

**STATE TAXATION**

SX301

PAY-ROLL TAX ASSESSMENT ACT 1971  
PAY-ROLL TAX AMENDMENT REGULATIONS (No. 3) 1996

Made by His Excellency the Governor in Executive Council.

**Citation**

1. These regulations may be cited as the *Pay-roll Tax Amendment Regulations (No. 3) 1996*.

**Commencement**

2. These regulations come into operation on the day on which Part 4 of the *Revenue Laws Amendment (Assessment) Act 1996* comes into operation.

**Principal regulations**

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

[\* *Published in Gazette 15 October 1971, pp. 4058-9.*  
*For amendments to 5 July 1996 see 1995 Index to Legislation of Western Australia, Table 4, pp. 207-8, and Gazettes of 8 March and 17 May 1996.*]

**Regulation 3B inserted**

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

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**Prescribed benefits**

**3B.** (1) In this regulation —

“**de facto spouse**” in relation to a person, means a person of the opposite sex to the first-mentioned person who lives with the first-mentioned person as that person’s spouse, although not legally married to that person;

“**dependant**”, in relation to a person, means a child of that person who is wholly dependent upon that person’s earnings and is a child —

- (a) who is less than 18 years of age; or
- (b) who is 18 years of age or more but less than 25 years of age, and who is receiving full-time education at a school, college, or university;

“**educational costs**” —

- (a) include school fees, and reasonable travel, accommodation and meal expenses, of a dependant incurred by reason of the dependant attending a primary, secondary or tertiary educational institution; and
- (b) do not include any fee required to be paid for tertiary education;

“**spouse**” includes a *de facto* spouse but does not include a person who, on an apparently permanent and voluntary basis, lives separately and apart from their spouse.

(2) Any benefit of a description specified in the table to this regulation, to the extent that the benefit is paid in respect of costs referred to in the description that are actually incurred, is a benefit to which section 10 (1) (n) of the Act applies.

**TABLE**

<i>Item</i>	<i>Benefit</i>
1.	Subsidy paid for the cost of electricity supplied to the person receiving that subsidy.
2.	Subsidy paid for the cost of gas supplied to the person receiving that subsidy.
3.	Subsidy paid for the cost of water supplied to the person receiving that subsidy.
4.	Subsidy paid for educational costs of a dependant who is required to live away from home attending on a full-time basis a primary, secondary or tertiary educational institution, if that institution is not located within reasonable proximity to the remote location at which the person to whom the subsidy is paid performs or renders services.
5.	Assistance paid for costs incurred by reason of annual leave travel (to the extent that the assistance does not exceed in any year the equivalent of 2 economy class return air fares to Perth, as determined on the 1st day of the calendar year, for the person to whom that assistance is paid, and for the spouse and any dependant of that person).

6. Assistance paid in respect of expenses incurred for compassionate or medical travel reasons by the person to whom that assistance is paid or a carer accompanying that person.

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By His Excellency's Command,

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M. C. WAUCHOPE, Clerk of the Council.  
  
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