



ANNO TRICESIMO QUARTO

ELIZABETHAE II REGINAE

A.D. 1985

No. 82 of 1985

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

[Assented to 22 August 1985]

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, 1985". Short title.

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

2. This Act shall be deemed to have come into operation on the first day of July, 1985. Commencement.

3. Section 3 of the principal Act is amended by inserting after subsection (1) the following subsections: Amendment of s. 3— Interpretation.

(1a) Where a travelling allowance is paid or payable to an employee in respect of the use of the employee's own motor vehicle in the course of employment, the allowance shall not be regarded as part of the employee's wages except to the extent that it exceeds a rate per kilometre fixed by regulation.

(1b) Where an accommodation allowance is paid or payable to an employee, the allowance shall not be regarded as part of the employee's wages except to the extent that it exceeds a rate per day fixed by regulation.

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

(a) by striking out from paragraph (a) of subsection (3) the passage "two dollars for each three dollars" and substituting the passage "1 dollar for each 4 dollars";

and

(b) by striking out from paragraph (a) of subsection (4) the passage "two dollars for each three dollars" and substituting the passage "1 dollar for each 4 dollars".

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

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.

5. Section 13a of the principal Act is amended by striking out from the formula in paragraph (a) of subsection (2) the fraction “ $\frac{2}{3}$ ” and substituting the fraction “ $\frac{1}{4}$ ”.

Amendment of
s. 18k—
Interpretation.

6. Section 18k of the principal Act is amended by striking out from the formula in paragraph (a) of subsection (2) the fraction “ $\frac{2}{3}$ ” and substituting the fraction “ $\frac{1}{4}$ ”.

Insertion of new
s. 20a.

7. The following section is inserted after section 20 of the principal Act:

Assessments to be
made in
accordance with
provisions
applying at time
of liability.

20a. Pay-roll tax shall be assessed under this Act in accordance with those provisions applying at the time that the liability to pay the tax arises.

Amendment of
s. 21a—
Refund of tax
overpaid.

8. Section 21a of the principal Act is amended by striking out the passage “Pay-roll Tax Act Amendment Act, 1976” and substituting the passage “Pay-roll Tax Act Amendment Act, 1985”.

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

D. B. DUNSTAN, Governor