

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Pay-roll Tax

Circular No. 28
(formerly PRT Circular No. 1)
(re-issued)

A GUIDE TO LEGISLATION

PAY-ROLL TAX ACT 1971

This circular has been prepared as a general guide to the provisions of the Pay-roll Tax Act. It replaces Circular No. 1 issued on 22 April 1991. It is not intended to be a complete statement of the law and must not be construed to waive or modify any legal obligation provided by the Act.

Printed copies of the Act and its regulations are available from the State Information Centre, Grenfell Centre Plaza, 25 Grenfell Street, Adelaide, or from State Print, Netley.

For further details on any matters relating to the Act mentioned in this circular contact the Pay-roll Tax Section of the State Taxation Office on (08) 226 3735.

18 June 1992

COMMISSIONER OF STAMPS

PLEASE NOTE: This circular has now been superseded by Circular No. 137