Western Australia

Duties Act 2008
Taxation Administration Act 2003

Finance Regulations Amendment Regulations 2025

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Western Australia

Finance Regulations Amendment Regulations 2025

Contents

Part 1 — Preliminary

1. Citation 1
2. Commencement 1

Part 2 — *Duties Regulations 2008* amended

3. Regulations amended 2
4. Regulation 3 amended 2
5. Regulation 11 inserted 2
   11. Transitional provision for *Finance Regulations Amendment Regulations 2025* 2

Part 3 — *Taxation Administration Regulations 2003* amended

6. Regulations amended 4
7. Regulation 2B amended 4
8. Regulation 13O replaced 4
   13O. Disclosure of information to Commissioner for Consumer Protection (s. 114(3)(g)) 4
9. Regulation 14A amended 5
10. Regulations 14BA and 14BB inserted 5
    14BA. Disclosure of information for purpose of assessing market-led proposals (s. 114(3)(g)) 5
    14BB Disclosure of information related to declared pest rates for the purposes of

Contents

administering pastoral leases
(s. 114(3)(g)) 6

Duties Act 2008
Taxation Administration Act 2003

Finance Regulations Amendment Regulations 2025

Made by the Governor in Executive Council.

Part 1 — Preliminary

1. Citation

These regulations are the *Finance Regulations Amendment Regulations 2025*.

2. Commencement

These regulations come into operation as follows —

(a) Part 1 — on the day on which these regulations are published on the WA legislation website;

(b) the rest of the regulations — on the day after that day.

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Part 2 — *Duties Regulations 2008* amended

3. Regulations amended

This Part amends the *Duties Regulations 2008*.

4. Regulation 3 amended

Delete regulation 3(a) to (c) and insert:

(a) the Australian Securities Exchange Limited (ABN 83 000 943 377);

(b) the National Stock Exchange of Australia Limited (ABN 11 000 902 063);

(c) the London Stock Exchange plc;

(d) Euronext N.V.;

(e) a stock exchange that is a member of the World Federation of Exchanges.

5. Regulation 11 inserted

After regulation 10 insert:

11. Transitional provision for *Finance Regulations Amendment Regulations 2025*

(1) In this regulation —

1 January 2014 instrument means an instrument executed on or after 1 January 2014 and before commencement day;

1 January 2014 transaction means a transaction that took place on or after 1 January 2014 and before commencement day;

1 January 2017 instrument means an instrument executed on or after 1 January 2017 and before commencement day;

1 January 2017 transaction means a transaction that took place on or after 1 January 2017 and before commencement day;

commencement day means the day on which the *Finance Regulations Amendment Regulations 2025* regulation 4 comes into operation;

former instrument means —

(a) a 1 January 2014 instrument; or

(b) a 1 January 2017 instrument;

former transaction means —

(a) a 1 January 2014 transaction; or

(b) a 1 January 2017 transaction.

(2) Regulation 3(c) applies in relation to a 1 January 2014 instrument or a 1 January 2014 transaction as if regulation 3(c) came into operation on 1 January 2014.

(3) Regulation 3(d) applies in relation to a 1 January 2017 instrument or a 1 January 2017 transaction as if regulation 3(d) came into operation on 1 January 2017.

(4) Subregulation (2) or (3) does not apply in relation to a former instrument or a former transaction if its application to the former instrument or former transaction would adversely affect a person —

(a) that is, or may become, liable to pay duty on the former instrument or in relation to the former transaction; or

(b) that is a party to the former transaction.

Part 3 — *Taxation Administration Regulations 2003* amended

6. Regulations amended

This Part amends the *Taxation Administration Regulations 2003*.

7. Regulation 2B amended

In regulation 2B insert in alphabetical order:

Commissioner for Consumer Protection means the Commissioner as defined in the *Fair Trading Act 2010* section 6;

Note: The heading to amended regulation 2B is to read:

Terms used

8. Regulation 13O replaced

Delete regulation 13O and insert:

13O. Disclosure of information to Commissioner for Consumer Protection (s. 114(3)(g))

For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose tax information to the Commissioner for Consumer Protection for a purpose related to the Commissioner for Consumer Protection carrying out functions under —

(a) the *Fair Trading Act 2010*; or

(b) the *Motor Vehicle Dealers Act 1973*; or

(c) the *Real Estate and Business Agents Act 1978*.

9. Regulation 14A amended

In regulation 14A(1) —

(a) delete the definition of ***Commissioner Fair Trading***;

(b) in the definition of ***functions*** delete paragraph (b) and insert:

(b) in the case of the Commissioner for Consumer Protection — the Commissioner for Consumer Protection's functions under the *Fair Trading Act 2010*;

(c) in the definition of ***relevant recipient*** paragraph (b) delete "Fair Trading;" and insert:

for Consumer Protection;

10. Regulations 14BA and 14BB inserted

After regulation 14B insert:

14BA. Disclosure of information for purpose of assessing market-led proposals (s. 114(3)(g))

(1) In this regulation —

department has the meaning given in the *Public Sector Management Act 1994* section 3(1);

EOI proposal means a proposal in response to a request by the State government, that is not given under a written law, for an expression of interest in —

(a) a matter the subject of a market-led proposal; or

(b) providing a solution to an issue; or

(c) a specified opportunity;

GTE has the meaning given in the *Government Trading Enterprises Act 2023* section 3(1);

market-led proposal means an unsolicited proposal to a department, statutory authority or GTE, that is not given under a written law, for a proponent in the private sector to —

(a) build or finance infrastructure; or

(b) provide goods or services to, or on behalf of the State; or

(c) purchase an asset owned by the State;

MLP officer means an officer of the department of the Public Service principally assisting in the administration of the *Planning and Development Act 2005* whose functions relate to the assessment of market-led proposals or EOI proposals;

proponent, for a market-led proposal or an EOI proposal, means a person who is identified in the market-led proposal or EOI proposal as the proponent;

statutory authority has the meaning given in the *Financial Management Act 2006* section 3.

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose to an MLP officer tax information that relates to a proponent of a market-led proposal or EOI proposal if the disclosure is for the purposes of carrying out an assessment of the market-led proposal or EOI proposal.

14BB Disclosure of information related to declared pest rates for the purposes of administering pastoral leases (s. 114(3)(g))

(1) In this regulation —

chief executive officer means the chief executive officer of the department of the Public Service

principally assisting in the administration of the *Land Administration Act 1997*;

relevant tax information means tax information disclosed to, or obtained by, the Commissioner in relation to the Commissioner's administration of the *Biosecurity and Agriculture Management Act 2007* Part 6 Division 1 Subdivision 2 as a taxation Act.

(2) For the purposes of section 114(3)(g) of the Act, the Commissioner may disclose relevant tax information to the chief executive officer for the purposes of the administration of the *Land Administration Act 1997* Part 7.

K. COLLERAN, Clerk of the Executive Council

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