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Pay-roll Tax Assessment Act 2002

## **Pay-roll Tax Assessment Amendment Regulations 2006**

Made by the Governor in Executive Council.

**1. Citation**

These regulations are the *Pay-roll Tax Assessment Amendment Regulations 2006*.

**2. Commencement**

These regulations come into operation on 1 July 2006.

**3. The regulations amended**

The amendment in these regulations is to the *Pay-roll Tax Assessment Regulations 2003*\*.

[\* *Published in Gazette 27 June 2003, p. 2341-80.*

*For amendments to 29 March 2006 see Western Australian Legislation Information Tables for 2005, Table 4, p. 285.]*

**4. Part 6 inserted**

After regulation 46 the following Part is inserted —

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**Part 6 — Returns****47. Manner of lodging and paying in certain circumstances**

- (1) For the purposes of section 28A(1) of the Act —
  - (a) the manner of lodging a return is by using the electronic online system provided for that purpose by the Commissioner; and
  - (b) the manner of paying any pay-roll tax that is due is by using the electronic online system provided for that purpose by the Commissioner or any other approved method of electronic funds transfer.
- (2) The Commissioner may, in writing, approve of a particular employer not complying with subregulation (1) if satisfied that it is impracticable for the employer to do so.
- (3) An approval under subregulation (2) remains in force until the end of the first 30 June following the day on which the approval was given.
- (4) If the Commissioner approves of an employer not complying with subregulation (1), the following apply for the purposes of section 28A(1) of the Act —
  - (a) the manner of lodging a return is by delivering it in person, or posting it, to the Commissioner or faxing a copy of it to an appropriate fax number;
  - (b) the manner of paying any pay-roll tax that is due is by cheque or money order or, if the Commissioner approves, a method referred to in subregulation (1)(b).

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By Command of the Governor,

G. M. PIKE, Clerk of the Executive Council.

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