

## **State Entities (Payments) Act 1999**

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**THE TEXT OF THE LEGISLATION FOLLOWS**



Western Australia

## **State Entities (Payments) Act 1999**

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## State Entities (Payments) Act 1999

**An Act to facilitate the implementation of certain measures described in the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations*.**

The Parliament of Western Australia enacts as follows:

**1. Short title**

This Act may be cited as the *State Entities (Payments) Act 1999*.

**2. Definitions**

(1) In this Act —

“**Commissioner of Taxation**” means the person holding office for the time being as Commissioner of Taxation under the *Commonwealth Taxation Administration Act 1953*;

“**GST**” has the same meaning as it has in the *Commonwealth A New Tax System (Goods and Services Tax) Act 1999*;

“**State entity**” means a person that is not liable for GST that it would be liable for if —

- (a) the imposition of that GST were not prevented by section 114 of the *Commonwealth Constitution*; and
- (b) section 5 of each of the *GST Imposition Acts* had not been enacted;

“**Treasurer**” means the Treasurer of the State.

- (2) In subsection (1), in the definition of “State entity” —
- “GST Imposition Acts”** means the Commonwealth —
- (a) *A New Tax System (Goods and Services Tax Imposition — Customs) Act 1999*;
  - (b) *A New Tax System (Goods and Services Tax Imposition — Excise) Act 1999*; and
  - (c) *A New Tax System (Goods and Services Tax Imposition — General) Act 1999*.

**3. Voluntary GST equivalent payments**

A State entity may pay to the Commissioner of Taxation amounts representing amounts that would have been payable for GST if —

- (a) the imposition of that GST were not prevented by section 114 of the Commonwealth Constitution; and
- (b) section 5 of each of the GST Imposition Acts had not been enacted,

and may do things of a kind that it would be necessary or expedient for it to do if it were liable for that GST.

**4. Directions to implement Financial Relations Agreement**

- (1) The Treasurer may give a State entity directions in writing that it —
- (a) make payments that it is authorized by section 3 to make;
  - (b) do anything else that it is authorized by that section to do.
- (2) The Treasurer may, by a further direction in writing given to the State entity, amend or revoke a direction previously given to it under this section.
- (3) Requirements in a direction under this section may relate to things that have happened before the direction was given.

- (4) A State entity is to comply with directions under this section despite any other written law.

**Notes**

<sup>1</sup> This is a compilation of the *State Entities (Payments) Act 1999* and includes all amendments effected by the other Acts referred to in the following Table.

**Compilation table**

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>State Entities (Payments) Act 1999</i>	52 of 1999	7 Dec 1999	4 Jan 2000