Western Australia

Pay-roll Tax Assessment Amendment Act 2019

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Western Australia

Pay‑roll Tax Assessment Amendment Act 2019

No. 10 of 2019

An Act to amend the *Pay‑roll Tax Assessment Act 2002*.

[Assented to 12 June 2019]

The Parliament of Western Australia enacts as follows:

##### 1. Short title

This is the *Pay‑roll Tax Assessment Amendment Act 2019*.

##### 2. Commencement

This Act comes into operation as follows —

(a) sections 1 and 2 — on the day on which this Act receives the Royal Assent;

(b) the rest of the Act — on 1 July 2019.

##### 3. Act amended

This Act amends the *Pay‑roll Tax Assessment Act 2002*.

##### 4. Section 41D amended

(1) In section 41D(1) delete the definitions of:

***group member***

***initial employer***

***nominal period***

(2) Delete section 41D(3) to (6) and insert:

(3) An exemption under subsection (2) does not apply to wages paid or payable to or in relation to an employee under a registered training contract that is suspended under the VET Act for the period of the suspension.

Note: The heading to amended section 41D is to read:

Exempt wages: apprentices under training contracts

##### 5. Schedule 1 clause 15 amended

(1) In Schedule 1 clause 15 delete the definitions of:

***apprentice***

***existing training contract***

(2) In Schedule 1 clause 15 in the definition of ***commencement day*** delete “operation;” and insert:

operation.

Note: The heading to amended Schedule 1 clause 15 is to read:

Term used: commencement day

##### 6. Schedule 1 clause 16 deleted

Delete Schedule 1 clause 16.

##### 7. Schedule 1 Division 7 inserted

At the end of Schedule 1 insert:

Division 7 — Provisions for the *Pay‑roll Tax Assessment Amendment Act 2019*

18. Terms used

In this Division —

apprentice has the meaning given in the VET Act section 60A;

commencement day means the day on which the *Pay‑roll Tax Assessment Amendment Act 2019* section 4 comes into operation;

former section 41D means section 41D as in force immediately before commencement day;

VET Act means the *Vocational Education and Training Act 1996*.

19. Application of amendments made by *Pay‑roll Tax Assessment Amendment Act 2019*

The amendments made by the *Pay‑roll Tax Assessment Amendment Act 2019* apply in relation to wages paid or payable on or after commencement day.

20. Exemption for wages paid or payable: training contracts lodged for registration before 1 December 2017

(1) This clause applies to a training contract (the pre‑1 December 2017 training contract) if —

(a) in accordance with a requirement imposed under the VET Act section 60C(5), an apprentice under the training contract is referred to as a “trainee”; and

(b) the training contract was lodged for registration under the VET Act section 60F(2) before 1 December 2017.

(2) Despite the amendments made by the *Pay‑roll Tax Assessment Amendment Act 2019* section 4, wages paid or payable by an employer to or in relation to an employee are exempt from pay‑roll tax if —

(a) the wages are paid or payable for a period during which the employee is an apprentice under the pre‑1 December 2017 training contract; and

(b) the wages would have been exempt from pay‑roll tax under former section 41D, as modified by Schedule 1 clause 16 (as that clause was in force immediately before commencement day).

21. Exemption for wages paid or payable: training contracts lodged for registration between 1 December 2017 and 30 June 2019

(1) This clause applies to a training contract (the pre‑1 July 2019 training contract) if —

(a) in accordance with a requirement imposed under the VET Act section 60C(5), an apprentice under the training contract is referred to as a “trainee”; and

(b) the training contract was lodged for registration under the VET Act section 60F(2) during the period beginning on 1 December 2017 and ending immediately before commencement day.

(2) Despite the amendments made by the *Pay‑roll Tax Assessment Amendment Act 2019* section 4, wages paid or payable by an employer to or in relation to an employee are exempt from pay‑roll tax if —

(a) the wages are paid or payable for a period during which the employee is an apprentice under the pre‑1 July 2019 training contract; and

(b) the wages would have been exempt from pay‑roll tax under former section 41D.



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