



ANNO VICESIMO SEPTIMO

ELIZABETHAE II REGINAE

A.D. 1978

No. 76 of 1978

An Act to amend the Pay-roll Tax Act, 1971-1977.

[Assented to 16th November, 1978]

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

Short titles.

1. (1) This Act may be cited as the "Pay-roll Tax Act Amendment Act, 1978".

(2) The Pay-roll Tax Act, 1971-1977, 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, 1971-1978".

Commence-
ment.

2. This Act shall come into operation on the first day of January, 1979.

Amendment of
principal Act,
s. 11a—
Deduction
from taxable
wages.

3. Section 11a of the principal Act is amended—

(a) by striking out subparagraph (iii) of paragraph (a) of the definition of "minimum amount" in subsection (1) and inserting in lieu thereof the following subparagraphs:—

(iii) commencing on or after the first day of January, 1978, and ending before the first day of January, 1979, means the amount of two thousand two hundred and fifty dollars;

(iv) commencing on or after the first day of January, 1979, means the amount of two thousand four hundred and seventy-five dollars;;

and

(b) by striking out subparagraph (iii) of paragraph (a) of the definition of "prescribed amount" in subsection (1) and inserting in lieu thereof the following subparagraphs:—

(iii) commencing on or after the first day of January, 1978, and ending before the first day of January, 1979, means the amount of five thousand dollars;

(iv) commencing on or after the first day of January, 1979, means the amount of five thousand five hundred dollars;

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

(a) by striking out subparagraph (iv) of paragraph (e) of subsection (2) and inserting in lieu thereof the following subparagraphs:—

(iv) in relation to the financial year commencing on the first day of July, 1978, the amount of thirty thousand dollars;

(v) in relation to the financial year commencing on the first day of July, 1979, and each succeeding financial year, the amount of thirty-three thousand dollars;;

(b) by striking out subparagraph (iii) of paragraph (g) of subsection (2) and inserting in lieu thereof the following subparagraphs:—

(iii) in relation to the financial year commencing on the first day of July, 1977, the amount of thirty thousand dollars;

(iv) in relation to the financial year commencing on the first day of July, 1978, and each succeeding financial year, the amount of thirty-three thousand dollars;;

(c) by striking out subparagraph (iv) of paragraph (j) of subsection (2) and inserting in lieu thereof the following subparagraphs:—

(iv) in relation to the financial year commencing on the first day of July, 1978, the amount of thirteen thousand five hundred dollars;

(v) in relation to the financial year commencing on the first day of July, 1979, and each succeeding financial year, the amount of fourteen thousand eight hundred and fifty dollars;;

and

(d) by striking out subparagraph (iii) of paragraph (k) of subsection (2) and inserting in lieu thereof the following subparagraphs:—

(iii) in relation to the financial year commencing on the first day of July, 1977, the amount of thirteen thousand five hundred dollars;

(iv) in relation to the financial year commencing on the first day of July, 1978, and each succeeding financial year the amount of fourteen thousand eight hundred and fifty dollars;.

Amendment of principal Act, s. 13a—
“Financial year” for purposes of this section and sections 13b and 13c and “prescribed amount” for purposes of sections 13b and 13c.

Amendment of
principal Act,
s. 14—
Registration.

5. Section 14 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “one thousand one hundred and fifty dollars” and inserting in lieu thereof the passage “one thousand two hundred and fifty dollars”;

and

(b) by striking out from subsection (2b) the passage “one thousand one hundred and fifty dollars” and inserting in lieu thereof the passage “one thousand two hundred and fifty dollars”.

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

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

(a) by striking out subparagraph (iv) of paragraph (e) of subsection (2) and inserting in lieu thereof the following subparagraphs:—

(iv) in relation to the financial year commencing on the first day of July, 1978, the amount of thirty thousand dollars;

(v) in relation to the financial year commencing on the first day of July, 1979, and each succeeding financial year, the amount of thirty-three thousand dollars;;

(b) by striking out subparagraph (iii) of paragraph (g) of subsection (2) and inserting in lieu thereof the following subparagraphs:—

(iii) in relation to the financial year commencing on the first day of July, 1977, the amount of thirty thousand dollars;

(iv) in relation to the financial year commencing on the first day of July, 1978, and each succeeding financial year, the amount of thirty-three thousand dollars;;

(c) by striking out subparagraph (iv) of paragraph (j) of subsection (2) and inserting in lieu thereof the following subparagraphs:—

(iv) in relation to the financial year commencing on the first day of July, 1978, the amount of thirteen thousand five hundred dollars;

(v) in relation to the financial year commencing on the first day of July, 1979, and each succeeding financial year, the amount of fourteen thousand eight hundred and fifty dollars;;

and

(d) by striking out subparagraph (iii) of paragraph (k) of subsection (2) and inserting in lieu thereof the following subparagraphs:—

(iii) in relation to the financial year commencing on the first day of July, 1977, the amount of thirteen thousand five hundred dollars;

(iv) in relation to the financial year commencing on the first day of July, 1978, and each succeeding financial year, the amount of fourteen thousand eight hundred and fifty dollars;.

7. Section 26 of the principal Act is amended by striking out from subsection (2) the passage "tax unpaid may be sued for" and inserting in lieu thereof the passage "unpaid tax may (whether or not an assessment has been made, or notice of an assessment has been given, in pursuance of section 20 of this Act) be sued for".

Amendment of
principal Act,
s. 26—
Recovery of
tax.

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

K. D. SEAMAN, Governor