



**STATUTES AMENDMENT (PAY-ROLL TAX AND TAXATION  
ADMINISTRATION) ACT 1997**

**No. 34 of 1997**

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**ELIZABETHAE II REGINAE**

**A.D. 1997**

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**No. 34 of 1997**

**An Act to amend the Pay-roll Tax Act 1971 and the Taxation Administration Act 1996.**

*[Assented to 19 June 1997]*

The Parliament of South Australia enacts as follows:

**PART 1  
PRELIMINARY**

**Short title**

1. This Act may be cited as the *Statutes Amendment (Pay-roll Tax and Taxation Administration) Act 1997*.

**Commencement**

2. This Act will come into operation on a day to be fixed by proclamation.

**Interpretation**

3. A reference in this Act to the principal Act is a reference to the Act referred to in the heading to the Part in which the reference occurs.

**PART 2  
AMENDMENT OF PAY-ROLL TAX ACT 1971**

**Amendment of s. 15—Returns**

4. Section 15 of the principal Act is amended by striking out subsections (2) and (3) and substituting the following subsections:

(2) The Commissioner may vary—

(a) the time within which a specified employer is required to furnish returns;

(b) the period in relation to which a specified employer, or employers of a specified class, are required to furnish returns generally, or returns relating to wages of a specified kind.

(3) A variation under subsection (2)—

- (a) may be made subject to conditions or limitations;
- (b) may be made, varied or revoked by notice in writing to an employer or by notice in the *Gazette*.

**Transitional provision**

5. A notice given under section 15(2) of the principal Act and in force immediately before the commencement of this Act continues in force, subject to section 15 of that Act, as if it were a notice under that section as amended by this Act.

**PART 3  
AMENDMENT OF TAXATION ADMINISTRATION ACT 1996**

**Amendment of s. 35—Approval of special tax return arrangements**

6. Section 35 of the principal Act is amended—

- (a) by inserting in subsection (1)(a) "or taxpayers of a specified class" after "taxpayer";
- (b) by inserting in subsection (2)(a) "(or a partial exemption)" after "exemption".

**Amendment of s. 38—Variation and cancellation of approvals**

7. Section 38 of the principal Act is amended by striking out from subsection (1) "served on the taxpayer or agent to whom the approval was given".

**Insertion of s. 38A**

8. The following section is inserted after section 38 of the principal Act:

**Gazettal or service of notices**

38A. A written notice under this Part may be given by—

- (a) publishing it in the *Gazette*; or
- (b) serving it on the taxpayer or agent to whom it relates.

**Amendment of s. 39—Effect of approval**

9. Section 39 of the principal Act is amended by striking out from subsection (1) ", the conditions of the approval are binding on the taxpayer and the taxpayer" and substituting "or taxpayers of a specified class, the conditions of the approval are binding on that taxpayer or the taxpayers of that class and that taxpayer or a taxpayer of that class".

**Amendment of s. 78—Permitted disclosure in particular circumstances or to particular persons**

10. Section 78 of the principal Act is amended by striking out paragraphs (a) to (e) (inclusive) and substituting the following paragraphs:

- (a) with the consent of the person to whom the information relates or at the request of a person acting on behalf of the person to whom the information relates; or

- (b) in connection with the administration or enforcement of a taxation law, the *Taxation (Reciprocal Powers) Act 1989*, the *Petroleum Products Regulation Act 1995*, the *Tobacco Products (Licensing) Act 1986* or a law of another Australian jurisdiction relating to taxation; or
- (c) for the purposes of legal proceedings under a law referred to in paragraph (b) or reports of such proceedings; or
- (d) to the holder of a prescribed office or a prescribed body established under a law of this jurisdiction or another Australian jurisdiction; or
- (e) as authorised under the regulations.

**Substitution of ss. 80 and 81**

11. Sections 80 and 81 of the principal Act are repealed and the following sections are substituted:

**Prohibition of disclosures by other persons**

**80.** A person other than a person who is or has been a tax officer must not disclose information that—

- (a) has been obtained (whether properly or improperly and whether directly or indirectly) from another person who is or has been a tax officer; and
- (b) the other person obtained under or in relation to a taxation law,

unless—

- (c) the disclosure is of a kind that a tax officer would be permitted to make under this Division; or
- (d) if the person is a prescribed office holder or body under a law of this jurisdiction or another Australian jurisdiction—the disclosure is made in connection with the performance of functions conferred or imposed on the person under a law of this jurisdiction or another Australian jurisdiction (including for the purposes of legal proceedings connected with the performance of such functions); or
- (e) the disclosure is made with the consent of the Commissioner.

Maximum penalty: \$10 000

**Restriction on power of courts to require disclosure**

**81.** A court does not have power to require a disclosure of information contrary to this Division.

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

E. J. NEAL Governor