

South Australia

Pay-roll Tax Regulations 2001

under the *Pay-roll Tax Act 1971*

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Legislative history

1—Short title

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

4—Interpretation

In these regulations—

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

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 1 month is an amount calculated in accordance with the following formula:

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

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 1 month, where none of the members of the group pay or are liable to pay interstate wages during the relevant financial year, is 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 1 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 formula:

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

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

- 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.

Revocation of regulations

These regulations became obsolete on the repeal of the *Pay-roll Tax Act 1971* on 1.7.2009.

Legislation revoked by principal regulations

The *Pay-roll Tax Regulations 2001* revoked the following:

Pay-roll Tax Regulations 1990

Principal regulations and variations

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

Provisions varied

Entries that relate to provisions that have been deleted appear in italics.

Provision	How varied	Commencement
<i>rr 2 and 3</i>	<i>omitted under Subordinate Legislation Act 1978</i>	<i>1.1.2009</i>
r 4	substituted by 303/2008 r 4	1.1.2009
<i>r 5</i>	<i>deleted by 303/2008 r 5</i>	<i>1.1.2009</i>
r 6	varied by 303/2008 r 6	1.1.2009
r 8	varied by 303/2008 r 7	1.1.2009