



ANNO VICESIMO QUINTO

ELIZABETHAE II REGINAE

A.D. 1976

No. 80 of 1976

An Act to amend the Pay-roll Tax Act, 1971-1976

[Assented to 9th December, 1976]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

1. (1) This Act may be cited as the "Pay-roll Tax Act Amendment Act (No. 2), 1976". Short titles.
- (2) The Pay-roll Tax Act, 1971-1976, 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".
2. This Act shall come into operation on the first day of January, 1977. Commencement.
3. Section 3 of the principal Act is amended by striking out subsection (4) and inserting in lieu thereof the following subsection:— Amendment of principal Act, s. 3—
Definitions.
 - (4) Where for the purposes of section 13a or 18k of this Act it is necessary to calculate an amount in accordance with a formula and, but for this subsection, an amount included in the formula would be an amount of dollars and cents, the cents shall be disregarded.
4. Section 11a of the principal Act is amended by striking out from subsection (1) the definitions of "minimum amount" and "prescribed amount" and inserting in lieu thereof the following definitions:— Amendment of principal Act, s. 11a—
Deductions from taxable wages after 1st January, 1976.

"minimum amount" in relation to a return for a return period—

 - (a) ending before the first day of January, 1977, means the amount of one thousand seven hundred and thirty-three dollars for each month in the return period;
 - (b) commencing on or after the first day of January, 1977, means the amount of two thousand dollars for each month in the return period;

or

 - (c) commencing before, and ending after, the first day of January, 1977, means the amount of one thousand seven hundred and thirty-three dollars for each month in the return

period before that date and the amount of two thousand dollars for each month in the return period after that date:

“prescribed amount” in relation to a return for a return period—

(a) ending before the first day of January, 1977, means the amount of three thousand four hundred and sixty-six dollars for each month in the return period;

(b) commencing on or after the first day of January, 1977, means the amount of four thousand dollars for each month in the return period;

or

(c) commencing before, and ending after, the first day of January, 1977, means the amount of three thousand four hundred and sixty-six dollars for each month in the return period before that date and the amount of four thousand dollars for each month in the return period after that date.

Amendment of principal Act, s. 13a—

“Financial year” for the purposes of this section and sections 13b and 13c and “prescribed amount” for purposes of sections 13b and 13c.

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

(a) by striking out from subsection (2) the passage “Subject to subsection (4) of this section” and inserting in lieu thereof the passage “For the purposes of the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976,”;

(b) by striking out from subsection (2) the passage “forty-one thousand six hundred dollars”, wherever it occurs, and inserting in lieu thereof, in each case, the passage “twenty thousand eight hundred dollars”;

(c) by striking out from subsection (2) the passage “twenty thousand eight hundred dollars”, wherever it occurs, and inserting in lieu thereof, in each case, the passage “ten thousand four hundred dollars”;

(d) by inserting after subsection (2) the following subsections:—

(2a) For the purposes of the financial year commencing on the first day of July, 1976, a reference in sections 13b and 13c of this Act to the prescribed amount is, in relation to an employer, a reference to—

(a) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[\left\{ \frac{20\,800A}{184} + \frac{24\,000B}{181} \right\} - \frac{1}{3} \left\{ TW + IW - \left(\frac{20\,800A}{184} + \frac{24\,000B}{181} \right) \right\} \right];$$

or

(b) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[\frac{10\,400A}{184} + \frac{12\,000B}{181} \right],$$

whichever is the greater amount, where—

(c) TW is the amount of the taxable wages paid or payable by the employer during the financial year;

(d) IW is the amount of the interstate wages paid or payable by the employer during the financial year;

(e) A is the number of days in the period commencing on the first day of July, 1976, and ending on the thirty-first day of December, 1976, in respect of which the employer paid or was liable to pay wages (disregarding foreign wages);

and

(f) B is the number of days in the period commencing on the first day of January, 1977, and ending on the thirtieth day of June, 1977, in respect of which the employer paid or was liable to pay wages (disregarding foreign wages).

(2b) For the purposes of the financial year commencing on the first day of July, 1977, and each succeeding financial year, a reference in sections 13b and 13c of this Act to the prescribed amount is, in relation to an employer, a reference to—

(a) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[\frac{48\,000C}{D} - \frac{1}{3} \left\{ TW + IW - \frac{48\,000C}{D} \right\} \right];$$

or

(b) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[\frac{24\,000C}{D} \right],$$

whichever is the greater amount, where—

(c) TW is the amount of the taxable wages paid or payable by the employer during the financial year;

(d) IW is the amount of the interstate wages paid or payable by the employer during the financial year;

(e) C is the number of days in the financial year in respect of which the employer paid or was liable to pay wages (disregarding foreign wages);

and

(f) D is the number of days in the financial year.;

and

(e) by striking out subsection (4).

6. Section 14 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “eight hundred dollars” and inserting in lieu thereof the passage “nine hundred dollars”;

Amendment of
principal Act,
s. 14—
Registration.

- (b) by striking out from paragraph (a) of subsection (2) the passage “has ceased to be” and inserting in lieu thereof the passage “is not”;

and

- (c) by striking out from subsection (2b) the passage “eight hundred dollars” and inserting in lieu thereof the passage “nine hundred dollars”.

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

7. Section 18k of the principal Act is amended—

- (a) by striking out from subsection (2) the passage “Subject to subsection (3) of this section” and inserting in lieu thereof the passage “For the purposes of the financial year commencing on the first day of January, 1976, and ending on the thirtieth day of June, 1976”;

- (b) by striking out from subsection (2) the passage “forty-one thousand six hundred dollars”, wherever it occurs, and inserting in lieu thereof, in each case, the passage “twenty thousand eight hundred dollars”;

- (c) by striking out from subsection (2) the passage “twenty thousand eight hundred dollars”, wherever it occurs, and inserting in lieu thereof, in each case, the passage “ten thousand four hundred dollars”;

and

- (d) by striking out subsection (3) and inserting in lieu thereof the following subsections:—

(3) For the purposes of the financial year commencing on the first day of July, 1976, a reference in sections 18 l and 18m of this Act to the prescribed amount is, in relation to the designated group employer in respect of a group, a reference to—

- (a) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[\left\{ \frac{20\,800A}{184} + \frac{24\,000B}{181} \right\} - \frac{1}{3} \left\{ TW + IW - \left(\frac{20\,800A}{184} + \frac{24\,000B}{181} \right) \right\} \right];$$

or

- (b) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[\frac{10\,400A}{184} + \frac{12\,000B}{181} \right],$$

whichever is the greater amount, where—

(c) TW is the amount of the taxable wages paid or payable by the members of the group during such period of the financial year as the designated group employer was designated group employer in respect of the group;

(d) IW is the amount of the interstate wages paid or payable by the members of the group during the period referred to in paragraph (c) of this subsection;

(e) A is the number of days in that part ending on the thirty-first day of December, 1976, of the period referred to in paragraph (c) of this subsection, reduced by the number of days, if any, during that part in respect of which none of the members of the group paid or was liable to pay wages (disregarding foreign wages);

and

(f) B is the number of days in that part commencing on the first day of January, 1977, of the period referred to in paragraph (c) of this subsection, reduced by the number of days, if any, during that part in respect of which none of the members of the group paid or was liable to pay wages (excluding foreign wages).

(4) For the purposes of the financial year commencing on the first day of July, 1977, and each succeeding financial year, a reference in sections 181 and 18m of this Act to the prescribed amount is, in relation to the designated group employer in respect of a group, a reference to—

(a) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[\frac{48\,000C}{D} - \frac{1}{3} \left\{ TW + IW - \frac{48\,000C}{D} \right\} \right];$$

or

(b) the amount calculated in accordance with the following formula:—

$$\frac{TW}{TW + IW} \left[\frac{24\,000C}{D} \right],$$

whichever is the greater amount, where—

(c) TW is the amount of the taxable wages paid or payable by the members of the group during such period of the financial year as the designated group employer was the designated group employer in respect of the group;

(d) IW is the amount of the interstate wages paid or payable by the members of the group during the period referred to in paragraph (c) of this subsection;

(e) C is the number of days in the period referred to in paragraph (c) of this subsection, reduced by the number of days, if any, during that period in respect of which none of the members of the group paid or was liable to pay wages (disregarding foreign wages);

and

(f) D is the number of days in the financial year.

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

D. NICHOLLS, Governor