



ANNO VICESIMO QUINTO

ELIZABETHAE II REGINAE

A.D. 1976

No. 6 of 1976

An Act to amend the Pay-roll Tax Act, 1971-1975.

[Assented to 19th February, 1976]

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, 1976".

(2) The Pay-roll Tax Act, 1971-1975, 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, 1971-1976".

Commencement.

2. This Act shall be deemed to have come into operation on the first day of January, 1976.

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

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

(a) by inserting in subsection (1) immediately after the definition of "interstate wages" the following definition:—

"minimum amount"—

(a) in relation to a return for a return period of one month, means the amount of one thousand seven hundred and thirty-three dollars;

and

(b) in relation to a return for a return period of two or more months, means the product ascertained by multiplying the amount of one thousand seven hundred and thirty-three dollars by the number of months in that return period;

(b) by striking out subsections (3) and (4) and inserting in lieu thereof the following subsections:—

(3) For the purpose of ascertaining the pay-roll tax payable by an employer who pays or is liable to pay taxable wages for the whole of a return period but does not pay and is not liable to pay interstate wages during that return period, there shall be deducted, for that return period, 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 that return period)—

(a) the prescribed amount, reduced by two dollars for each three dollars (disregarding any remainder) by which the amount of those taxable wages (in whole dollars) exceeds the prescribed amount;

or

(b) the minimum amount,

whichever is the greater.

(4) For the purpose of ascertaining the pay-roll tax payable by an employer who pays or is liable to pay wages during a return period and pays or is liable to pay taxable wages for part only of that return period but does not pay and is not liable to pay interstate wages during that return period, there shall be deducted, for that return period, 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 that return period) the amount—

(a) that bears to the prescribed amount the same proportion as the number of days in that part of that return period bears to the total number of days in that return period, reduced by two dollars for each three dollars (disregarding any remainder) by which the amount of those taxable wages (in whole dollars) exceeds the same proportion of the prescribed amount;

or

(b) (in whole dollars) that bears to the minimum amount the same proportion as the number of days in that part of that return period bears to the total number of days in that return period,

whichever is the greater.

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

(a) by striking out subsection (2) and inserting in lieu thereof the following subsection:—

(2) Subject to subsection (4) of this section, a reference in sections 13b and 13c of this Act to the prescribed amount is, in relation to an employer—

(a) who pays or is liable to pay taxable wages for the whole of a financial year but not any interstate wages during that financial year—a reference to the amount of—

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

- (i) forty-one thousand six hundred dollars, reduced by two dollars for each three dollars (disregarding any remainder) by which the total (in whole dollars) of the taxable wages paid or payable by that employer during that financial year exceeds forty-one thousand six hundred dollars;
- or
- (ii) twenty thousand eight hundred dollars, whichever is the greater;
- (b) who during a financial year pays or is liable to pay wages (disregarding foreign wages), those wages being taxable wages that are paid or payable for part only of that financial year but who does not pay and is not liable to pay any interstate wages during that financial year—a reference to the amount—
- (i) that bears to forty-one thousand six hundred dollars the same proportion as that part bears to that financial year, reduced by two dollars for each three dollars (disregarding any remainder) by which the total (in whole dollars) of the taxable wages paid or payable by that employer during that part exceeds the amount first mentioned in this paragraph;
- or
- (ii) (in whole dollars) that bears to twenty thousand eight hundred dollars the same proportion as that part bears to that financial year, whichever is the greater;
- (c) who pays or is liable to pay wages (disregarding foreign wages) for the whole of a financial year at some time during which taxable wages are paid or payable and at some time during which interstate wages are paid or payable—a reference to the amount (in whole dollars) that bears to another amount [that other amount being—
- (i) forty-one thousand six hundred dollars, reduced by two dollars for each three dollars (disregarding any remainder) by which the sum of the total (in whole dollars) of—
- (A) the taxable wages paid or payable by that employer during that financial year;
- and

(B) the interstate wages paid or payable by that employer during that financial year,

exceeds forty-one thousand six hundred dollars;

or

(ii) twenty thousand eight hundred dollars,

whichever is the greater] the same proportion as the total (in whole dollars) of the taxable wages paid or payable by that employer during that financial year bears to the sum of the total (in whole dollars) of—

(iii) the taxable wages paid or payable by that employer during that financial year;

and

(iv) the interstate wages paid or payable by that employer during that financial year;

or

(d) who during a financial year pays or is liable to pay wages (disregarding foreign wages) otherwise than for the whole of that financial year, some of those firstmentioned wages being taxable wages and some being interstate wages—a reference to the amount (in whole dollars) that bears to another amount [that other amount being—

(i) the amount that bears to forty-one thousand six hundred dollars the same proportion as the part (excluding any period during which he paid or was liable to pay foreign wages only) of that year for which he pays or is liable to pay wages bears to that financial year, reduced by two dollars for each three dollars (disregarding any remainder) by which the sum of the total (in whole dollars) of—

(A) the taxable wages paid or payable by that employer during that part;

and

(B) the interstate wages paid or payable by that employer during that part,

exceeds that proportionate amount of forty-one thousand six hundred dollars;

or

- (ii) the amount (in whole dollars) that bears to twenty thousand eight hundred dollars the same proportion as the part (excluding any period during which he paid or was liable to pay foreign wages only) of that year for which he pays or is liable to pay wages bears to that financial year,

whichever is the greater] the same proportion as the total (in whole dollars) of the taxable wages paid or payable by that employer during that part bears to the sum of the total (in whole dollars) of—

- (iii) the taxable wages paid or payable by that employer during that part;

and

- (iv) the interstate wages paid or payable by that employer during that part.;

and

- (b) by striking out subsection (4) and inserting in lieu thereof the following subsection:—

(4) In its application to the financial year ending on the thirtieth day of June, 1976, subsection (2) of this section shall be construed as if the references therein—

- (a) to forty-one thousand six hundred dollars were references to twenty thousand eight hundred dollars;

and

- (b) to twenty thousand eight hundred dollars were references to ten thousand four hundred dollars.

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

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

(2) Subject to subsection (3) of this section, a reference in sections 18l and 18m of this Act to the prescribed amount is, in relation to a designated group employer—

- (a) who during the whole of a financial year is the designated group employer in respect of a group at least one of the members of which pays or is liable to pay taxable wages for the whole of that financial year and none of the members of which pays or is liable to pay, as a member of that group, any interstate wages during that financial year—a reference to the amount of—

- (i) forty-one thousand six hundred dollars, reduced by two dollars for each three dollars (disregarding any remainder) by which the total (in whole dollars) of the taxable wages paid or

payable by the employers in that group during that financial year exceeds forty-one thousand six hundred dollars;

or

(ii) twenty thousand eight hundred dollars,

whichever is the greater;

(b) who during part only of a financial year is the designated group employer in respect of a group at least one of the members of which pays or is liable to pay taxable wages for the whole of that part and none of the members of which pays or is liable to pay, as a member of that group, any interstate wages during that financial year—a reference to the amount—

(i) that bears to forty-one thousand six hundred dollars the same proportion as that part of that financial year bears to that financial year, reduced by two dollars for each three dollars (disregarding any remainder) by which the total (in whole dollars) of the taxable wages paid or payable by the employers in that group during that part exceeds the amount firstmentioned in this paragraph;

or

(ii) (in whole dollars) that bears to twenty thousand eight hundred dollars the same proportion as that part of that financial year bears to that financial year,

whichever is the greater;

(c) where—

(i) during the whole of a financial year that designated group employer is the designated group employer in respect of a group;

(ii) at least one member of that group pays or is liable to pay taxable wages or interstate wages for the whole of that year;

and

(iii) at some time during that year taxable wages are paid or payable by a member of that group and at some time during that year interstate wages are paid or payable by a member of that group, whether or not those times are wholly or partly concurrent and whether or not those members are the same member,

a reference to the amount (in whole dollars) that bears to another amount [that other amount being—

(iv) forty-one thousand six hundred dollars, reduced by two dollars for each three dollars (disregarding any remainder) by which the sum of the total (in whole dollars) of—

(A) the taxable wages paid or payable by the employers in that group during that financial year;

and

(B) the interstate wages paid or payable by employers in that group during that financial year,

exceeds forty-one thousand six hundred dollars;

or

(v) twenty thousand eight hundred dollars,

whichever is the greater] the same proportion as the total (in whole dollars) of the taxable wages paid or payable by the employers in that group during that financial year bears to the sum of the total (in whole dollars) of—

(vi) the taxable wages paid or payable by the employers in that group during that financial year;

and

(vii) the interstate wages paid or payable by employers in that group during that financial year;

or

(d) where—

(i) during part only of a financial year that designated group employer is the designated group employer in respect of a group;

(ii) at least one member of that group pays or is liable to pay taxable wages or interstate wages for the whole of that part;

and

(iii) at some time during that part taxable wages are paid or payable by a member of that group and at some time during that part interstate wages are paid or payable by a member of that group, whether or not those times are wholly or partly concurrent and whether or not those members are the same member,

a reference to the amount (in whole dollars) that bears to another amount [that other amount being—

(iv) the amount that bears to forty-one thousand six hundred dollars the same proportion as that part bears to that financial year, reduced by two dollars for each three dollars (disregarding any remainder) by which the sum of the total (in whole dollars) of—

(A) the taxable wages paid or payable by the employers in that group during that part;

and

(B) the interstate wages paid or payable by employers in that group during that part,

exceeds that proportionate amount of forty-one thousand six hundred dollars;

or

(v) the amount (in whole dollars) that bears to twenty thousand eight hundred dollars the same proportion as that part bears to that financial year,

whichever is the greater] the same proportion as the total (in whole dollars) of the taxable wages paid or payable by the employers in that group during that part bears to the sum of the total (in whole dollars) of—

(vi) the taxable wages paid or payable by the employers in that group during that part;

and

(vii) the interstate wages paid or payable during that part by the employers in that group.

(3) In its application to the financial year ending on the thirtieth day of June, 1976, subsection (2) of this section shall be construed as if the references therein—

(a) to forty-one thousand six hundred dollars were references to twenty thousand eight hundred dollars;

and

(b) to twenty thousand eight hundred dollars were references to ten thousand four hundred dollars.

6. The following section is enacted and inserted in the principal Act immediately after section 21 thereof:—

Enactment of
s. 21a of
principal Act—

21a. Where the Commissioner finds that tax has as a consequence of the amendments effected to this Act by the Pay-roll Tax Act Amendment Act, 1976, been overpaid, he may, of his own motion, refund to the person who paid the tax the amount of tax found to be overpaid.

Refund of
tax overpaid
as a con-
sequence of
Pay-roll Tax
Act Amendment
Act, 1976.

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

M. L. OLIPHANT, Governor