



ANNO VICESIMO NONO

ELIZABETHAE II REGINAE

A.D. 1980

No. 113 of 1980

An Act to amend the Pay-roll Tax Act, 1971-1979.

[Assented to 18 December 1980]

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, 1980". Short titles.

(2) The Pay-roll Tax Act, 1971-1979, is in this Act referred to as "the principal Act".

(3) The principal Act, as amended by this Act, may be cited as the "Pay-roll Tax Act, 1971-1980".

2. (1) This Act shall come into operation on a day to be fixed by proclamation. Commencement.

(2) The Governor may, in a proclamation made for the purposes of subsection (1), suspend the operation of any specified provisions of this Act until a subsequent day fixed in the proclamation or a day to be fixed by subsequent proclamation.

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

(a) by striking out subparagraph (v) of paragraph (a) of the definition of "minimum amount" in subsection (1) and substituting the following subparagraphs:

(v) commencing on or after the first day of January, 1980, and ending before the first day of January, 1981, means the amount of two thousand seven hundred dollars;

(vi) commencing on or after the first day of January, 1981, means the amount of three thousand one hundred and fifty dollars;;

and

Amendment of s. 11a—
Deductions from taxable wages.

(b) by striking out subparagraph (v) of paragraph (a) of the definition of "prescribed amount" in subsection (1) and substituting the following subparagraphs:

- (v) commencing on or after the first day of January, 1980, and ending before the first day of January, 1981, means the amount of six thousand dollars;
- (vi) commencing on or after the first day of January, 1981, means the amount of seven thousand dollars;.

Amendment of
s. 12—
Exemption
from pay-roll
tax.

4. Section 12 of the principal Act is amended by striking out paragraphs (b), (c) and (d) of subsection (1) and substituting the following paragraphs:

(b) by—

- (i) a religious institution to a person during a period in respect of which the institution satisfies the Commissioner that the person is engaged exclusively in religious work of the religious institution;
- (ii) a public benevolent institution to a person during a period in respect of which the institution satisfies the Commissioner that the person is engaged exclusively in work of the institution of a public benevolent nature;
- (iii) a public hospital to a person during a period in respect of which the hospital satisfies the Commissioner that the person is engaged exclusively in work of the hospital of a kind ordinarily performed in connection with the conduct of public hospitals;

(c) by a hospital that is carried on by a society or association otherwise than for the purpose of profit or gain to the individual members of the society or association, being wages paid or payable to a person during a period in respect of which the hospital satisfies the Commissioner that the person is engaged exclusively in work of the hospital of a kind ordinarily performed in connection with the conduct of hospitals;

(d) by a school or college that—

- (i) is carried on by a body corporate, society or association otherwise than for the purpose of profit or gain to the individual members of the body corporate, society or association and is not carried on by or on behalf of the State;

and

- (ii) provides education at or below, but not above, the secondary level of education,

being wages paid or payable to a person during a period in respect of which the school or college satisfies the Commissioner that the person is engaged exclusively in work of the school or college of a kind ordinarily performed in connection with the conduct of schools or colleges providing education of that kind;

(da) by a child care centre that is an eligible organization within the meaning of the *Child Care Act 1972* of the Commonwealth, being wages paid or payable to a person during a period in respect of which the child care centre satisfies the Commissioner that the

person is engaged exclusively in work of the centre of a kind ordinarily performed in connection with the conduct of child care centres;.

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

(a) by striking out subparagraph (vi) of paragraph (e) of subsection (2) and substituting the following subparagraphs:

(vi) in relation to the financial year commencing on the first day of July, 1980, the amount of thirty-six thousand dollars;

(vii) in relation to the financial year commencing on the first day of July, 1981, and each succeeding financial year, the amount of forty-two thousand dollars;;

(b) by striking out subparagraph (v) of paragraph (g) of subsection (2) and substituting the following subparagraphs:

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

(vi) in relation to the financial year commencing on the first day of July, 1980, and each succeeding financial year, the amount of forty-two thousand dollars;;

(c) by striking out subparagraph (vi) of paragraph (j) of subsection (2) and substituting the following subparagraphs:

(vi) in relation to the financial year commencing on the first day of July, 1980, the amount of sixteen thousand two hundred dollars;

(vii) in relation to the financial year commencing on the first day of July, 1981, and each succeeding financial year, the amount of eighteen thousand nine hundred dollars;;

and

(d) by striking out subparagraph (v) of paragraph (k) of subsection (2) and substituting the following subparagraphs:

(v) in relation to the financial year commencing on the first day of July, 1979, the amount of sixteen thousand two hundred dollars;

(vi) in relation to the financial year commencing on the first day of July, 1980, and each succeeding financial year, the amount of eighteen thousand nine hundred dollars.

6. Section 14 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “one thousand three hundred and seventy-five dollars” and substituting the passage “one thousand six hundred dollars”;

and

(b) by striking out from subsection (2b) the passage “one thousand three hundred and seventy-five dollars” and substituting the passage “one thousand six hundred dollars”.

Amendment of 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 s. 14—
Registration.

Amendment of s. 18k—
 "Financial year" for purposes of this section and sections 18l and 18m and "prescribed amount" for purposes of sections 18l and 18m.

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

(a) by striking out subparagraph (vi) of paragraph (e) of subsection (2) and substituting the following subparagraphs:

(vi) in relation to the financial year commencing on the first day of July, 1980, the amount of thirty-six thousand dollars;

(vii) in relation to the financial year commencing on the first day of July, 1981, and each succeeding financial year, the amount of forty-two thousand dollars;;

(b) by striking out subparagraph (v) of paragraph (g) of subsection (2) and substituting the following subparagraphs:

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

(vi) in relation to the financial year commencing on the first day of July, 1980, and each succeeding financial year, the amount of forty-two thousand dollars;;

(c) by striking out subparagraph (vi) of paragraph (j) of subsection (2) and substituting the following subparagraphs:

(vi) in relation to the financial year commencing on the first day of July, 1980, the amount of sixteen thousand two hundred dollars;

(vii) in relation to the financial year commencing on the first day of July, 1981, and each succeeding financial year, the amount of eighteen thousand nine hundred dollars;;

and

(d) by striking out subparagraph (v) of paragraph (k) of subsection (2) and substituting the following subparagraphs:

(v) in relation to the financial year commencing on the first day of July, 1979, the amount of sixteen thousand two hundred dollars;

(vi) in relation to the financial year commencing on the first day of July, 1980, and each succeeding financial year, the amount of eighteen thousand nine hundred dollars.

Amendment of s. 37—
 Pending objections and appeals.

8. Section 37 of the principal Act is amended by inserting after subsection (2) the following subsection:

(3) If the assessment is quashed on objection or appeal, any amount paid upon the assessment shall be refunded by the Commissioner.

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

K. D. SEAMAN, Governor