

South Australia



STATUTES AMENDMENT (TAXATION ADMINISTRATION) ACT 1996

No. 82 of 1996

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SCHEDULE

Statute Law Revision Amendments



ANNO QUADRAGESIMO QUINTO

ELIZABETHAE II REGINAE

A.D. 1996

No. 82 of 1996

An Act to amend the Debits Tax Act 1994, the Financial Institutions Duty Act 1983, the Land Tax Act 1936, the Pay-roll Tax Act 1971, the Stamp Duties Act 1923 and the Taxation (Reciprocal Powers) Act 1989.

[Assented to 5 December 1996]

The Parliament of South Australia enacts as follows:

**PART 1
PRELIMINARY**

Short title

1. This Act may be cited as the *Statutes Amendment (Taxation Administration) Act 1996*.

Commencement

2. This Act will come into operation on a day to be fixed by proclamation.

Interpretation

3. A reference in this Act to the principal Act is a reference to the Act referred to in the heading to the Part in which the reference occurs.

**PART 2
AMENDMENT OF DEBITS TAX 1994**

Substitution of long title

4. The long title of the principal Act is repealed and the following long titled is substituted:

An Act to make provision for a tax on certain debits made to accounts kept with financial institutions; and for other purposes.

Amendment of s. 3—Definitions

5. Section 3 of the principal Act is amended—

(a) by striking out from subsection (1) the definition of "assessment" and substituting the following definition:

"assessment" means an assessment or reassessment by the Commissioner under Part 3 of the *Taxation Administration Act 1996*;

(b) by striking out from subsection (1) the definition of "Commissioner" and substituting the following definition:

"Commissioner" means the person appointed or acting as the Commissioner of State Taxation, and includes a person appointed or acting as a Deputy Commissioner of State Taxation (*see Part 9 of the Taxation Administration Act 1996*);;

(c) by striking out from subsection (1) the definition of "officer";

(d) by striking out subsection (5);

(e) by striking out from subsection (7) "this Act imposes a liability" and substituting "a liability is imposed";

(f) by striking out from subsection (7) "(including additional tax under section 20 or 34) or other amount" and substituting "or other amount under this Act or any penalty tax or interest under Part 5 of the *Taxation Administration Act 1996*";

(g) by striking out subsection (8);

(h) by striking out subsection (10).

Substitution of ss. 5, 6 and 7

6. Sections 5, 6 and 7 of the principal Act are repealed and the following section is substituted:

Taxation Administration Act

5. This Act should be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

Substitution of s. 11

7. Section 11 of the principal Act is repealed and the following section is substituted:

When tax payable

11. (1) Tax payable on a taxable debit to a taxable account must be paid not later than 14 days after the end of the month during which the debit was made to the account.

(2) The amount specified in an assessment by the Commissioner as tax payable on an eligible debit to an account other than a taxable account must be paid not later than the day specified in the assessment, being a day not less than 14 days—

(a) after the day on which the assessment is served on the person or persons liable to pay the tax; or

(b) if there are two or more persons liable to pay the tax and the assessment is served on them on different days—after the earlier or earliest of those days.

Amendment of s. 12—Recovery of tax by financial institutions

8. Section 12 of the principal Act is amended by striking out subsections (2) and substituting the following subsection:

(2) An account holder is not (or account holders are not) liable to pay to a financial institution under subsection (1) an amount in respect of an amount of tax that the Commissioner has refunded to the financial institution.

Amendment of s. 13—Certificates of exemption from tax

9. Section 13 of the principal Act is amended—

(a) by inserting at the foot of subsection (4) the following penalty provision:

Maximum penalty: \$10 000.;

(b) by inserting after subsection (5) the following subsection:

(5a) If the Commissioner is not notified of the making of an eligible debit to an exempt account as required under subsection (4), then, for the purposes of Part 5 of the *Taxation Administration Act 1996*—

(a) that failure is to be taken to have been a tax default; and

(b) interest and penalty tax (if any) are to be calculated by reference to the tax payable on the eligible debit as if it had been required to be paid within 7 days after the eligible debit was made to the exempt account.

Substitution of heading to Part 4

10. The heading to Part 4 of the principal Act is repealed and the following heading is substituted:

**PART 4
RETURNS AND REFUNDS**

Amendment of s. 15—Returns in respect of taxable debits

11. Section 15 of the principal Act is amended by inserting after subsection (3) the following subsection:

(3a) If a return is not lodged with the Commissioner as required under subsection (3) relating to eligible debits in respect of which an account holder is liable to pay tax by virtue of section 10(2), then, for the purposes of Part 5 of the *Taxation Administration Act 1996*—

(a) that failure is to be taken to have been a tax default; and

(b) interest and penalty tax (if any) are to be calculated by reference to the tax payable on the eligible debits as if the tax had been required to be paid within the time within which the return was required to be lodged with the Commissioner.

Substitution of s. 16

12. Section 16 of the principal Act is repealed and the following section is substituted:

Refund of amounts incorrectly paid

16. (1) An application under Part 4 of the *Taxation Administration Act 1996* for a refund of tax that has been overpaid by a financial institution under this Act may be made (subject to that Part)—

- (a) if the amount has not been recovered by the financial institution from an account holder—by the financial institution; or
- (b) if the amount has been so recovered—by the account holder as if the account holder were the financial institution (and hence the taxpayer).

(2) In the case of an application for a refund by an account holder as referred to in subsection (1), the Commissioner is not to refuse to make the refund on the ground that the amount to be refunded has been passed on to the account holder.

Amendment of s. 17—Refunds of tax paid on excluded debits

13. Section 17 of the principal Act is amended—

(a) by striking out paragraphs (a) and (b) of subsection (1) and the passage "the Commissioner must—" preceding those paragraphs and substituting "the Commissioner must refund the amount of the tax to the person";

(b) by striking out subsections (2), (3) and (4) and substituting the following subsections:

(2) An application may be made under this section—

- (a) if the tax has not been recovered by the financial institution from an account holder—by the financial institution; or
- (b) if the tax has been so recovered—by the account holder.

(3) In the case of an application for a refund by an account holder as referred to in subsection (2), the Commissioner is not to refuse to make the refund on the ground that the tax to be refunded has been passed on to the account holder.

(4) An application for a refund of tax under this section must be made not later than five years after the tax was paid.

Repeal of ss. 18 to 22

14. Sections 18 to 22 (inclusive) of the principal Act are repealed.

Repeal of Parts 5, 6 and 7

15. Parts 5, 6 and 7 of the principal Act are repealed.

Repeal of ss. 45 to 52

16. Sections 45 to 52 (inclusive) of the principal Act are repealed.

Repeal of s. 54

17. Section 54 of the principal Act is repealed.

PART 3
AMENDMENT OF FINANCIAL INSTITUTIONS DUTY ACT 1983

Substitution of long title

18. The long title of the principal Act is repealed and the following long title is substituted:

An Act to make provision for a duty on financial receipts; and for other purposes.

Amendment of s. 3—Interpretation

19. Section 3 of the principal Act is amended—

- (a) by striking out from subsection (1) the definition of "agent";
- (b) by striking out from subsection (1) the definition of "the Commissioner" and substituting the following definition:

"Commissioner" means the person appointed or acting as the Commissioner of State Taxation, and includes a person appointed or acting as a Deputy Commissioner of State Taxation (*see Part 9 of the Taxation Administration Act 1996*);;
- (c) by striking out from subsection (1) the definition of "duty";
- (d) by striking out from subsection (1) the definition of "inspector";
- (e) by striking out from subsection (1) the definitions of "liquidator";
- (f) by striking out from subsection (1) the definition of "premises";
- (g) by striking out from subsection (1) the definition of "trustee".

Insertion of s. 9A

20. The following section is inserted after section 9 of the principal Act:

Taxation Administration Act

9A. This Act should be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

Repeal of Part 2

21. Part 2 of the principal Act is repealed.

Insertion of s. 20A

22. The following section is inserted after section 20 of the principal Act:

Contributions from persons jointly liable to pay duty

20A. (1) A person who, during a period, is or was a member of a group within the meaning of this Part is jointly and severally liable with the other persons who are or were members of the group during that period to pay duty payable by members of that group in respect of that period.

(2) Where two or more persons are jointly liable to pay duty, they are each liable for the whole duty, but any of them who has paid the duty may recover contributions as follows:

- (a) a person who has paid duty may recover by way of contribution from any other person jointly liable to pay that duty a sum which bears to the duty the same proportion as the share of dutiable receipts or average daily liability which that other person received or paid bears to the total dutiable receipts or average daily liability which the persons jointly liable to the duty received or paid;
- (b) a person entitled to contribution under this section may recover it in a court of competent jurisdiction as money paid to the use of the person liable to contribute, or may retain or deduct the amount of the contribution out of any money in his or her hands belonging or payable to the person liable to contribute.

(3) In this section—

"duty" means financial institutions duty, and includes penalty tax and interest payable under Part 5 of the *Taxation Administration Act 1996* in relation to financial institutions duty.

Amendment of s. 21—Registration of financial institutions

23. Section 21 of the principal Act is amended by inserting after subsection (2) the following subsection:

(2a) A financial institution that fails to make an application to the Commissioner as required under subsection (1) is guilty of an offence.

Maximum penalty: \$10 000.

Repeal of s. 24

24. Section 24 of the principal Act is repealed.

Substitution of s. 25

25. Section 25 of the principal Act is repealed and the following section is substituted:

Further returns

25. The Commissioner may, by notice in writing, require a financial institution to lodge with the Commissioner a return or further or fuller return as required by the Commissioner.

Substitution of s. 28

26. Section 28 of the principal Act is repealed and the following section is substituted:

Further returns

28. The Commissioner may, by notice in writing, require a registered short-term money market operator to lodge with the Commissioner a return or further or fuller return as required by the Commissioner.

Insertion of s. 30A

27. The following section is inserted after section 30 of the principal Act:

Time for payment of financial institutions duty

30A. Financial institutions duty payable by a financial institution or registered short-term money market operator must be paid to the Commissioner within the period within which the institution or operator is required under Part 4 to lodge with the Commissioner the return of the receipts or average daily liability in respect of which the duty is payable.

Insertion of s. 36A

28. The following section is inserted after section 36 of the principal Act:

Offence where certain payments to exempt accounts

36A. (1) If a person in whose name an exempt account is kept by a financial institution pays an amount, or causes, permits or authorises an amount to be paid, to the credit of the account in contravention of this Part, the person is guilty of an offence.

Maximum penalty: \$10 000.

(2) It is a defence to a charge of an offence against subsection (1) to prove that the defendant has lodged a return and paid duty to the Commissioner in accordance with section 37 in relation to the payment to which the charge relates.

Amendment of s. 37—Payments and returns by account holders

29. Section 37 of the principal Act is amended—

(a) by striking out the penalty provision at the foot of subsection (1);

(b) by inserting after subsection (2) the following subsection:

(2a) A decision of the Commissioner under subsection (2) is a non-reviewable decision within the meaning of the *Taxation Administration Act 1996*;

(c) by striking out subsection (4).

Repeal of Parts 7, 8 and 9

30. Parts 7, 8 and 9 of the principal Act are repealed.

Repeal of ss. 64 to 74

31. Sections 64 to 74 (inclusive) of the principal Act are repealed.

Amendment of s. 76—Depositors with unregistered financial institutions

32. Section 76 of the principal Act is amended by striking out subsection (5) and substituting the following subsection:

(5) Financial institutions duty payable by a person under this section must be paid to the Commissioner within the period within which the person is required under this section to lodge with the Commissioner the return of the deposits in respect of which the duty is payable.

Amendment of s. 77—Regulations

33. Section 77 of the principal Act is amended by striking out paragraph (c) of subsection (2).

**PART 4
AMENDMENT OF LAND TAX ACT 1936**

Substitution of long title

34. The long title of the principal Act is repealed and the following long title is substituted:

An Act to make provision for taxes on land; and for other purposes.

Repeal of heading

35. The heading to Part 1 of the principal Act is repealed.

Amendment of s. 4—Interpretation

36. Section 4 of the principal Act is amended—

(a) by inserting after the definition of "aggregation principle" in subsection (1) the following definition:

"assessment" or "reassessment" means an assessment or reassessment by the Commissioner under Part 3 of the *Taxation Administration Act 1996*;;

(b) by striking out from subsection (1) the definition of "the Commissioner" and substituting the following definition:

"the Commissioner" means the person appointed or acting as the Commissioner of State Taxation, and includes a person appointed or acting as a Deputy Commissioner of State Taxation (*see Part 9 of the Taxation Administration Act 1996*);;

(c) by striking out from subsection (1) the definition of "liquidator";

(d) by striking out from subsection (1) the definition of "particular notice";

(e) by striking out from subsection (1) the definition of "returns";

(f) by striking out from subsection (1) the definition of "tax" and substituting the following definition:

"tax" in respect of land means land tax in respect of the land, and includes—

(a) penalty tax payable under Part 5 of the *Taxation Administration Act 1996* in respect of failure by the taxpayer to pay, in accordance with this Act, the whole or part of the land tax; and

(b) interest payable under Part 5 of the *Taxation Administration Act 1996* in respect of a failure referred to in paragraph (a), or a failure to pay penalty tax referred to in that paragraph;;

(g) by striking out from the definition of "taxpayer" in subsection (1) "any tax pursuant to this Act" and substituting "tax";

(h) by striking out from subsection (1) the definition of "taxpayer in a representative capacity".

Repeal of Part 2 and substitution of section

37. Part 2 of the principal Act is repealed and the following section is substituted:

Tax Administration Act

5. This Act should be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

Repeal of heading to Part 3

38. The heading to Part 3 of the principal Act is repealed.

Amendment of s. 10—Imposition of land tax

39. Section 10 of the principal Act is amended by striking out subsection (2) and substituting the following subsection:

(2) The taxes are imposed and payable in respect of every financial year and liability to the taxes arises at the commencement of every financial year.

Amendment of s. 10A—Exemption of certain residential land from land tax

40. Section 10A of the principal Act is amended—

(a) by striking out the penalty provision at the foot of subsection (3) and substituting the following:

Maximum penalty: \$10 000.;

(b) by striking out the penalty and expiation fee provision at the foot of subsection (6) and substituting the following:

Maximum penalty: \$5 000
Expiation fee:\$315.;

(c) by striking out the penalty and expiation fee provision at the foot of subsection (9) and substituting the following:

Maximum penalty: \$5 000
Expiation fee:\$315.;

(d) by striking out subsection (14).

Repeal of heading to Part 4

41. The heading to Part 4 of the principal Act is repealed.

Repeal of heading above s. 31

42. The heading (*Liability to Tax*) above section 31 of the principal Act is repealed.

Amendment of s. 31—Person liable to tax

43. Section 31 of the principal Act is amended—

(a) by striking out "land tax levied" and substituting "tax";

(b) by inserting after its present contents, as amended (now to be designated as subsection (1)) the following subsection:

(2) In any proceedings relating to tax in respect of land, the person named in a valuation roll under the *Valuation of Land Act 1971* as the owner of the land, being the valuation roll containing the site value required to be used in calculating the land tax in respect of the land, will be presumed, in the absence of proof to the contrary, to be the owner of the land liable to the tax.

Amendment of s. 32—Change of ownership

44. Section 32 of the principal Act is amended—

(a) by striking out from subsection (1) "land tax" twice occurring and substituting, in each case, "tax";

(b) by striking out from subsection (2) "on that land, together with fines and interest (if any), have" and substituting "in respect of the land has".

Repeal of s. 33

45. Section 33 of the principal Act is repealed.

Repeal of heading above s. 34

46. The heading (*Distribution of Burden of Taxation*) above section 34 of the principal Act is repealed.

Amendment of s. 34—Liability for tax to be joint and several

47. Section 34 of the principal Act is amended by striking out "land tax" and substituting "tax".

Amendment of s. 35—Distribution of burden

48. Section 35 of the principal Act is amended by striking out from subsections (1) and (2) "land tax" and substituting, in each case, "tax".

Repeal of s. 40

49. Section 40 of the principal Act is repealed.

Repeal of heading to Part 6

50. The heading to Part 6 of the principal Act is repealed.

Repeal of heading above s. 56

51. The heading (*Time for Payment*) above section 56 of the principal Act is repealed.

Substitution of s. 56

52. Section 56 of the principal Act is repealed and the following section is substituted:

Time for payment of tax

56. The amount specified in an assessment by the Commissioner as land tax payable in respect of land for a financial year must be paid to the Commissioner within 30 days after service of the assessment on the taxpayer, or, if there is more than one taxpayer liable to pay the tax in respect of the land, on any one of the taxpayers.

Repeal of ss. 56A to 61 and heading

53. Sections 56A to 61 (inclusive) and the heading (*Recovery of Taxes*) above section 59 of the principal Act are repealed.

Amendment of s. 62—Power to let or sell land liable to tax

54. Section 62 of the principal Act is amended by striking out from subsection (1) "land tax" and substituting "tax".

Amendment of s. 65—Transfer of land in satisfaction of tax liability

55. Section 65 of the principal Act is amended by striking out "land tax", twice occurring, and substituting, in each case, "tax".

Amendment of s. 66—Tax first charge on land

56. Section 66 of the principal Act is amended by striking out "subject to the tax" and substituting "in respect of which the tax is payable".

Amendment of s. 66A—Certificates in respect of liability to tax

57. Section 66A of the principal Act is amended by striking out from subsection (4) "(land tax" and substituting "tax".

Repeal of s. 67

58. Section 67 of the principal Act is repealed.

Amendment of s. 68—Alterations to valuations

59. Section 68 of the principal Act is amended—

- (a) by striking out from subsection (1) "refund to the taxpayer any excess tax recovered, or may recover any additional tax, recoverable on the basis of the altered valuation, as arrears" and substituting "make a reassessment of the liability to land tax in respect of the land";
- (b) by striking out subsections (2) to (6) (inclusive).

Repeal of heading to Part 7

60. The heading to Part 7 of the principal Act is repealed.

Substitution of ss. 68A to 77

61. Sections 68A to 77 (inclusive) of the principal Act are repealed and the following section is substituted:

Service

69. (1) An assessment or other document to be served on a person for the purposes of this Act may be served on the person by affixing it conspicuously on any land to which the assessment or other document relates.

(2) This section is in addition to and does not derogate from a provision of the *Taxation Administration Act 1996* as to the service of documents.

Renumbering

62. (1) When all provisions of this Part have been brought into operation, the sections of the principal Act are to be renumbered in consecutive order (and any cross-reference in a provision of the principal Act to a section that is renumbered is to be corrected accordingly).

(2) A reference in any Act or other instrument (whether of a legislative character or not) to a provision of the principal Act as numbered before the commencement of this Part will be taken to be a reference to the corresponding provision of the principal Act as renumbered by this Part.

PART 5
AMENDMENT OF PAY-ROLL TAX ACT 1971

Substitution of long title

63. The long title of the principal Act is repealed and the following long title is substituted:

An Act to make provision for a tax on employers in respect of certain wages; and for other purposes.

Amendment of s. 3—Interpretation

64. Section 3 of the principal Act is amended—

- (a) by striking out from subsection (1) the definition of "agent";
- (b) by striking out from subsection (1) the definitions of "the Commissioner" and "the Commissioner of Stamps" and substituting the following definition:

"the Commissioner" means the person appointed or acting as the Commissioner of State Taxation, and includes a person appointed or acting as a Deputy Commissioner of State Taxation (*see Part 9 of the Taxation Administration Act 1996*);;
- (c) by striking out from subsection (1) the definition of "the Deputy Commissioner of Stamps";
- (d) by striking out from subsection (1) the definition of "liquidator";
- (e) by striking out from subsection (1) the definition of "record";
- (f) by striking out from subsection (1) the definition of "tax";
- (g) by striking out from subsection (1) the definitions of "the Tribunal" and "trustee".

Repeal of Part 2 and substitution of section

65. Part 2 of the principal Act is repealed and the following section substituted:

Tax Administration Act

5. This Act should be read together with the *Tax Administration Act 1996* which provides for the administration and enforcement of this Act and other taxation laws.

Insertion of s. 11

66. The following section is inserted after section 10 of the principal Act:

Time for payment of tax

11. Every employer liable to pay pay-roll tax must pay the pay-roll tax within the time within which the employer is required by this Act to lodge the return of the wages in respect of which the pay-roll tax is payable.

Amendment of s. 13B—Annual adjustments

67. Section 13B of the principal Act is amended—

- (a) by striking out from subsection (2)(a) "or rebate";
- (b) by striking out from subsection (2)(a) "under section 21";

(c) by striking out from subsection (3) ", notwithstanding section 21,";

(d) by striking out from subsection (3) "or rebate";

(e) by striking out from subsection (4) "or rebate".

Amendment of s. 14—Registration

68. Section 14 of the principal Act is amended by striking out subsection (3) and substituting the following subsection:

(3) A person who fails to make an application to the Commissioner as required under subsection (1) is guilty of an offence.

Maximum penalty: \$10 000.

Amendment of s. 15—Returns

69. Section 15 of the principal Act is amended—

(a) by striking out subsections (2) and (3);

(b) by striking out subsection (6) and substituting the following subsection:

(6) The Commissioner may, at any time, by notice in writing, vary or revoke a condition under subsection (5).

Substitution of ss. 16, 17 and 18

70. Sections 16, 17 and 18 of the principal Act are repealed and the following section is substituted:

Further returns

16. The Commissioner may, by notice in writing, require an employer or person to lodge with the Commissioner a return or further or fuller return as required by the Commissioner.

Amendment of s. 18L—Annual adjustments

71. Section 18L of the principal Act is amended—

(a) by striking out from subsection (4) "or rebate";

(b) by striking out from subsection (4) "under section 21";

(c) by striking out from subsection (7) ", notwithstanding section 21,";

(d) by striking out from subsection (8) "or rebate".

Repeal of heading to Part 5 and ss. 19 to 32

72. The heading to Part 5 and sections 19 to 32 (inclusive) of the principal Act are repealed.

Amendment of s. 33—Contributions from joint taxpayers

73. Section 33 of the principal Act is amended—

(a) by striking out from subsection (1) "under this Act by a member or members of a group (including any penal or additional tax payable in relation to that tax)" and substituting "by a member or members of a group";

(b) by inserting after subsection (3) the following subsection:

(4) In this section—

"tax" means pay-roll tax, and includes penalty tax and interest payable under Part 5 of the *Taxation Administration Act 1996* in relation to pay-roll tax.

Repeal of s. 34

74. Section 34 of the principal Act is repealed.

Repeal of Parts 6 and 7

75. Parts 6 and 7 of the principal Act are repealed.

Substitution of Part 8

76. Part 8 of the principal Act is repealed and the following Part is substituted.

**PART 5
REGULATIONS**

Regulations

35. (1) The Governor may make such regulations as are contemplated by, or as are necessary or expedient for the purposes of, this Act.

(2) The regulations may prescribe a fine not exceeding \$2 500 for the contravention of, or failure to comply with, a regulation.

**PART 6
AMENDMENT OF STAMP DUTIES ACT 1923**

Amendment and renumbering of s. 4—Interpretation

77. (1) Section 4 of the principal Act is amended—

(a) by striking out the definition of "authorised officer" and substituting the following definition:

"assessment" means an assessment or reassessment by the Commissioner under Part 3 of the *Taxation Administration Act 1996*, and "assess" and "assessed" have corresponding meanings;;

(b) by striking out the definition of "Commissioner" and substituting the following definition:

"Commissioner" means the person appointed or acting as the Commissioner of State Taxation, and includes a person appointed or acting as a Deputy Commissioner of State Taxation (*see Part 9 of the Taxation Administration Act 1996*);;

(c) by striking out the definition of "duty" and substituting the following definition:

"duty" means duty charged under this Act, and includes penalty tax and interest payable under Part 5 of the *Taxation Administration Act 1996* in relation to duty under this Act;

(2) Section 4 of the principal Act is renumbered as section 2.

Substitution of ss. 5, 5A and 5AB

78. Sections 5, 5A and 5AB of the principal Act are repealed and the following sections and heading are substituted:

Taxation Administration Act

3. This Act should be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

**PART 2
GENERAL PROVISIONS WITH RESPECT TO STAMP DUTIES**

Imposition of stamp duties

4. (1) Subject to the exemptions contained in schedule 2 and the other provisions of this Act, the stamp duties specified in that schedule are charged in respect of the instruments specified in that schedule.

(2) The parties who executed an instrument are jointly and severally liable to pay the duty charged in respect of the instrument.

Renumbering of s. 5B

79. Section 5B of the principal Act is renumbered as section 5.

Repeal of ss. 6, 6AA, 6A and 6B

80. Section 6, 6AA, 6A and 6B of the principal Act are repealed and the following section is substituted:

Denotation of duty

6. (1) Subject to any express provision to the contrary, the payment of duty on an instrument is to be denoted on the instrument by an impressed stamp.

(2) Subject to any express provision to the contrary, if another provision of this Act provides for duty on an instrument to be denoted by an adhesive stamp, the duty may be denoted by an impressed stamp or an adhesive stamp.

Repeal of heading and sections

81. The heading to Part 2 and sections 9 and 10 of the principal Act are repealed.

Repeal of s. 15

82. Section 15 of the principal Act is repealed.

Repeal of s. 19

83. Section 19 of the principal Act is repealed.

Amendment of s. 19A—Certain copies dutiable

84. Section 19A of the principal Act is amended by striking out from subsection (1) "and penalty duty (if applicable)".

Amendment of s. 20—Time for payment of duty and stamping

85. Section 20 of the principal Act is amended—

(a) by striking out subsections (1), (1aa), (1a), (2) and (3) and substituting the following subsections:

(1) Subject to any express provision to the contrary, if an instrument is chargeable with duty, the duty must be paid and the instrument stamped—

(a) in the case of an instrument executed in South Australia—within two months after its execution; or

(b) in the case of an instrument executed outside South Australia—within two months after its receipt in South Australia or within six months after its execution, whichever period first expires.

(2) If duty or further duty becomes chargeable on an instrument in consequence of an event occurring after its execution, the duty must be paid and the instrument stamped within two months after that event.

(3) The payment in relation to an instrument of any penalty tax or interest under Part 5 of the *Taxation Administration Act 1996* must be denoted on the instrument by a particular stamp.;

(b) by striking out from subsection (4) "subsection (1) or (1a)" and substituting "this section";

(c) by striking out subsection (8).

Amendment of s. 23—Assessments and stamping of instruments

86. Section 23 of the principal Act is amended—

(a) by striking out subsections (1), (1a), (1b), (2) and (3) and substituting the following subsections:

(1) If the result of an assessment relating to an instrument is that the instrument is not chargeable with duty, the instrument may be stamped by the Commissioner with a particular stamp denoting that it is not chargeable with duty.

(2) If the result of an assessment relating to an instrument is that the instrument is chargeable with duty or further duty, the instrument is, on payment of any duty or further duty payable in respect of the instrument, to be stamped or further stamped in accordance with the assessment, and, when so stamped, may also be stamped by the Commissioner with a particular stamp denoting that it is duly stamped.

(3) If the result of an assessment relating to a stamped instrument is that duty or further duty is chargeable in respect of the instrument, the instrument is, from the date of the assessment until the duty or further duty is paid and the instrument is further stamped, to be taken to be insufficiently stamped, and this subsection applies despite the fact that the instrument has already been stamped, whether under this section or another provision of this Act, with a particular stamp denoting that it is not chargeable with duty or that it is duly stamped.;

(b) by inserting in subsection (4) ", subject to subsection (3)," after "duly stamped shall".

Repeal of ss. 23A, 24 and 26

87. Sections 23A, 24 and 26 of the principal Act are repealed.

Repeal of ss. 27A to 27E

88. Section 27A to 27E (inclusive) of the principal Act are repealed.

Amendment of s. 31D—Persons carrying on rental business

89. Section 31D of the principal Act is amended—

(a) by striking out the penalty and expiation fee provision at the foot of subsection (1) and substituting the following:

Penalty: \$10 000;

(b) by striking out subsection (4).

Amendment of s. 31F—Statement to be lodged by person registered or required to be registered

90. Section 31F of the principal Act is amended—

(a) by inserting in subsection (1) ", or a person required under section 31D to be a registered person," after "a registered person";

(b) by striking out paragraph (b) of subsection (1) and substituting the following paragraph:

(b) not later than the twenty-first day of each month, pay to the Commissioner duty equal to 1.8 per centum of the amount (if any) by which the amount required under paragraph (a) to be set out in a statement for that month exceeds \$2 000.;

(c) by striking out from subsection (2) "in the year in which the statement is lodged" and substituting "next";

(d) by striking out from subsection (2) "on that statement";

(e) by striking out subsection (3) and substituting the following subsection:

(3) A registered person who has made an election pursuant to subsection (2) must, each year while the election is in force, lodge a statement with and pay duty to the Commissioner in accordance with the election.;

(f) by striking out subsection (6).

Amendment of s. 31H—Manner of denoting duty on statement

91. Section 31H of the principal Act is amended by striking out "registered".

Amendment of s. 31I—Matter not to be included in statement

92. Section 31I of the principal Act is amended—

- (a) by striking out from subsection (1) "a registered person" and substituting "a person";
- (b) by striking out from subsection (1)(b) "the registered person" and substituting "the first mentioned person";
- (c) by inserting in subsection (1)(c) "if the person is a registered person," before "any business transacted";
- (d) by striking out from subsection (1C) "registered" wherever occurring;
- (e) by striking out subsection (2).

Repeal of s. 31J

93. Section 31J of the principal Act is repealed.

Amendment of s. 31K—Calculation by other methods

94. Section 31K of the principal Act is amended by striking out from subsection (3) "personally or by post".

Amendment of s. 31L—Passing on a rental duty

95. Section 31L of the principal Act is amended by striking out from subsection (1) the penalty and expiation fee provision at the foot of subsection (1) and substituting the following:

Penalty:	\$250
Expiation fee:	\$80.

Repeal of s. 31M

96. Section 31M of the principal Act is repealed.

Amendment of s. 31N—Unregistered persons

97. Section 31N of the principal Act is amended—

- (a) by striking out from subsection (3)(a) "nor registered" and substituting "nor required to be registered";
- (b) by striking out from subsection (3)(d) "on that return";
- (c) by striking out subsections (4), (5) and (5a).

Amendment of s. 34—Application for annual licence

98. Section 34 of the principal Act is amended—

- (a) by inserting in subsection (3) "application" after "the annual licence";
- (b) by striking out subsection (4).

Amendment of s. 35—Issuing and term of annual licence

99. Section 35 of the principal Act is amended by inserting in subsection (1) "application" after "the annual licence".

Amendment of s. 36—Monthly returns in respect of general insurance business

100. Section 36 of the principal Act is amended by striking out subsection (4).

Insertion of s. 36A

101. The following section is inserted after section 36 of the principal Act:

Duty if annual licence application or monthly return not lodged as required

36A. A company, person or firm that does not lodge an application for an annual licence, or does not lodge a monthly return, as required under this Act is nevertheless liable to pay duty to the Commissioner as if the company, person or firm had lodged the application or return required under this Act immediately before the end of the period allowed for such lodgment.

Amendment of s. 37—Denoting of duty

102. Section 37 of the principal Act is amended by inserting "application" after "an annual licence".

Repeal of ss. 39 to 42

103. Sections 39 to 42 (inclusive) of the principal Act are repealed.

Amendment of s. 42AA—Duty in respect of policies effected outside South Australia

104. Section 42AA of the principal Act is amended by striking out subsections (4), (4a) and (4b) and substituting the following subsection:

(4) A company, person or firm that does not lodge a return as required under this section is nevertheless liable to pay duty to the Commissioner as if the company, person or firm had lodged the return required under this section immediately before the end of the period allowed for such lodgement.

Amendment of s. 42AB—Insurers not required to be licensed

105. Section 42AB of the principal Act is amended—

- (a) by inserting in subsection (3) "required to be" after "neither";
- (b) by striking out from subsection (3)(b) "on the return";
- (c) by striking out from subsection (3)(b) "annual licences" and substituting "annual licence applications";
- (d) by striking out the penalty provision at the foot of subsection (3).

Amendment of s. 42B—Duty on applications for motor vehicle registration or transfer of registration

106. Section 42B of the principal Act is amended by striking out subsections (4) to (6b) (inclusive) and substituting the following subsections:

(4) A person who does not lodge an application to register a motor vehicle, or transfer the registration of a motor vehicle, as required is nevertheless liable to pay duty to the Commissioner as if the person had lodged the required application immediately before the end of the period allowed for making such an application.

(5) If a person drives a motor vehicle on a road without registration in contravention of the *Motor Vehicles Act 1959*, the person is to be taken to have been required by this Act to lodge an application to register the vehicle not later than the day preceding the day on which the vehicle is so driven on a road.

(6) A person is to be taken to be required by this Act to lodge an application to transfer the registration of a motor vehicle within the period within which such an application is required to be made under the *Motor Vehicles Act 1959*.

Substitution of ss. 42C and 42D

107. Sections 42C and 42D of the principal Act are repealed and the following sections are substituted:

Refund of duty where vehicle returned or registration or transfer in error

42C. If, on application, the Commissioner is satisfied, in relation to the registration, or transfer of the registration, of a motor vehicle—

- (a) that, within three months after the registration or transfer, the vehicle was returned by the applicant to the person from whom it was acquired and accepted by that person; or
- (b) that the registration or transfer was made in error,

the Commissioner may refund the duty paid in respect of the application for the registration or transfer.

Taxation Administration Act and functions of Registrar

42D. The *Taxation Administration Act 1996* applies in relation to—

- (a) the payment of money to the Registrar of Motor Vehicles as duty under this Act; and
- (b) the performance of functions by the Registrar under this Act or the *Motor Vehicles Act 1959* in relation to duty under this Act,

as if the Registrar were the Commissioner.

Amendment of s. 42E—Regulations

108. Section 42E of the principal Act is amended by inserting "42BA, 42C" after "42B,".

Amendment of s. 48A—Licences for duty paid cheques and payment orders

109. Section 48A of the principal Act is amended by striking out subsection (4) and substituting the following subsection:

(3) The terms, conditions, limitations and restrictions contained in a licence issued to a bank under this section are binding on the bank.

Amendment of s. 67—Computation of duty where instruments are interrelated

110. Section 67 of the principal Act is amended by striking out subsections (5) and (6).

Amendment of s. 71—Instruments chargeable as conveyances operating as voluntary dispositions *inter vivos*

111. Section 71 of the principal Act is amended by striking out subsection (2) and substituting the following subsection:

(2) No conveyance operating as a voluntary disposition *inter vivos* is to be taken to be duly stamped unless the Commissioner has assessed the duty payable on the conveyance, the amount assessed as being so payable has been paid and the instrument has been stamped with a particular stamp denoting that it is duly stamped.

Amendment of s. 71B—Partition or division of property

112. Section 71B of the principal Act is amended by striking out subsections (2) and (3).

Amendment of s. 71E—Transactions otherwise than by dutiable instrument

113. Section 71E of the principal Act is amended by striking out paragraph (b) of subsection (6) and substituting the following paragraph:

(b) the parties to the transaction are nevertheless jointly and severally liable to pay duty to the Commissioner as if such a statement had been lodged with the Commissioner immediately before the end of that period of two months.

Amendment of s. 90C—Records of sales and purchases of marketable securities

114. Section 90C of the principal Act is amended by striking out subsections (6), (7) and (8) and substituting the following subsection:

(6) A dealer who fails to make a record as required under this section, or fails to keep the record, is guilty of an offence.

Penalty: \$10 000.

Amendment of s. 90D—Returns to be lodged and duty paid

115. Section 90D of the principal Act is amended by striking out subsections (3) to (8) (inclusive) and substituting the following subsection:

(3) A dealer who does not lodge a return as required under this section is nevertheless liable to pay duty to the Commissioner as if the dealer had lodged the return required under this section immediately before the time before which it was required to be lodged.

Amendment of s. 90E—Endorsement of instrument of transfer as to payment of duty

116. Section 90E of the principal Act is amended by striking out "\$1 000" and substituting "\$10 000".

Amendment of s. 90G—Transactions in South Australian securities on U.K. stock exchange

117. Section 90G of the principal Act is amended—

(a) by striking out subsections (5), (5a) and (5b) and substituting the following subsection:

(5) A trustee who does not furnish a return as required under this section is nevertheless liable to pay duty to the Commissioner as if the trustee had furnished the return required under this section immediately before the end of the period allowed for furnishing such a return.;

(b) by striking out subsection (8).

Amendment of s. 90K—Record of SCH-regulated transfers

118. Section 90K of the principal Act is amended by striking out subsections (5) and (6) and substituting the following subsection:

(5) An SCH participant who fails to make a record as required by this section, or fails to keep the record, is guilty of an offence.

Penalty: \$10 000.

Amendment of s. 90N—Report to be made and duty paid

119. Section 90N of the principal Act is amended by striking out subsections (2) to (7) (inclusive) and substituting the following subsection:

(2) The provisions of the *Taxation Administration Act 1996* apply in relation to the requirement for the making of a report, or the payment of duty, to SCH as if the requirement were for the making of the report, or the payment of duty, to the Commissioner.

Amendment of s. 90Q—Monthly return

120. Section 90Q of the principal Act is amended by striking out subsections (2) to (5) (inclusive).

Amendment of s. 90S—Disclosure to SCH of information

121. Section 90S of the principal Act is amended by striking out "this Act" and substituting "the *Taxation Administration Act 1996*".

Amendment of s. 100—Enforcement of Part

122. Section 100 of the principal Act is amended—

(a) by inserting in subsection (1) "liability to duty under" after "for the purposes of";

(b) by striking out subsections (2) to (5) (inclusive) and substituting the following subsection:

(2) If a statement is not lodged as required under section 94 or 96, the person or persons who would have been liable to pay duty on the statement if lodged are nevertheless liable to pay the duty as if the statement had been lodged immediately before the end of the period allowed for such lodgement.

Amendment of s. 101—Notice may be registered on title

123. Section 101 of the principal Act is amended—

(a) by inserting in subsection (1)(b) "and any penalty tax and interest payable under Part 5 of the *Taxation Administration Act 1996* in relation to the duty" after "acquisition";

(b) by striking out from subsection (1) ", and any penalty duty that may be payable under this Act";

- (c) by striking out from subsection (2) "Register Book—" and paragraphs (a) and (b) and substituting "Register Book the amount of the assessment".

Amendment of s. 103—Power of sale

124. Section 103 of the principal Act is amended—

- (a) by striking out paragraphs (a) and (b) of subsection (1) and substituting the following paragraphs:

- (a) an entry has been made under section 101 in relation to the certificate of title of real property; and
- (b) the assessment referred to in that section has not been paid, or has not been paid in full, at the expiration of six months from the date of the making of the assessment,;

- (b) by striking out from subsection (5)(c) "under this Act".

Amendment of s. 105—Reassessment of duty in certain cases

125. Section 105 of the principal Act is amended by striking out subsection (3).

Amendment of s. 105A—Company to lodge statement

126. Section 105A of the principal Act is amended—

- (a) by striking out from subsection (1)(b) "requires" and substituting "acquires";
- (b) by striking out subsections (3) and (4).

Amendment of s. 105C—Private company or scheme may pay duty

127. Section 105C of the principal Act is amended—

- (a) by inserting in subsection (1) "(including any penalty tax and interest)" after "this Part";
- (b) by striking out subsection (3).

Amendment of s. 106—Spoiled or unused stamps

128. Section 106 of the principal Act is amended by inserting after its present contents (now to be designated as subsection (1)) the following subsection:

(2) For the purposes of Part 4 of the *Taxation Administration Act 1996*—

- (a) an application under this section is to be taken to be an application for a refund; and
- (b) the giving of stamps or money under this section is to be taken to be the making of a refund.

Amendment of s. 106A—Transfers of marketable securities not to be registered unless duly stamped

129. Section 106A of the principal Act is amended—

- (a) by striking out from subsection (3) "three" and substituting "five";

(b) by striking out from subsection (4) "\$2 000" and substituting "\$10 000".

Repeal of s. 107

130. Section 107 of the principal Act is repealed.

Repeal of s. 110A

131. Section 110A of the principal Act is repealed.

Amendment of s. 111—Remedy for misappropriation

132. Section 111 of the principal Act is amended by striking out "or penalty under this Act".

Amendment of schedule 2

133. Schedule 2 of the principal Act is amended—

- (a) by striking out "ANNUAL LICENCE or MONTHLY RETURN to be taken out or" and substituting "ANNUAL LICENCE APPLICATION or MONTHLY RETURN to be";
- (b) by inserting in paragraph (a) under the heading commencing "ANNUAL LICENCE" "application" after "annual licence";
- (c) by inserting in paragraph (2) under the heading commencing "ANNUAL LICENCE" "application" after "annual licence";
- (d) by inserting in paragraph (2a) under the heading commencing "ANNUAL LICENCE" "application for an" after "in the case of an";

**PART 7
AMENDMENT OF TAXATION (RECIPROCAL POWERS) ACT 1989**

Amendment of s. 3—Interpretation

134. Section 3 of the principal Act is amended—

- (a) by striking out from subsection (1) the definition of "the South Australian Commissioner" and substituting the following definition:

"South Australian Commissioner" means the person for the time being appointed or acting as the Commissioner of State Taxation;;

- (b) by inserting in the definition of "South Australian Taxation Act" in subsection (1)—

Taxation Administration Act 1996;

after—

Stamp Duties Act 1923;

SCHEDULE
Statute Law Revision Amendments

The principal Acts are further amended in the manner indicated below.

1. Debits Tax Act 1994

Section 3(1)

Definition of "excluded debit"

Paragraph (a)(x)

Insert "or her" after his".

Section 9

Strike out "Schedule 1" (twice occurring) and substitute, in each case, "the schedule".

Section 13(6)

Strike out ", by post or otherwise,".

Strike out "notwithstanding" and substitute "despite the fact".

Section 14(1)

Strike out "Penalty" and substitute "Maximum penalty".

Section 15(1)

Strike out "furnish to" and substitute "lodge with".

Section 15(2)

Strike out "furnish" and substitute "lodge".

Section 15(3)

Section out "furnish to" and substitute "lodge with".

Section 17(5)

Strike out ", by post or otherwise,".

Section 44(1)

Strike out "furnish to" and substitute "lodge with".

Section 44(2)

Strike out "furnished" and substitute "lodged".

Section 53(2)

Strike out "penalty not exceeding \$500" and substitute "fine not exceeding \$750".

Schedule 1

Strike out "1".

Schedule 2

Strike out this schedule.

Schedule 3

Strike out this schedule.

2. Financial Institutions Duty Act 1983

Section 2	Strike out this section.
Section 3(1) Definition of "approved government instrumentality" paragraph (b)	Strike out "instrument published" and substitute "notice".
Definition of "registered financial institution" paragraph (b)	Strike out "deemed" and substitute "taken".
Definition of "short-term dealer"	Strike out "deemed" and substitute "taken".
Section 3(4)	Strike out "shall" and substitute "will".
Section 5(1)(b)	Strike out "his capacity as such" and substitute "that capacity".
Section 5(1)(f)(i)	Strike out "his capacity as an" and substitute "the capacity of".
Section 5(1)(f)(ii)	Strike out "his capacity as a" and substitute "the capacity of". Strike out "as a" (second occurring). Strike out "as another" and substitute "other".
Section 5(1)(i)	Strike out "Co-operative of S.A." and substitute "Corporation (Australia) Limited".
Section 5(1)(j)	Strike out this paragraph.
Section 6(2)	Strike out "his". Strike out "shall, when he received" and substitute "will, on receiving". Strike out "deemed" and substitute "taken".
Section 6(3)	Strike out "shall be deemed" and substitute "will be taken".
Section 6(5), (6), (8) and (9)	Strike out "shall" (wherever occurring) and substitute, in each case, "will".
Section 7(2)(c)	Strike out "moneys that have" and substitute "money that has".
Section 7(2)(f)	Strike out "Co-operative of S.A. or from the Credit Union Association of S.A." and substitute "Corporation (Australia) Limited".
Section 7(3)	Strike out "Notwithstanding" and substitute "Despite". Strike out "shall" and substitute "will".
Section 7(6)(a)	Strike out "published".
Section 8(1)(a) and (g)	Insert "or her" after "him" (twice occurring).
Section 9(1)	Strike out "published".

- Section 16(3) Strike out "of this subsection".
- Strike out "per centum" (wherever occurring) and substitute, in each case, "per cent".
- Section 16(3)(c)(ii) Strike out "any" and substitute "the".
- Section 16(3)(d) Strike out "trust firstmentioned in this paragraph" and substitute "firstmentioned trust".
- Section 16(3)(e) Strike out "he is".
- Strike out "they are".
- Section 16(4) Strike out "shall be deemed" and substitute "will be taken".
- Section 16(5) Strike out "per centum" and substitute "per cent".
- Strike out "shall" and substitute "will".
- Strike out "deemed" and substitute "taken".
- Section 16(6) Strike out "shall be deemed" and substitute "will be taken".
- Section 17(1) Strike out "Notwithstanding" and substitute "Despite".
- Section 19 Strike out "shall be deemed" and substitute "will be taken".
- Strike out "per centum" and substitute "per cent".
- Section 20(1) Strike out "he" and substitute "the Commissioner".
- Section 20(2) Strike out "shall not" and substitute "cannot".
- Strike out "on him".
- Section 20(3) Strike out "Notwithstanding" and substitute "Despite".
- Strike out "shall have" and substitute "has".
- Strike out "shall be deemed" and substitute "will be taken".
- Strike out "so referred to" and substitute "referred to in the notice".
- Section 21(1) Strike out "shall" and substitute "must".
- Section 21(4)(a) Strike out "shall" and substitute "will".
- Section 21(5) and (6) Strike out "his" (twice occurring) and substitute, in each case, "the Commissioner's".
- Section 22 Strike out "in accordance with the provisions of section 21 shall" and substitute "under this Act must".
- Strike out "furnish to" and substitute "lodge with".
- Strike out "he specifies" and substitute "is specified".
- Strike out "him" and substitute "the institution".

- Section 23(1) Strike out "he" (first occurring) and substitute "the Commissioner".
- Strike out "furnish" and substitute "lodge".
- Strike out "to the Commissioner" and substitute "with the Commissioner".
- Strike out "him" and substitute "the Commissioner".
- Strike out "he specifies" and substitute "is specified".
- Section 23(2) Strike out "furnishes a return to" and substitute "lodges a return with".
- Strike out "a return so furnished shall be deemed" and substitute "the return will be taken".
- Strike out "furnished" (second and third occurring) and substitute, in each case, "lodged".
- Section 26(4) Strike out "his" and substitute "the person's".
- Strike out "he is".
- Strike out "moneys" and substitute "money".
- Strike out "the provisions of".
- Strike out "an application" and substitute "application".
- Section 27 Strike out "Each" and substitute "A".
- Strike out "shall" (twice occurring) and substitute, in each case, "must".
- Strike out "furnish to" and substitute "lodge with".
- Strike out "his" and substitute "the operator's".
- Section 30 Strike out "his" and substitute "the operator's".
- Strike out "per centum" and substitute "per cent".
- Section 31(1) and (2) Strike out "him" (twice occurring) and substitute, in each case, "the Commissioner".
- Section 31(3) - (5) Strike out "shall" (wherever occurring) and substitute, in each case, "must".
- Section 31(6) Strike out "Notwithstanding subsection (5)" and substitute "However".
- Strike out "shall" and substitute "will".
- Section 31(7) Strike out "shall" and substitute "will".
- Section 31(8) and (9) Strike out "shall" (twice occurring) and substitute, in each case, "must".

Section 31(11) Definition of "non-bank financial institution" paragraph (c)	Strike out "Co-operative of S.A." and substitute "Corporation (Australia) Limited".
paragraph (d)	Strike out this paragraph.
Section 32(1)	Strike out "him" and substitute "the Commissioner".
Section 32(2) - (5)	Strike out "shall" (wherever occurring) and substitute, in each case, "must".
Section 33(1)	Strike out "him" and substitute "the Commissioner".
Section 33(2)	Strike out "may, in his absolute discretion and subject to subsection (3)," and substitute "has, subject to subsection (3), an absolute discretion to".
Section 33(3)	Strike out "shall not" and substitute "cannot". Strike out "he is".
Section 33(4)	Strike out "shall" and substitute "will".
Section 33(5) and (6)	Strike out "shall" (twice occurring) and substitute, in each case, "must".
Section 34(1)	Strike out "him" and substitute "the Commissioner".
Section 34(2)(a)	Strike out "his" and substitute "the dealer's". Strike out "Securities Industry (South Australia) Code" and substitute " <i>Corporations Law</i> ".
Section 34(2)(b)	Strike out "his" and substitute "the person's".
Section 34(3)	Strike out "shall" and substitute "must".
Section 34(4)	Strike out "shall" and substitute "will".
Section 34(5)	Strike out "shall" (wherever occurring) and substitute, in each case, "must". Strike out "moneys" (twice occurring) and substitute, in each case, "money".
Section 35(2)	Strike out "shall" and substitute "must".
Section 35(3)	Strike out "shall" and substitute "will".
Section 36(1)	Strike out "shall cease" and substitute "ceases".
Section 36(2)	Strike out "of a kind". Strike out "shall" and substitute "must". Strike out "referred to" and substitute "stated".
Section 37(1)(a)	Strike out "provide the Commissioner with" and substitute "lodge with the Commissioner".
Section 37(1)	Strike out "Penalty" and substitute "Maximum penalty".
Section 62(1)	Strike out "him" and substitute "the Commissioner".

Section 62(2)	Strike out "shall" and substitute "will".
Section 62(3)	Strike out "shall be deemed" and substitute "will be taken".
Section 62(4)(b)	Strike out "his".
Section 63(1)	Strike out "him" and substitute "the Commissioner".
Section 63(2)	Strike out "shall" and substitute "must".
Section 63(3)(b)	Strike out "it" and substitute "the Commissioner".
Section 63(4)	Strike out "shall be deemed" and substitute "will be taken".
Section 75(3)	Insert "or she" after "he" (twice occurring).
	Strike out "moneys" and substitute "money".
Section 76(1)	Strike out "shall" and substitute "must".
	Strike out "furnish to" and substitute "lodge with".
	Strike out "him" and substitute "the Commissioner".
Section 76(1)(d)	Strike out "he" and substitute "the person".
Section 76(2)	Strike out "furnish the Commissioner with" and substitute "lodge with the Commissioner".
Section 77(2)(d)	Strike out "the account" and substitute "account".
Section 77(2)(e)	Strike out "penalties not exceeding one thousand dollars" and substitute "fines not exceeding \$1 250".

3. Land Tax Act 1936

Section 10(1)(c)	Strike out "institute under the <i>Libraries Act 1982</i> " and substitute "library or other institution administered by the Libraries Board of South Australia".
Section 10(1)(fa)(iii)	Strike out "ex-servicemen" (twice occurring) and substitute, in each case, "former members of the armed forces".
Section 10(3)	Strike out "the thirtieth day of" and substitute "30".
Section 10A(2)	Strike out "that" (first occurring).
Section 10A(3), (6) and (8)	Strike out "shall" (wherever occurring) and substitute, in each case, "must".
Section 11(2)	Strike out "the thirtieth day of" and substitute "30".
Section 42(1)	Strike out "personally or by post".
Section 80(2)	Strike out "penalty not exceeding \$100" and substitute "fine not exceeding \$125".

4. Pay-roll Tax Act 1971

- Section 3(1)
Definition of "council" Strike out "as defined in the *Planning Act 1982* and includes a" and substitute "or".
- Strike out "and a local board of health constituted under the *Health Act 1935*".
- Definition of "return period" Strike out "furnish" and substitute "lodge".
- Section 13B(2)(b) Strike out "furnish" and substitute "lodge".
- Section 13C(2) Strike out "furnish" and substitute "lodge".
- Section 14(1) Strike out "thereupon the Commissioner must" and substitute "the Commissioner must then".
- Section 14(2)(a) and (b) Strike out "that" (twice occurring) and substitute, in each case, "the".
- Section 14(2b) Strike out "notwithstanding" and substitute "despite the fact".
- Strike out "thereupon the Commissioner must" and substitute "the Commissioner must then".
- Section 15(1) Strike out "furnish to" and substitute "lodge with".
- Section 18D(3) Strike out "of this subsection".
- Section 18I(3) Strike out "Notwithstanding" and substitute "Despite".
- Strike out "so referred to" and substitute "referred to in the notice".
- Section 18J(1) Strike out "furnish" and substitute "lodge".
- Section 18L(5) Strike out "furnish" and substitute "lodge".
- Section 18M(4) Strike out "furnish" and substitute "lodge".

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

E. J. NEAL Governor