

SOUTH AUSTRALIAN PAY-ROLL TAX HARMONISATION CHANGES

As part of the 2007 State Budget, the Government announced changes to the *Pay-roll Tax Act 1971* to harmonise legislative and administrative arrangements with other States and Territories.

Full details of the areas being harmonised are contained in Circular No. 280.

DATE OF OPERATION

The legislative amendments to implement these measures are contained in the *Pay-roll Tax (Harmonisation Project) Amendment Act 2008* (the "Amending Act"), which was assented to on 26 June 2008 and comes into operation on 1 July 2008. The changes made in the Amending Act are based on the New South Wales and Victorian harmonised pay-roll tax legislation.

FURTHER INFORMATION

Further specific information regarding these amendments may be obtained from RevenueSA or from the following pay-roll tax circulars:

- Circular No: 296 – South Australian Pay-roll Tax Liability for Wages Paid by an Employer;
- Circular No: 297 – Expatriate Employees;
- Circular No: 298 – Exempt Allowances: Motor Vehicle and Accommodation;
- Circular No: 299 – Fringe Benefits;
- Circular No: 300 – Exemption for Maternity and Adoption Leave Pay;
- Circular No: 301 – Pay-roll Tax Charitable Exemption – Meaning of Exclusively; and
- Circular No: 302 – Termination Payments.

General information regarding the other harmonised areas, including information on changes to employee share acquisition schemes, the grouping provisions, superannuation payments made to non-working directors and new exempt payments, may be obtained from Circular No: 303 – Pay-roll Tax – A Guide to Legislation.

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3/7/2008

COMMISSIONER OF STATE TAXATION

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