ANNO TRICESIMO QUARTO

ELIZABETHAE II REGINAE

A.D. 1985

No. 82 of 1985


[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”.

(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.

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

   (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. 3—Interpretation.

Amendment of s. 11a—Deductions from taxable wages.
5. Section 13a of the principal Act is amended by striking out from the formula in paragraph (a) of subsection (2) the fraction "½" and substituting the fraction "¼".

6. Section 18k of the principal Act is amended by striking out from the formula in paragraph (a) of subsection (2) the fraction "½" and substituting the fraction "¼".

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

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.

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