

South Australia

## Pay-roll Tax Regulations 2001

under the *Pay-roll Tax Act 1971*

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### Contents

- 1 Short title
- 2 Commencement
- 3 Revocation
- 4 Interpretation
- 5 Allowances (section 3(1a))
- 6 Deduction by single employer (section 11A(5))
- 7 Exemption of councils (section 12(1)(e))
- 8 Deduction by group employer (section 18J(1))
- 9 Returns etc to be completed in manner approved by Commissioner
- 10 Documents taken to be signed by Commissioner
- 11 Notification of change of address
- 12 Offences

### Legislative history

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#### 1—Short title

These regulations may be cited as the *Pay-roll Tax Regulations 2001*.

#### 2—Commencement

These regulations will come into operation on 1 September 2001.

#### 3—Revocation

The *Pay-roll Tax Regulations 1990* (see *Gazette 20.12.1990 p1894*), as varied, are revoked.

#### 4—Interpretation

In these regulations, unless the contrary intention appears—

*Act* means the *Pay-roll Tax Act 1971*;

*financial year* means—

- (a) the period commencing on 1 July 1990 and ending on 30 September 1990; and
- (b) the period commencing on 1 October 1990 and ending on 30 June 1991; and
- (c) any financial year commencing on or after 1 July 1991.

## 5—Allowances (section 3(1a))

For the purposes of section 3(1a) of the Act, the following allowances paid or payable to an employee are to be regarded as an allowance for the purposes of the definition of wages in the Act to the extent that they exceed the amount specified, or an amount calculated at the rate or in the manner described:

- (a) a travelling allowance, to the extent that it exceeds an amount calculated at the rate of 56 cents per kilometre;
- (b) an accommodation allowance, to the extent that it exceeds an amount calculated at the rate of \$127.60 per day.

## 6—Deduction by single employer (section 11A(5))

For the purposes of section 11A(5) of the Act—

- (a) the amount that an employer may nominate as a deduction for a return period of one month is an amount calculated in accordance with the following formulae:

- (i) in relation to a month that occurs during the financial year commencing 1 July 1990 and ending 30 September 1990—

$$A = \frac{TW}{W} \times \frac{3P - \frac{1}{4}(W - 3P)}{3}$$

- (ii) in relation to a month that occurs during the financial year commencing 1 October 1990 and ending 30 June 1991, or during any financial year commencing on or after 1 July 1991—

$$A = \frac{TW \times P}{W}$$

where—

*A* is the amount that the employer may nominate;

*TW* is the employer's estimate of the taxable wages payable by the employer during the relevant financial year;

*W* is the employer's estimate of the total amount of taxable wages and interstate wages payable by the employer during the relevant financial year;

*P* is the prescribed amount as defined in section 11A(1) of the Act for that month; and

- (b) the amount that an employer may nominate as a deduction for a return period of more than one month is an amount calculated by ascertaining, in accordance with paragraph (a), an amount for each month of the return period and adding those amounts together.

## 7—Exemption of councils (section 12(1)(e))

For the purposes of section 12(1)(e) of the Act, "prescribed activity" includes the conduct of public transport.

## 8—Deduction by group employer (section 18J(1))

For the purposes of section 18J(1) of the Act—

- (a) the amount that the members of the group may nominate as a deduction for a return period of one month, where none of the members of the group pay or are liable to pay interstate wages during the relevant financial year, is an amount calculated as follows:

- (i) in relation to a month that occurs during the financial year commencing 1 July 1990 and ending 30 September 1990—

$$A = \frac{3P - \frac{1}{4}(TW - 3P)}{3}$$

where—

*A* is the amount that the members of the group may nominate;

*TW* is the designated group employer's estimate of the taxable wages payable by the members of the group during the relevant financial year;

*P* is the prescribed amount as defined in section 11A(1) of the Act for that month;

- (ii) in relation to a month that occurs during the financial year commencing 1 October 1990 and ending 30 June 1991, or during any financial year commencing on or after 1 July 1991—the prescribed amount as defined in section 11A(1) of the Act; and
- (b) the amount that the members of a group may nominate as a deduction for a return period of one month, where a member of the group pays or is liable to pay interstate wages during the relevant financial year, is an amount calculated in accordance with the following formulae:

- (i) in relation to a month that occurs during the financial year commencing 1 July 1990 and ending 30 September 1990—

$$A = \frac{TW}{W} \times \frac{3P - \frac{1}{4}(W - 3P)}{3}$$

- (ii) in relation to a month that occurs during the financial year commencing 1 October 1990 and ending 30 June 1991, or during any financial year commencing on or after 1 July 1991—

$$A = \frac{TW \times P}{W}$$

where—

*A* is the amount that the members of the group may nominate;

*TW* is the designated group employer's estimate of the taxable wages payable by the members of the group during the relevant financial year;

*W* is the designated group employer's estimate of the total amount of taxable wages and interstate wages payable by the members of the group during the relevant financial year;

*P* is the prescribed amount as defined in section 11A(1) of the Act for that month; and

- (c) the amount that the members of a group may nominate as a deduction for a return period of more than one month is an amount calculated by ascertaining, in accordance with paragraph (a) or (b), an amount for each month of the return period and adding those amounts together.

### **9—Returns etc to be completed in manner approved by Commissioner**

A return, application, statement, notice or any other document relating to the payment of pay-roll tax that is to be provided to the Commissioner for the purposes of the Act, the *Taxation Administration Act 1996* or these regulations must be provided in a manner and form determined or approved by the Commissioner.

### **10—Documents taken to be signed by Commissioner**

In any legal proceedings, a certificate, notice or other document relating to the payment of pay-roll tax purporting to be signed by the authority of the Commissioner or bearing the printed or stamped name of the Commissioner is, in the absence of evidence that the document was made or issued without the authority of the Commissioner, to be taken to be duly signed by the Commissioner.

### **11—Notification of change of address**

A person who is liable to pay pay-roll tax must, within one month after changing his or her business or postal address, notify the Commissioner in writing of the new address.

### **12—Offences**

A person who contravenes or fails to comply with a provision of these regulations is guilty of an offence.

Maximum penalty: \$2 500.

## Legislative history

### Notes

- Variations of this version that are uncommenced are not incorporated into the text.
- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes or [www.legislation.sa.gov.au](http://www.legislation.sa.gov.au).

### Principal regulations and variations

New entries appear in bold.

Year	No	Reference	Commencement
2001	193	<i>Gazette 16.8.2001 p3102</i>	1.9.2001: r 2
2008	303	<i>Gazette 11.12.2008 p5568</i>	1.1.2009: r 2