

Information Circular No: 14

Payroll Tax Act 2009

Historical Rates

Issued 5 July 2010

Replaces Information Circular No: 3

Payroll Tax Rates and Maximum Deductions

From 1 July 2009, payroll tax rates and maximum deductions amounts are prescribed in the *Payroll Tax Act 2009*. Prior to 1 July 2009, payroll tax rates and maximum deduction amounts were prescribed in the *Pay-roll Tax Act 1971*.

Effective Date	Maximum Deduction		Tax Rate %
	Annum	Month	
1 July 2009 onwards	\$600 000	\$50 000	4.95
1 July 2008 to 30 June 2009	\$552 000	\$46 000	5.00
1 July 2007 to 30 June 2008	\$504 000	\$42 000	5.25
1 July 2004 to 30 June 2007	\$504 000	\$42 000	5.50
1 July 2002 to 30 June 2004	\$504 000	\$42 000	5.67

Motor Vehicle & Accommodation Allowance Rate

From 1 July 2008, the prescribed rate for payroll tax purposes is aligned to the rate prescribed by the regulations under Section 28-25 of the *Income Tax Assessment Act 1936* (Cwlth) for calculating a deduction for car expenses for a large car using the cents per kilometre method.

From 1 July 2008 the prescribed daily rate is aligned with the rate determined by the Federal Commissioner of Taxation, and it is the total reasonable amount for daily travel allowances using the lowest capital city for the lowest salary band for the financial year.

Previously, both the motor vehicle and accommodation allowance rates were prescribed in the *Pay-roll Tax Regulations 2001*.

The table below outlines the rates applicable for each period.

Effective Date	Allowable Deduction	
	Motor Vehicle (per km)	Accommodation (per night)
1 July 2010 onwards	75c	\$227.35
1 July 2009 to 30 June 2010	75c	\$223.80
1 July 2008 to 30 June 2009	70c	\$218.30
prior to 30 June 2008	56c	\$127.60

Further Information

Further information can be obtained from RevenueSA.

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