

**SOUTH AUSTRALIA**



**STATE TAXATION OFFICE**

Pay-roll Tax

Circular No. 63

**PAY-ROLL TAX (EXEMPTIONS) AMENDMENT ACT, 1992  
NO. 51 OF 1992**

**EXTENSION OF PAY-ROLL TAX EXEMPTION FOR  
AUSTRALIAN TRAINEESHIP SCHEME**

Your attention is drawn to the above Act which was assented to on 29 October, 1992.

The Amendment Act extends the exemption provided by Section 12(1)(db) of the Principal Act to include wages paid or payable before 1 July, 1995.

The exemption applies to wages paid or payable by an employer to an employee engaged under a contract of training which is registered with the Industrial and Commercial Training Commission in accordance with the agreement between the Commonwealth and the State for the implementation of the Australian Traineeship Scheme.

Enquiries relating to the operation of the Australian Traineeship Scheme may be directed to Katherine Balfour or Ann Blythe of the Industrial and Commercial Training Commission, telephone (08) 210 8467. For pay-roll tax enquiries, telephone (08) 226 3735.

25 November, 1992

COMMISSIONER OF STAMPS