



Western Australia

Pay-roll Tax Assessment Amendment (Debt and Deficit Remediation) Act 2017

As at 13 Dec 2017

No. 20 of 2017

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Contents

1.	Short title	2
2.	Commencement	2
3.	Act amended	2
4.	Section 13 amended	2
5.	Section 15 amended	2
6.	Section 17 amended	2
7.	Section 19 amended	3
8.	Part 2 Division 5 inserted	3
	Division 5 — Special provisions for period from 1 July 2018 to 30 June 2023	
	23A. Nomination of estimates for determining rates for progressive return periods	3
	23B. Application for nomination under s. 23A	5
	23C. Determination of reduced rate where <i>Pay-roll Tax Act 2002</i> s. 8(6) or 10(7) applied	6
9.	Section 29 amended	7
10.	Glossary amended	7



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Pay-roll Tax Assessment Amendment (Debt and Deficit Remediation) Act 2017

No. 20 of 2017

An Act to amend the *Pay-roll Tax Assessment Act 2002*.

[Assented to 13 December 2017]

The Parliament of Western Australia enacts as follows:

s. 1

1. Short title

This is the *Pay-roll Tax Assessment Amendment (Debt and Deficit Remediation) Act 2017*.

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 *Pay-roll Tax Assessment (Debt and Deficit Remediation) Act 2017* section 7 comes into operation.

3. Act amended

This Act amends the *Pay-roll Tax Assessment Act 2002*.

4. Section 13 amended

Delete section 13(1).

5. Section 15 amended

In section 15(2) and (3) delete “interstate taxable wages” (each occurrence) and insert:

Australian taxable wages

6. Section 17 amended

Delete section 17(1A).

7. Section 19 amended

In section 19(3) and (4) delete “interstate taxable wages” (each occurrence) and insert:

Australian taxable wages

8. Part 2 Division 5 inserted

At the end of Part 2 insert:

**Division 5 — Special provisions for period from
1 July 2018 to 30 June 2023**

**23A. Nomination of estimates for determining rates for
progressive return periods**

(1) The Commissioner may —

(a) for the purposes of the *Pay-roll Tax Act 2002* section 9(a), nominate —

(i) an amount of Australian taxable wages that it is estimated will be payable by an interstate non-group employer during an assessment year in the sliding scale period; and

(ii) a number of days in the assessment year during which it is estimated that Australian taxable wages will be payable by the employer;

or

(b) for the purposes of the *Pay-roll Tax Act 2002* section 11(a), nominate —

(i) an amount of Australian taxable wages that it is estimated will be payable by all

- members of a group during an assessment year in the sliding scale period; and
- (ii) a number of days in the assessment year during which it is estimated that Australian taxable wages will be payable by at least one member of the group.
- (2) The Commissioner may make or vary a nomination under this section —
- (a) on the Commissioner's own initiative, having regard to the amounts of Australian taxable wages previously paid or payable by the employer, or by all members of the group, and any other relevant matters; or
- (b) on application by the interstate non-group employer, or by a member of the group, having regard to the information included in the application and any other relevant matters.
- (3) The Commissioner may cancel a nomination under this section at any time.
- (4) As soon as practicable after making, varying or cancelling a nomination under this section, the Commissioner must notify the employer, or each member of the group, to which the nomination relates of —
- (a) the making, variation or cancellation of the nomination; and
- (b) in the case of the making or variation of a nomination — the first progressive return period to which the nomination, or the nomination as varied, applies (which may be

any period in the assessment year, including a period that has ended).

- (5) Subject to any cancellation or variation, a nomination under this section applies to the progressive return period specified under subsection (4)(b) and each subsequent progressive return period in the assessment year.
- (6) Subject to the *Taxation Administration Act 2003* section 17, the Commissioner must make any reassessment necessary to give effect to the making or variation of a nomination under this section.

23B. Application for nomination under s. 23A

- (1) An application for the making or variation of a nomination under section 23A must —
 - (a) be in the approved form; and
 - (b) include any relevant information required by the Commissioner.
- (2) An application for the variation of a nomination made under section 23A in relation to an interstate non-group employer or a group cannot be made unless the applicant expects that —
 - (a) the amount of Australian taxable wages that will be payable by the employer, or by all members of the group, during the assessment year will vary significantly from the nominated amount; or
 - (b) the number of days in the assessment year during which Australian taxable wages will be payable by the employer, or by at least one member of the group, will vary significantly from the nominated number of days.

23C. Determination of reduced rate where *Pay-roll Tax Act 2002* s. 8(6) or 10(7) applied

- (1) This section applies if —
 - (a) an interstate non-group employer, or the DGE of a group, fails to comply, within the period referred to in section 27(2)(c), with a requirement under section 27 to lodge an additional return in respect of an assessment year in the sliding scale period; and
 - (b) as a result of the failure to comply, a pay-roll tax rate of 6.5% applies to the employer or group and the assessment year or part of the assessment year (the *part-year*) under the *Pay-roll Tax Act 2002* section 8(6) or 10(7).
- (2) If the Commissioner has sufficient information to determine the pay-roll tax rate that would, but for the application of the *Pay-roll Tax Act 2002* section 8(6) or 10(7), have applied to the employer or group and the year or part-year, the Commissioner may determine that the *Pay-roll Tax Act 2002* section 8(6) or 10(7) (whichever is relevant) does not apply to the employer or group and the year or part-year.
- (3) A determination under subsection (2) may be made on the Commissioner's own initiative or on application by the interstate non-group employer or a member of the group.
- (4) An application for a determination under subsection (2) must —
 - (a) be in the approved form; and
 - (b) include any relevant information required by the Commissioner.
- (5) As soon as practicable after making a determination under subsection (2), the Commissioner must notify the

employer, or each member of the group, to which the determination relates of the making of the determination.

- (6) Subject to the *Taxation Administration Act 2003* section 17, the Commissioner must make any reassessment necessary to give effect to a determination under subsection (2).

9. Section 29 amended

In section 29(1b) in the definition of *expected pay-roll tax liability* delete “WA taxable wages and interstate taxable wages —” and insert:

Australian taxable wages —

10. Glossary amended

- (1) In the Glossary clause 1 delete the definition of *pay-roll tax rate*.
- (2) In the Glossary clause 1 insert in alphabetical order:

Australian taxable wages means WA taxable wages and interstate taxable wages;

pay-roll tax rate, in relation to an employer or group and an assessment year, part of an assessment year or a progressive return period, means the rate of pay-roll tax fixed for the employer or group and the year, part-year or period under the *Pay-roll Tax Act 2002*;

sliding scale period has the meaning given in the *Pay-roll Tax Act 2002* section 5(3);