out "he" and substitute "that person".
Section 18l (6)	Strike out "that he is required to pay under subsection (5) of this section" and substitute "required under subsection (5)".
Section 18l (7)	Strike out "of this section shall" and substitute "must".
	Strike out "of this Act".
Section 18m (3)	Strike out "of this Act".
Section 18m (4)	Strike out "paragraph (a) of subsection (3) of this section" and substitute "subsection (3) (a)".
	Strike out "shall" and substitute "must".
	Strike out "he" and substitute "that person".
Section 18m (5)	Strike out "Subsections (4) and (5) of section 18l of this Act" and substitute "Section 18l (4) and (5)".
Section 18m (5) (b)	Strike out "subsection (3) of that section" and substitute "section 18l (3)".
	Strike out "of this section".
Section 18m (6)	Strike out "that he is required to pay under subsection (4) of this section" and substitute "required under subsection (4)".
Section 19	Strike out "shall" and substitute "must".
	Strike out "he" and substitute "the employer".
Section 20 (2) (c)	Strike out "he" and substitute "the employer".
Section 20 (2)	Strike out "his" and substitute "the Commissioner's".
	Strike out "person shall be" and substitute "employer is".
	Strike out "excepting in so far as he" and substitute "except insofar as the employer".
Section 20 (3)	Strike out "of this section".
	Strike out "operate so as to".
	Strike out "by reason" and substitute "on the ground".
Section 20 (4)	Strike out "shall be" and substitute "is".
	Strike out "he" and substitute "the employer".
Section 20 (5)	Strike out "of this section shall also be" and substitute "is also".
	Strike out "his".
	Strike out "paragraph (b) of subsection (1) of section 39 of this Act" and substitute "section 39 (1) (b)".
	Strike out "he" (first occurring) and substitute "the employer".
	Strike out "which he" (second occurring) and substitute "the Commissioner".
	Strike out "thereof" and substitute "of it".
Section 20 (6)	Strike out "conveniently may be" and substitute "convenient".
	Strike out "shall" and substitute "must".
Section 20 (7)	Strike out "shall be" and substitute "is".
Section 20 (8)	Strike out "shall" and substitute "does".
Section 21	Strike out "he may, on application therefor being made" and substitute "the Commissioner may, on application".
	Strike out "thereto" and substitute "to it".
Section 22	Strike out "shall be" and substitute "is".
	Strike out "which is hereby to the necessary extent appropriated accordingly" and substitute "(which is appropriated to the necessary extent)".

Section Amended	How Amended
Section 23	Strike out "the" (second occurring). Strike out "him" and substitute "the employer". Strike out "shall be" and substitute "becomes".
Section 24	Strike out "he" wherever it occurs and substitute, in each case, "the Commissioner".
Section 25 (1)	Strike out "of this Act" (twice occurring). Strike out "shall forthwith be" and substitute "is forthwith".
Section 25 (1) (a)	Strike out "of this Act" (twice occurring).
Section 25 (1) (b) (iii)	Strike out "of this subsection".
Section 25 (2)	Strike out "which in his discretion he" and substitute "the Commissioner". Strike out "thereof" and substitute "of it".
Section 26 (1)	Strike out "Tax shall be deemed when it" and substitute "When tax". Strike out "to be" and substitute "it is".
Section 26 (2)	Strike out "of this Act". Strike out "his" and substitute "that".
Section 27 (a)	Strike out "in that behalf".
Section 27	Strike out "him" (first occurring) and substitute "the defendant". Strike out "the same" and substitute "it". Strike out "thereof" and substitute "of it". Strike out "him at his" and substitute "the defendant at his or her".
Section 28 (1)	Strike out "abode" and substitute "residence". Strike out "Every" and substitute "A". Strike out "shall" and substitute "must". Strike out "he has become" and substitute "becoming". Strike out "his" and substitute "the".
Section 28 (2)	Strike out "shall" and substitute "must".
Section 28 (3) (a)	Strike out "shall" and substitute "must". Strike out "he" and substitute "the liquidator".
Section 28 (3) (b)	Strike out "shall" and substitute "must".
Section 28 (3) (c)	Strike out "shall" and substitute "is". Strike out "which he is".
Section 28 (4)	Transpose "be" so as to follow "to" (second occurring). Strike out "If the liquidator fails" and substitute "A liquidator who fails". Strike out "he" (first and third occurring) and substitute "the liquidator". Strike out "of this section". Strike out "he shall" and substitute "is". Strike out "to him". Strike out "be" (first occurring). Strike out "shall be" and substitute "is". Strike out "shall" (first occurring). Strike out "such" (twice occurring) and substitute, in each case, "those". Strike out "shall be" and substitute "are each". Strike out "each his" and substitute "an".
Section 28 (5)	

Section Amended	How Amended
Section 28 (7) (a)	Strike out "of this Act" (twice occurring). Strike out "his" and substitute "a liquidator's".
Section 28 (7) (b)	Strike out "Companies Act, 1962, as amended" and substitute "Companies (South Australia) Code".
Section 28 (8)	Strike out this subsection.
Section 29 (1)	Strike out "the business of his principal he shall" and substitute "the principal's business the agent must". Strike out "his" (second occurring) and substitute "the". Strike out "shall" (second occurring) and substitute "must".
Section 29 (2)	Strike out "shall be" (twice occurring) and substitute, in each case, "is".
Section 29 (3)	Strike out this subsection.
Section 30 (1)	After "his" (first occurring) insert "or her".
Section 30 (2)	Strike out "his" (second occurring). Strike out "he" (first occurring) and substitute "the Commissioner". After "he" (second occurring) insert "or she".
Section 30 (3)	Strike out "shall" and substitute "must".
Section 30 (4)	Strike out "he were". Strike out ", in his discretion, he thinks" and substitute "the Commissioner thinks". Strike out "thereof" and substitute "of it".
Section 31 (1)	Strike out "he" (first occurring) and substitute "the employer". Strike out "his". Strike out "shall have" and substitute "has". Strike out "he" (second occurring) and substitute "the Commissioner". After "he" (third occurring) insert "or she".
Section 31 (2)	Strike out "shall" and substitute "must". Strike out "of this Act".
Section 31 (3)	Strike out "his" and substitute "the Commissioner's".
Section 31 (4)	Strike out "his".
Section 31 (5)	Strike out "shall" and substitute "must".
Section 31 (6)	Strike out "on which he relies" and substitute "of objection". Strike out "shall".
Section 31 (7)	Strike out "shall be" and substitute "is".
Section 31 (9)	Strike out "of this section".
Section 31 (10)	Strike out "Every" and substitute "An". Strike out "of this section-shall have" and substitute "has".
Section 31 (11)	Strike out "on which he relies" and substitute "of objection". Strike out "shall" (first occurring) and substitute "must". Strike out "shall" (second occurring). Strike out "any such amendment shall" and substitute "such an amendment does". Strike out "subsection (8) or subsection (9) of this section" and substitute "subsection (8) or (9)".
Section 32	Strike out "shall" (fourth occurring). Strike out "shall be" and substitute "is". After "his" insert "or her".
Section 33	Strike out "shall each be" and substitute "are each".

Section Amended	How Amended
Section 33 (b)	Strike out "therefor" and substitute "for it". After "his" (first occurring) insert "or her". Strike out "moneys in his hands" and substitute "money in his or her hands".
Section 34 (1)	Strike out "shall" and substitute "must". Strike out "his" and substitute "the employer's". Strike out "abode" and substitute "residence". Strike out "him" (first occurring) and substitute "the Commissioner". Strike out "thereof" and substitute "of it". Strike out "him" (second occurring) and substitute "the employer".
Section 34 (2)	Strike out "Any" and substitute "A".
Section 34 (3)	Strike out "shall be" and substitute "is".
Section 34 (3)	Strike out "of this section".
Section 34 (4)	Strike out "shall" and substitute "must". Strike out this subsection and substitute: (4) A person making any payment in pursuance of this section is entitled to be indemnified in respect of the payment by the employer.
Section 34 (5)	Strike out "him" and substitute "the employer".
Section 35 (1)	Strike out "shall" and substitute "must".
Section 35 (1)	Strike out this subsection and substitute: (1) For the purposes of this Act, the <i>Pay-roll Tax Appeal Tribunal</i> is established.
Section 35 (1a)	After subsection (1) insert: (1a) The Tribunal consists of three members, appointed by the Governor, of whom— (a) one (the chairman) is an officer of the Public Service; (b) one is a legal practitioner as defined in the <i>Legal Practitioners Act, 1981</i> ; and (c) one is a person, who in the opinion of the Minister has knowledge of and experience in the commercial application of a law, whether of the Commonwealth or of this State, relating to pay-roll tax.
Section 35 (2)	Strike out "he" and substitute "the Governor".
Section 35 (3)	Strike out "of this section to act in his place, shall be" and substitute "to act in the member's place, is". Strike out "shall be deemed" (twice occurring) and substitute, in each case, "will be taken".
Section 35 (4)	Strike out "of this section". Strike out "his". Strike out "shall not" and substitute "cannot".
Section 35 (5)	Strike out "shall" (twice occurring) and substitute, in each case, "will".
Section 35 (6)	Strike out "shall be" and substitute "is".
Section 35 (7)	Strike out "shall" and substitute "is". Strike out "be". Strike out "the Public Service Act, 1967, as amended" and substitute "Part III of the <i>Government Management and Employment Act, 1985</i> ".

Section Amended	How Amended
	Strike out "an Officer as defined in that Act" and substitute "employed in the Public Service".
Section 35 (8)	Strike out "shall be" and substitute "is".
Section 35 (9)	Strike out "shall" (first occurring) and substitute "is entitled". Strike out "be paid" and substitute "to". Strike out "shall be entitled to receive" and substitute "to".
Section 36 (1)	Strike out "Any" and substitute "A".
Section 36 (1) (a)	Strike out "him" and substitute "that person". Strike out "on which he relies" and substitute "of objection".
Section 36 (1) (b)	Strike out "him" and substitute "that person".
Section 36 (2)	Strike out "of this section". Strike out "shall have" and substitute "has". After "he" insert "or she". Strike out "by reason of the amended assessment". Strike out "on him". After "increased" insert "by the amendment".
Section 36 (3)	Strike out "such person" and substitute "such a person". Strike out "deems" and substitute "thinks". Strike out "such" (fourth occurring) and substitute "the". Strike out "shall be" (first occurring) and substitute "is". Strike out "shall" (second occurring) and substitute "must".
Section 36 (4)	Strike out "shall not be" and substitute "is not". Strike out "as to it seems" and substitute "it considers".
Section 36 (4a) (a)	Strike out "shall" and substitute "must".
Section 36 (5)	Strike out "such person" and substitute "the objector". Strike out "to him".
Section 36 (6)	Strike out "desirous of appealing from or against any assessment" and substitute "who desires to appeal against an assessment". Strike out "against the" and substitute "a". Strike out "shall" and substitute "must". Strike out "the day on which the Commissioner's assessment or, as the case may be, after the day on which the decision of the Tribunal is communicated to him" and substitute "receiving notice of the assessment or decision". Strike out "his". Strike out "therefrom". Strike out "such" and substitute "the".
Section 36 (7)	Strike out "thereof" and substitute "of the Court". Strike out "such" (first occurring) and substitute "the". Strike out "order with regard thereto and the costs thereof as shall be just" and substitute "orders with regard to it and the costs of the appeal as are just".
Section 36 (8)	Strike out "any" and substitute "an". Strike out "shall be" and substitute "is". Strike out "his" and substitute "the".
Section 37 (1)	Strike out "shall" and substitute "does".
Section 37 (2)	Strike out "shall" (first and second occurring) and substitute, in each case, "must".

Section Amended	How Amended
Section 37 (3)	Strike out "for which purpose" and substitute "any";
Section 38 (1)	Before "amounts" (second occurring) insert "any".
Section 38 (1) (a)	Strike out "shall be" (third occurring) and substitute "are".
Section 38 (1) (b)	Strike out "shall" and substitute "must".
	Strike out "Any" and substitute "A".
	Strike out "any" (twice occurring) and substitute, in each case, "a".
	Strike out "him" (first occurring) and substitute "that person".
	Strike out "any" (first occurring) and substitute "a".
	Strike out "him" (second occurring) and substitute "the Commissioner".
	Strike out "answer truly and fully any questions put to him" and substitute "answer questions truly and fully".
	Strike out "of him".
	Strike out "any such person" and substitute "such a person".
Section 38 (1) (c)	Strike out "any" (second occurring) and substitute "a".
Section 38 (1) (d)	Strike out "any" and substitute "a".
Section 38 (1)	Strike out "shall be" and substitute "is".
Section 38 (2)	Strike out "any" (twice occurring) and substitute, in each case, "a".
	Strike out "paragraph (c) of subsection (1) of this section" and substitute "subsection (1) (c)".
	Strike out "shall be" and substitute "is".
Section 38 (2) (a)	Strike out "him" and substitute "that person".
Section 38 (3)	Strike out "Any" and substitute "A".
	Strike out "he" and substitute "the person".
	Strike out "shall be" and substitute "is".
	Strike out "of this Act".
Section 38 (4)	Strike out "paragraph (a) or (d) of subsection (1) of this section" and substitute "subsection (1) (a) or (d)".
	Strike out "shall" and substitute "is".
	Strike out "of this section".
	Strike out "be deemed" and substitute "taken".
Section 39 (1)	Strike out "of this Act".
	Strike out "any" and substitute "an".
Section 39 (1) (a)	Strike out "of this subsection".
	Strike out "any" and substitute "a".
	Strike out "shall be" and substitute "is".
	Strike out "by him".
	Strike out "of this Act".
Section 39 (1) (b)	Strike out "he" and substitute "the employer".
	Strike out "shall be" and substitute "is".
	Strike out "of this Act".
Section 39 (2)	Strike out "he" and substitute "the Commissioner".
	Strike out "thereof" and substitute "of it".
Section 39 (3)	Strike out "of this Act such" and substitute "that".
	Strike out "shall" and substitute "will".
Section 40	Strike out "any" (first and second occurring) and substitute, in each case, "a".



Section Amended	How Amended
	Strike out "declares to any matter or thing which" and substitute "makes a statement that".
	Strike out "he shall be deemed to be" and substitute "that person is".
	Strike out "shall upon conviction be" and substitute "is, upon conviction,".
Section 41	Strike out "Any" and substitute "A".
	Strike out "any" (second occurring).
	Strike out "or by any fraud, art or contrivance whatever,".
	Strike out "shall be" and substitute "is".
	Strike out from the penalty "and" (twice occurring) and substitute, in each case, "plus".
Section 42 (1)	Strike out "any" (first occurring) and substitute "an".
	Strike out "of this Act".
Section 42 (2)	Strike out "any" and substitute "an".
	Strike out "paragraph (a) or paragraph (c) of subsection (1) of section 38 of this Act" and substitute "section 38 (1) (a) or (c)".
Section 43	Strike out "shall" and substitute "does".
	Strike out "any" (first occurring) and substitute "a".
	Strike out "any" (second occurring).
	Strike out "he" and substitute "the person".
Section 44	Strike out "Any" and substitute "A".
	Strike out "any" (second occurring) and substitute "a".
	Strike out "his" and substitute "a".
	Strike out "shall be" and substitute "is".
Section 45 (1)	Strike out "such period as is" and substitute "a period".
	Transpose "of the company" so as to follow "officer" (first occurring).
Section 45 (2)	Strike out "shall be deemed not to be" and substitute "is not".
	Strike out "after".
Section 45 (3)	Strike out "any" (second occurring) and substitute "a".
Section 45 (5)	Strike out "done by the public officer that he is required to do in his representative capacity shall be deemed" and substitute "that the public officer is required to do and does in his or her representative capacity is taken".
Section 45 (6)	Strike out "shall be deemed to be" and substitute "will be taken to have been".
Section 45 (7)	Strike out "shall be deemed" and substitute "will be taken".
	Strike out "him" and substitute "the public officer".
Section 45 (8)	Strike out "any" (second occurring) and substitute "a".
	Strike out "any" (third occurring) and substitute "an".
Section 46 (1)	Strike out "With respect to every agent and with respect also to every trustee, the following provisions shall apply" and substitute "The following provisions apply with respect to an agent or trustee (a "representative")".
Section 46 (1) (a)	Strike out "he shall be" and substitute "a representative is".
	Strike out "any".
Section 46 (1) (b)	Strike out "he shall" and substitute "a representative must".
	Strike out "be" (first occurring) and substitute "is".
	After "his" insert "or her".
	Strike out "shall" (second occurring) and substitute "must".
Section 46 (1) (c)	Strike out "he" and substitute "a representative".

Section Amended	How Amended
Section 46 (1) (d)	<p>Strike out "shall" and substitute "must".</p> <p>Strike out "where as agent or trustee he pays tax, he is hereby" and substitute "where a representative pays tax, he or she is".</p>
Section 46 (1) (e)	<p>Strike out "so paid".</p> <p>Strike out "he paid it" and substitute "it was paid".</p> <p>Strike out "his" and substitute "the representative's".</p> <p>Strike out "he is hereby" and substitute "a representative is".</p> <p>Strike out "him in his" and substitute "the representative in his or her".</p>
Section 46 (1) (f)	<p>Strike out "he is hereby made" and substitute "a representative is".</p> <p>Strike out "him" (twice occurring) and substitute, in each case, "the representative".</p> <p>Strike out "he" (second occurring) and substitute "the representative".</p> <p>Strike out "he shall not be" and substitute "the representative is not".</p>
Section 46 (1) (g)	<p>Strike out "he is hereby" and substitute "a representative is".</p> <p>Strike out "he" (second occurring) and substitute "the representative".</p>
Section 46 (1) (h)	<p>Strike out "shall have" and substitute "has".</p> <p>Strike out "any agent or trustee, as he" and substitute "a representative, as the Commissioner".</p>
Section 46 (2)	<p>Strike out "of this section".</p> <p>Strike out "of this Act".</p>
Section 47	<p>Strike out "With respect to every person" and substitute "The following provisions apply, subject to this Act, with respect to a person (a "representative")".</p> <p>Strike out "the following provisions shall, subject to this Act, apply".</p>
Section 47 (a)	<p>Strike out "he shall" and substitute "the representative must".</p> <p>Strike out "he" (second occurring) and substitute "the representative".</p>
Section 47 (b)	<p>Strike out "he" (first occurring) and substitute "the representative".</p> <p>Strike out "of this section he is hereby" and substitute "the representative is".</p> <p>Strike out "he paid it" and substitute "it was paid".</p> <p>Strike out "his" and substitute "the representative's".</p>
Section 47 (c)	<p>Strike out "he is hereby" and substitute "the representative is".</p> <p>Strike out "him" and substitute "the representative".</p>
Section 47 (d)	<p>Strike out "he is hereby made" and substitute "the representative is".</p> <p>Strike out "him" (thrice occurring) and substitute, in each case, "the representative".</p> <p>Strike out "he" (second occurring) and substitute "the representative".</p> <p>Strike out "his" and substitute "the representative's".</p> <p>Strike out "he shall not be" and substitute "the representative is not".</p>
Section 47 (e)	<p>Strike out "he is hereby" and substitute "the representative is".</p> <p>Strike out "he" (second occurring) and substitute "the representative".</p>
Section 48 (1)	<p>Strike out "shall" (twice occurring) and substitute, in each case, "must".</p>

Section Amended	How Amended
Section 48 (2)	Strike out "his" and substitute "the person's".
Section 49	Strike out "shall" and substitute "does". Strike out "any" (first occurring) and substitute "a".
Section 50 (1) (aa)	Strike out "him in that behalf, shall" and substitute "the Commissioner for the purpose, will".
Section 50 (1) (b)	Strike out "deemed" and substitute "taken".
Section 50 (1)	Strike out "him" and substitute "the employer".
Section 50 (2)	Strike out "shall be" and substitute "is".
Section 50 (3)	Strike out "under the hand or purporting to be under the hand of the Commissioner, or purporting to have been" and substitute "signed by, or apparently signed by the Commissioner, or apparently". Strike out "purporting" (third occurring) and substitute "appearing". Strike out "shall be" (first and third occurring) and substitute, in each case, "constitutes". Strike out "shall be" (second occurring) and substitute "is".
Section 50 (4)	Strike out "any" (first occurring) and substitute "a". Strike out "purporting to be under the hand of" and substitute "apparently signed by". Strike out "purporting" (second occurring) and substitute "appearing". Strike out "shall" and substitute "is". Strike out "be" (third occurring). Strike out "therein set forth, without producing" and substitute "set forth in the document or return, without production of".
Section 50 (5)	Strike out "any" (first occurring). Strike out "purporting to be" and substitute "apparently". Strike out "any" (second occurring) and substitute "a". Strike out "shall be" and substitute "is". Strike out "any" (twice occurring). Strike out "of this Act". Strike out "purporting to be" and substitute "apparently".
Section 50 (6)	Strike out "shall be" and substitute "is". Strike out "any". Strike out "purporting to be" and substitute "apparently". Strike out "shall be" and substitute "is".
Section 51 (1)	Strike out "Any" and substitute "A". Strike out "served or given" and substitute "served on or given to a person".
Section 51 (1) (a)	Strike out "shall be deemed to have been" and substitute "is". Strike out "abode" and substitute "residence". Strike out "he" and substitute "the person". Strike out "on or to whom the certificate, notice, form or document is to be served or given". Strike out "his" (twice occurring) and substitute, in each case, "the employer's".
Section 51 (1) (b)	Strike out "him" and substitute "the employer". Strike out "he is". Strike out "on or to whom the certificate, notice, form or document is to be served or given at his" and substitute "at the person's".

Section Amended	How Amended
	Strike out "abode" and substitute "residence".
	Strike out "his" (second occurring) and substitute "the employer's".
Section 51 (2)	Strike out "him" and substitute "the employer".
	Strike out "paragraph (b) of subsection (1) of this section shall" and substitute "subsection (1) (b) will".
	Strike out "deemed" and substitute "taken".
Section 51 (3)	Strike out "be" (second occurring) and substitute "have been".
	Strike out "of" (second occurring) and substitute "from".
	Strike out "section 362 of the Companies Act, 1962, as amended" and substitute "section 528 of the <i>Companies (South Australia) Code</i> ".
Section 52	Strike out "being lodged" and substitute "lodging it".
Section 53 (1)	Strike out "any" (third occurring) and substitute "a".
	Strike out "shall" and substitute "will".
	Strike out "deemed" and substitute "taken".
	Strike out "his" and substitute "the Commissioner's".
Section 53 (2)	Strike out "of this section".
Section 54	Strike out "any" (first occurring).
	Strike out "shall not" (twice occurring) and substitute, in each case, "cannot".
	Strike out "he received any" and substitute "the witness received".
	Strike out "thereof" and substitute "of it".
	Strike out "such information" and substitute "it".
	Strike out "by him".
	After "his" insert "or her".
Section 55	Strike out "shall be liable to reduction" and substitute "can be reduced".
Section 56	Strike out this section and substitute: <b>Summary procedure</b> 56. An offence against this Act (other than an offence against section 40) is a summary offence.
Section 56a	Strike out this section.
Section 57 (2)	Strike out "of this section".
Section 57 (2) (b)	Strike out "subsection (2) of section 15" and substitute "section 15 (2)".
	Strike out "subsection (1) of section 16, of this Act" and substitute "section 16 (1).".
Section 57 (2) (c)	Strike out "deeming" and substitute "presuming".

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

D. B. DUNSTAN, Governor