



ANNO TRICESIMO PRIMO

**ELIZABETHAE II REGINAE**

A.D. 1982

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No. 101 of 1982

An Act to amend the Pay-roll Tax Act, 1971-1982.

[Assented to 23 December 1982]

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 (No. 2), 1982".

(2) The Pay-roll Tax Act, 1971-1982, 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, 1971-1982".

Commencement.

2. This Act shall come into operation on the first day of January, 1983.

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

3. Section 11a of the principal Act is amended by striking out subparagraph (vii) of paragraph (a) of the definition of "prescribed amount" in subsection (1) and substituting the following subparagraphs:

(vii) commencing on or after the first day of July, 1982, and ending before the first day of January, 1983, means the amount of ten thousand four hundred and sixteen dollars;

(viii) commencing on or after the first day of January, 1983, means the amount of eleven thousand six hundred and sixty-six dollars;

Amendment of  
s. 13a—  
Definitions of  
terms used in  
sections 13a, 13b  
and 13c.

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

(a) by striking out from subparagraph (viii) of paragraph (e) of subsection (2) the passage "and each succeeding financial year,";

and

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

(vii) in relation to the financial year commencing on the first day of July, 1982, the amount of sixty-nine thousand nine hundred and ninety-six dollars;

5. Section 14 of the principal Act is amended—

Amendment of  
s. 14—  
Registration.

(a) by striking out from subsection (1) the passage “two thousand four hundred dollars” and substituting the passage “two thousand six hundred and fifty dollars”;

and

(b) by striking out from subsection (2b) the passage “two thousand four hundred dollars” and substituting the passage “two thousand six hundred and fifty dollars”.

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

Amendment of  
s. 18k—  
Definitions of  
terms used in  
sections 18k, 18l  
and 18m.

(a) by striking out from subparagraph (viii) of paragraph (e) of subsection (2) the passage “and each succeeding financial year,”;

and

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

(vii) in relation to the financial year commencing on the first day of July, 1982, the amount of sixty-nine thousand nine hundred and ninety-six dollars;

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

D. B. DUNSTAN, Governor