

## SOUTH AUSTRALIA



### STATE TAXATION OFFICE

**Pay-roll Tax**

**Circular No. 30**  
**(formerly PRT Circular No. 3)**

## DEDUCTIONS FOR PERIODIC RETURN PERIODS

With effect from 1 October, 1989 the maximum allowable deduction from taxable wages for a return period of one month was increased from \$27,500 to \$30,000 and from April, 1990 to \$33,333. This Circular outlines the effect of these deduction changes for employers who are required to furnish half-yearly and annual returns for a period ending 30 June, 1990.

### HALF-YEARLY

For the six months return period ending 30 June, 1990, the maximum deduction is \$190,000. Where South Australian wages and interstate wages (if any), for the six month period are between \$190,000 and \$950,000, the maximum deduction is reduced at a rate of \$1 for each \$4 by which the wages exceed the maximum deduction, reducing to NIL at \$950,000.

### ANNUAL

For the financial year ended 30 June, 1990 the maximum deduction is \$362,500. Where South Australian wages and interstate wages (if any) for the full financial year are between \$362,500 and \$1,812,500, the maximum deduction is reduced at a rate of \$1 for each \$4 by which the wages exceed the maximum deduction, reducing to NIL at \$1,812,500.

### EMPLOYERS - SOUTH AUSTRALIA ONLY - NOT GROUPED

The 'calculation' of 'tapered deduction' as shown on the reverse side of the return can be used to determine the deduction which may be claimed where taxable wages are within the abovementioned ranges.

Where taxable wages for a half yearly or annual period are \$190,000 or \$363,500 (or less) respectively, no tax is payable. However, a return showing the taxable wages paid or payable must be furnished.

### GROUP MEMBERS AND INTERSTATE EMPLOYERS

Any change in the deduction entitlement arising from the increases will, in the case of employers whose deduction is 'set' by way of nomination/determination procedures be calculated by this Office and shown on the pay-roll tax return sent to you in June 1990.

### ENQUIRIES

Should you required assistance with any matter concerning the furnishing of your pay-roll tax return, please contact an Officer of the Pay-roll Tax Branch at the address or telephone number shown on the returns sent to you.

**11 December, 1990**

**COMMISSIONER OF STAMPS**

Historical Use Only