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## STATE REVENUE

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SX301\*

## PAY-ROLL TAX ASSESSMENT ACT 1971

## PAY-ROLL TAX ASSESSMENT AMENDMENT REGULATIONS 1998

Made by the Governor in Executive Council.

**Citation**

1. These regulations may be cited as the *Pay-roll Tax Assessment Amendment Regulations 1998*.

**Principal regulations**

2. In these regulations the *Pay-roll Tax Assessment Regulations 1971*\* are referred to as the principal regulations.

[\* *Published in Gazette 15 October 1971, pp. 4057-9.*  
*For amendments to 12 February 1998 see 1996 Index to Legislation of Western Australia, Table 4, p. 203, and Gazettes 18 July, 14 October and 28 November 1997.*]

**Regulation 2A inserted**

3. After regulation 2 of the principal regulations the following regulation is inserted—

“

**Prescribed classes of contracts**

- 2A. (1) In this regulation—

“**person**” does not include an employer who is—

- (a) registered under section 12; and
- (b) liable under the Act to pay pay-roll tax on wages paid or payable by the employer to persons engaged in labour under the contract.

(2) For the purposes of paragraph (b) of the definition of “wages” in section 3 (1) of the Act the following class of contracts is prescribed, namely every contract—

- (a) that is between a ship or boat builder and another person;
- (b) that is for the procurement of the services of one or more persons to provide solely or mainly labour for the design, construction, fit-out and maintenance of a ship or boat, or the doing of any of those things; and
- (c) that is not—
  - (i) a contract to produce a given result for a fixed fee;
  - (ii) a contract covered by an award, as that term is defined in regulation 28; or
  - (iii) a workplace agreement in force under the *Workplace Agreements Act 1993*.

”.

**Regulation 19 amended**

4. Regulation 19 (9) of the principal regulations is amended in the definition of “qualified person” by deleting the paragraph designation “(c)” in the second place where it occurs and substituting the following paragraph designation—

“ (d) ”.

By Command of the Governor,

M. C. WAUCHOPE, Clerk of the Executive Council.