



ANNO VICESIMO TERTIO

ELIZABETHAE II REGINAE

A.D. 1974

No. 52 of 1974

An Act to amend the Pay-roll Tax Act, 1971-1973.

[Assented to 30th August, 1974]

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, 1974".

(2) The Pay-roll Tax Act, 1971-1973, 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, 1971-1974".

Amendment of
principal Act,
s. 9—
Imposition of
pay-roll tax
on taxable
wages.

2. Section 9 of the principal Act is amended—

(a) by inserting after the passage "on or after that day" the passage "and before the first day of September, 1974";

and

(b) by inserting after the passage "four and one-half per centum of those wages" the passage "and on all taxable wages, that are not liable to pay-roll tax at the rate of three and one-half per centum or at the rate of four and one-half per centum, paid or payable on or after the first day of September, 1974, pay-roll tax at the rate of five per centum of those wages".

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

M. L. OLIPHANT, Governor