

South Australia

Pay-roll Tax Variation Regulations 2008

under the *Pay-roll Tax Act 1971*

Contents

Part 1—Preliminary

- 1 Short title
- 2 Commencement
- 3 Variation provisions

Part 2—Variation of *Pay-roll Tax Regulations 2001*

- 4 Substitution of regulation 4
 - 4 Interpretation
 - 5 Revocation of regulation 5
 - 6 Variation of regulation 6—Deduction by single employer (section 11A(5))
 - 7 Variation of regulation 8—Deduction by group employer (section 18J(1))
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Part 1—Preliminary

1—Short title

These regulations may be cited as the *Pay-roll Tax Variation Regulations 2008*.

2—Commencement

These regulations will come into operation on the day on which Part 4 of the *Statutes Amendment and Repeal (Taxation Administration) Act 2008* comes into operation.

3—Variation provisions

In these regulations, a provision under a heading referring to the variation of specified regulations varies the regulations so specified.

Part 2—Variation of *Pay-roll Tax Regulations 2001*

4—Substitution of regulation 4

Regulation 4—delete the regulation and substitute:

4—Interpretation

In these regulations—

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

5—Revocation of regulation 5

Regulation 5—delete the regulation

6—Variation of regulation 6—Deduction by single employer (section 11A(5))

Regulation 6(a)—delete paragraph (a) and substitute:

- (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

7—Variation of regulation 8—Deduction by group employer (section 18J(1))

Regulation 8(a) and (b)—delete paragraphs (a) and (b) and substitute:

- (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

Note—

As required by section 10AA(2) of the *Subordinate Legislation Act 1978*, the Minister has certified that, in the Minister's opinion, it is necessary or appropriate that these regulations come into operation as set out in these regulations.

Made by the Governor

with the advice and consent of the Executive Council
on 11 December 2008

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