

Western Australia

**Fines, Penalties and Infringement Notices
Enforcement Amendment (Taxation) Act 2012**

As at 03 Sep 2012

No. 28 of 2012

Extract from www.slp.wa.gov.au, see that website for further information

Western Australia

Fines, Penalties and Infringement Notices Enforcement Amendment (Taxation) Act 2012

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Fines, Penalties and Infringement Notices Enforcement Amendment (Taxation) Act 2012

No. 28 of 2012

**An Act to amend the *Fines, Penalties and Infringement Notices
Enforcement Act 1994*.**

[Assented to 3 September 2012]

The Parliament of Western Australia enacts as follows:

s. 1

1. Short title

This is the *Fines, Penalties and Infringement Notices Enforcement Amendment (Taxation) Act 2012*.

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 — when the *Fines, Penalties and Infringement Notices Enforcement Amendment Act 2012* section 39 comes into operation.

3. Act amended

This Act amends the *Fines, Penalties and Infringement Notices Enforcement Act 1994*.

4. Section 109 inserted

After section 108 insert:

109. Imposition of tax

To the extent that any fee that the regulations prescribe under section 108 is a tax, the fee is imposed.

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