

9. Where tax records are to be kept (section 89)

- (1) A tax record may be kept outside of Western Australia, for the purposes of section 89(1)(b) of the Act, if the tax record is required to be kept under —
 - (a) the *Pay-roll Tax Assessment Act 2002*;
 - (b) the *Debits Tax Assessment Act 2002*; or
 - (c) the *Stamp Act 1921*.
- (2) Subregulation (1) does not apply to a tax record if the Commissioner requires the person who keeps the record to bring the record into Western Australia under section 89(2).