

SOUTH AUSTRALIA



RevenueSA

Pay-roll Tax

Circular No. 220

REGULATIONS UNDER THE PAY-ROLL TAX ACT 1971

The *Subordinate Legislation Act 1978* provides for the automatic revocation of subordinate legislation. The effect of that Act is that the Regulations under the *Pay-roll Tax Act 1971*, the *Pay-roll Tax Regulations 1990*, expire on 1 September 2001.

Replacement regulations, the *Pay-roll Tax Regulations 2001*, were gazetted on 16 August 2001, (page 3102 of the South Australian Government Gazette) and come into force on 1 September 2001.

Whilst there have been some minor amendments to reflect changed practices and remove obsolete references, there is no change to existing policy.

FURTHER INFORMATION

Location

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28 August 2001

COMMISSIONER OF STATE TAXATION