



Western Australia

# **Pay-roll Tax Assessment Amendment Act 2019**

---

As at 12 Jun 2019

No. 10 of 2019

Published on [www.legislation.wa.gov.au](http://www.legislation.wa.gov.au)



# Pay-roll Tax Assessment Amendment Act 2019

## Contents

1.	Short title	2
2.	Commencement	2
3.	Act amended	2
4.	Section 41D amended	2
5.	Schedule 1 clause 15 amended	2
6.	Schedule 1 clause 16 deleted	3
7.	Schedule 1 Division 7 inserted	3
<b>Division 7 — Provisions for the <i>Pay-roll Tax Assessment Amendment Act 2019</i></b>		
18.	Terms used	3
19.	Application of amendments made by <i>Pay-roll Tax Assessment Amendment Act 2019</i>	4
20.	Exemption for wages paid or payable: training contracts lodged for registration before 1 December 2017	4
21.	Exemption for wages paid or payable: training contracts lodged for registration between 1 December 2017 and 30 June 2019	4





Western Australia

## **Pay-roll Tax Assessment Amendment Act 2019**

---

**No. 10 of 2019**

---

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

*[Assented to 12 June 2019]*

The Parliament of Western Australia enacts as follows:

**1. Short title**

This is the *Pay-roll Tax Assessment Amendment Act 2019*.

**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 — on 1 July 2019.

**3. Act amended**

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

**4. Section 41D amended**

- (1) In section 41D(1) delete the definitions of:

*group member*  
*initial employer*  
*nominal period*

- (2) Delete section 41D(3) to (6) and insert:

- (3) An exemption under subsection (2) does not apply to wages paid or payable to or in relation to an employee under a registered training contract that is suspended under the VET Act for the period of the suspension.

Note: The heading to amended section 41D is to read:

**Exempt wages: apprentices under training contracts**

**5. Schedule 1 clause 15 amended**

- (1) In Schedule 1 clause 15 delete the definitions of:

*apprentice*

*existing training contract*

- (2) In Schedule 1 clause 15 in the definition of *commencement day* delete “operation;” and insert:

operation.

Note: The heading to amended Schedule 1 clause 15 is to read:

**Term used: commencement day**

**6. Schedule 1 clause 16 deleted**

Delete Schedule 1 clause 16.

**7. Schedule 1 Division 7 inserted**

At the end of Schedule 1 insert:

**Division 7 — Provisions for the *Pay-roll Tax Assessment Amendment Act 2019***

**18. Terms used**

In this Division —

*apprentice* has the meaning given in the VET Act section 60A;

*commencement day* means the day on which the *Pay-roll Tax Assessment Amendment Act 2019* section 4 comes into operation;

*former section 41D* means section 41D as in force immediately before commencement day;

*VET Act* means the *Vocational Education and Training Act 1996*.

**19. Application of amendments made by *Pay-roll Tax Assessment Amendment Act 2019***

The amendments made by the *Pay-roll Tax Assessment Amendment Act 2019* apply in relation to wages paid or payable on or after commencement day.

**20. Exemption for wages paid or payable: training contracts lodged for registration before 1 December 2017**

- (1) This clause applies to a training contract (the *pre-1 December 2017 training contract*) if —
- (a) in accordance with a requirement imposed under the VET Act section 60C(5), an apprentice under the training contract is referred to as a “trainee”; and
  - (b) the training contract was lodged for registration under the VET Act section 60F(2) before 1 December 2017.
- (2) Despite the amendments made by the *Pay-roll Tax Assessment Amendment Act 2019* section 4, wages paid or payable by an employer to or in relation to an employee are exempt from pay-roll tax if —
- (a) the wages are paid or payable for a period during which the employee is an apprentice under the pre-1 December 2017 training contract; and
  - (b) the wages would have been exempt from pay-roll tax under former section 41D, as modified by Schedule 1 clause 16 (as that clause was in force immediately before commencement day).

**21. Exemption for wages paid or payable: training contracts lodged for registration between 1 December 2017 and 30 June 2019**

- (1) This clause applies to a training contract (the *pre-1 July 2019 training contract*) if —
- (a) in accordance with a requirement imposed under the VET Act section 60C(5), an apprentice under the training contract is referred to as a “trainee”; and



- (b) the training contract was lodged for registration under the VET Act section 60F(2) during the period beginning on 1 December 2017 and ending immediately before commencement day.
- (2) Despite the amendments made by the *Pay-roll Tax Assessment Amendment Act 2019* section 4, wages paid or payable by an employer to or in relation to an employee are exempt from pay-roll tax if —
- (a) the wages are paid or payable for a period during which the employee is an apprentice under the pre-1 July 2019 training contract; and
  - (b) the wages would have been exempt from pay-roll tax under former section 41D.

=====