

South Australia



PAY-ROLL TAX (EXEMPTION) AMENDMENT ACT 1995

No. 71 of 1995

SUMMARY OF PROVISIONS

1. Short title
2. Amendment of s. 12—Exemptions



ANNO QUADRAGESIMO QUARTO

ELIZABETHAE II REGINAE

A.D. 1995

No. 71 of 1995

An Act to amend the Pay-roll Tax Act 1971.

[Assented to 2 November 1995]

The Parliament of South Australia enacts as follows:

Short title

1. (1) This Act may be cited as the *Pay-roll Tax (Exemption) Amendment Act 1995*.

(2) The *Pay-roll Tax Act 1971* is referred to in this Act as "the principal Act".

Amendment of s. 12—Exemptions

2. Section 12 of the principal Act is amended by inserting after paragraph (k) of subsection (1) the following paragraph:

- (l) by a motion picture production company, being wages paid or payable to a person who is involved in the production of a feature film in respect of which the motion picture production company satisfies the Treasurer—
- (i) that the film will be produced wholly or substantially within the State; and
 - (ii) that the production of the film will involve or result in the employment of South Australian residents; and
 - (iii) that economic benefits will accrue to the State of South Australia on account of the production of the film.

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

B. S. HETZEL, Governor's Deputy