No. 64 of 1979


[Assented to 15th November, 1979]

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, 1979".

(2) The Pay-roll Tax Act, 1971-1978, 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, 1971-1979".

2. This Act shall be deemed to have come into operation on the first day of October, 1979.

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

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

(iv) commencing on or after the first day of January, 1979, and ending before the first day of January, 1980, means the amount of two thousand four hundred and seventy-five dollars;

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

and

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

(iv) commencing on or after the first day of January, 1979, and ending before the first day of January, 1980, means the amount of five thousand five hundred dollars;
4. Section 12 of the principal Act is amended by inserting after the present contents (which are hereby designated subsection (1) thereof) the following subsection:

(2) Where—

(a) an employer employs on a full-time basis a person who is, at the commencement of that employment, under the age of twenty years;

(b) the employee was not employed on a full-time basis by that employer prior to the first day of October, 1979;

and

(c) the conditions of the regulations affecting the eligibility of the employer to obtain the benefit of this subsection in respect of that employee are satisfied,

the wages paid or payable to that employee (being wages that are paid or become payable after the commencement of the Pay-roll Tax Act Amendment Act, 1979) are not liable to pay-roll tax.

(3) For the purposes of subsection (2) of this section, an employee shall be regarded as being employed on a full-time basis if he is, under the terms of his employment, ordinarily required to work for at least thirty-five hours per week.

(4) The regulations first made for the purposes of subsection (2) (c) of this section shall be deemed to have come into operation on the commencement of the Pay-roll Tax Act Amendment Act, 1979.

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

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

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

(b) by striking out subparagraph (iv) of paragraph (g) 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-three 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-six thousand dollars;;
(c) by striking out subparagraph (v) of paragraph (f) of subsection (2) and inserting in lieu thereof the following subparagraphs:

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

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

and

(d) by striking out subparagraph (iv) of paragraph (k) 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 fourteen thousand eight hundred and fifty dollars;

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

6. Section 14 of the principal Act is amended—

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

and

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

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

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

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

(b) by striking out subparagraph (iv) of paragraph (g) 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-three 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-six thousand dollars;.
(c) by striking out subparagraph (v) of paragraph (j) of subsection (2) and inserting in lieu thereof the following subparagraphs:—

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

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

and

(d) by striking out subparagraph (iv) of paragraph (k) 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 fourteen thousand eight hundred and fifty dollars;

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

8. The following section is enacted and inserted in the principal Act after section 56 thereof:—

56a. (1) Where the Treasurer is satisfied—

(a) that unemployment could be materially reduced by the exercise of powers conferred by this section;

and

(b) that it would be in the public interest to exercise the powers conferred by this section,

the Governor may, by regulation, establish criteria under which—

(c) an employer, who adds to the number of his employees by employing persons under the age of twenty years, may qualify for a refund of pay-roll tax under this section;

and

(d) the extent of any such refund may be determined.

(2) An employer who qualifies for a refund of pay-roll tax in accordance with criteria in force under this section may apply to the Treasurer for a refund accordingly.

(3) An application under subsection (2) of this section must be supported by such evidence as the Treasurer may require.

(4) A person who makes a false or misleading statement or representation in, or in connection with, an application under this section shall be guilty of an offence and liable to a penalty not exceeding five thousand dollars.

(5) Where the Treasurer is satisfied that an applicant qualifies for a refund of pay-roll tax in accordance with criteria for the time being in force under this section, he may make such a refund accordingly.
(6) The amount of a refund payable to an employer under this section shall not exceed in any one year—

(a) where the refund is payable in relation to the employment of one additional employee—six hundred dollars;

or

(b) where the refund is payable in relation to the employment of two or more additional employees—eighteen hundred dollars.

(7) No appropriation or authority other than this section is required for the making of refunds of pay-roll tax out of the General Revenue of the State in pursuance of subsection (5) of this section.

(8) The Commissioner shall, at the request of the Treasurer, furnish him with such information as may be necessary or expedient for the purpose of determining eligibility for, and the extent of, refunds of pay-roll tax under this section.

(9) The Treasurer may delegate any of his powers or functions under this section to any other authority, body or person.

(10) A delegation under subsection (9) of this section shall be revocable at will.

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

K. D. SEAMAN, Governor