Western Australia

Duties Act 2008

Duties Regulations 2008

As at 01 May 2025 Official Version
[PCO 01-j0-00] Published on www.legislation.wa.gov.au

Western Australia

Duties Regulations 2008

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Defined terms

Duties Regulations 2008

1. Citation

These regulations are the *Duties Regulations 2008*.

2. Commencement

These regulations come into operation as follows:

(a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;

(b) the rest of the regulations — on 1 July 2008.

2A. Listed entity demergers and hybrid demergers

(1) In this regulation —

entity has the meaning given in section 148(1) of the Act;

listed entity means a listed corporation or a listed unit trust scheme (as those terms are defined in section 148(1) of the Act);

security means —

(a) in relation to a corporation — an issued share of the corporation; or

(b) in relation to a unit trust scheme — a unit issued under the scheme.

(2) In this regulation, an entity (***entity A***) is a ***wholly-owned subsidiary*** of a listed entity if the listed entity, or the trustee of the listed entity as trustee (if it is a unit trust scheme), directly or indirectly —

(a) holds 100% of the securities of entity A; and

(b) controls (either by being able to cast or to control the casting of) 100% of the votes that may be cast at a general meeting of entity A.

(3) In these regulations, a ***listed entity demerger*** is an arrangement that is made in relation to a wholly-owned subsidiary (the ***demerged entity***) of a listed entity if —

(a) under the arrangement, each person (a ***listed entity security holder***) who holds securities of the listed entity on the date nominated by the listed entity may acquire securities of the demerged entity; and

(b) the arrangement does not provide for any acquisition of securities of the demerged entity otherwise than by a listed entity security holder; and

(c) the demerged entity is listed on a prescribed financial market, or the Commissioner is satisfied that the demerged entity will be listed on a prescribed financial market, before the day that is 12 months after the day on which the first acquisition of securities under the arrangement occurs.

(4) In these regulations, a ***hybrid demerger*** is an arrangement that is made in relation to a wholly-owned subsidiary (the ***demerged entity***) of a listed entity if —

(a) under the arrangement, each person (a ***listed entity security holder***) who holds securities of the listed entity on the date nominated by the listed entity may acquire securities of the demerged entity; and

(b) the arrangement also involves a public float of securities of the demerged entity; and

(c) the arrangement does not provide for any acquisition of securities of the demerged entity otherwise than —

(i) by a listed entity security holder; or

(ii) in the public float.

(5) For the purposes of subregulations (3) and (4), a person may, without limitation, acquire securities by the purchase, gift, allotment or issue of the securities.

(6) For the purposes of subregulations (3) and (4), an acquisition of securities for a listed entity security holder by a person nominated for that purpose by the listed entity is taken to be an acquisition by the listed entity security holder.

[Regulation 2A inserted: Gazette 8 Oct 2019 p. 3617-19.]

*[**3A.** [1M] Modification, to insert regulation 3A, to have effect under the Commonwealth Places (Mirror Taxes Administration) Act 1999 s. 7, see Commonwealth Places (Mirror Taxes Administration) Regulations 2007 r. 11 and endnote 1M.]*

*[**3A.** [1MC] Modification, to insert regulation 3A, to have effect under the Commonwealth Places (Mirror Taxes) Act 1998 (Commonwealth) s. 8, see Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007 cl. 12 and endnote 1MC.]*

3. Financial markets prescribed (Act s. 3)

For the purposes of the definition of ***prescribed financial market*** in section 3 of the Act, these financial markets are prescribed —

(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.

[Regulation 3 amended: SL 2025/67 r. 4.]

4. Excluded transactions prescribed (Act s. 11(2))

(1A) In this regulation —

asset-backed securitisation arrangement means a unit trust scheme under which the profits, distributions of capital, or income in which beneficiaries participate arise or arises from the acquisition, holding, management or disposal of financial assets;

financial asset means any of the following —

(a) a loan, including any security for the loan;

(b) a credit card account;

(c) a hire-purchase agreement;

(d) a chattel lease, whether finance or operating;

(e) any rights of a lender or bailor that are —

(i) usually conferred in relation to a financial asset referred to in paragraphs (a) to (d); or

(ii) incidental to a financial asset referred to in paragraphs (a) to (d);

fixed infrastructure has the meaning given in section 91A(1) of the Act;

fixed to land financial asset means dutiable property that is both —

(a) an estate or interest in fixed infrastructure; and

(b) a financial asset.

(1) For the purposes of section 11 of the Act, each of the following transactions is prescribed as an excluded transaction —

(a) the vesting of a security interest under the *Financial Sector (Business Transfer and Group Restructure) Act 1999* (Commonwealth) Part 3;

(b) a transaction the subject of which is an interest in a partnership, unless the transaction is a partnership acquisition under section 11(1)(i) of the Act;

(c) the temporary transfer of the whole or part of an entitlement under an authorisation in accordance with the *Fish Resources Management Act 1994* section 141, unless the transfer gives rise to the transfer of a beneficial interest in the authorisation;

(d) the transfer of dutiable property (other than land or a right in relation to land) that would, but for this paragraph, be a transfer on which duty is not chargeable under section 42(1) of the Act;

(e) the creation of an easement under the *Transfer of Land Act 1893* Part IVA;

(f) the surrender of an easement pursuant to the *Transfer of Land Act 1893* section 129C(1)(a) or 229A(2);

(g) a partnership acquisition where —

(i) the partnership holds no land in Western Australia, other than a lease or leases having a nominal value; and

(ii) the partnership holds no indirect interest in land in Western Australia, other than in a lease or leases having a nominal value;

(h) a declaration of trust over dutiable property if —

(i) the dutiable property subject to the declaration of trust includes fixed to land financial assets and does not include any other dutiable property (except for fixed infrastructure connected with those fixed to land financial assets or chattels); and

(ii) the declaration of trust is for the purposes of creating an asset-backed securitisation arrangement;

(i) a transfer of, or an agreement for the transfer of, dutiable property if —

(i) the dutiable property includes fixed to land financial assets and does not include any other dutiable property (except for fixed infrastructure connected with those fixed to land financial assets or chattels); and

(ii) the transfer, or agreement, directly relates to the creation or winding up of an asset-backed securitisation arrangement;

(j) a transfer of, or an agreement for the transfer of, dutiable property if —

(i) the dutiable property includes fixed to land financial assets and does not include any other dutiable property (except for fixed infrastructure connected with those fixed to land financial assets or chattels); and

(ii) the transfer is to, or the agreement is for the transfer to, an asset-backed securitisation arrangement.

(2) Subregulation (1)(b) applies to all transactions that take place on or after 1 July 2008, whether before or after the commencement of the *Duties Amendment Regulations (No. 2) 2009* regulation 4.

(3) Subregulation (1)(d), (e) and (f) apply to all transactions that take place on or after 1 July 2008, whether before or after the commencement of the *Duties Amendment Regulations (No. 2) 2013* regulation 4.

(4) Subregulation (1)(g) applies to all transactions that take place on or after 1 July 2008, whether before or after the commencement of the *Duties Amendment Regulations 2016* regulation 4.

(5) Subregulation (1)(h), (i) and (j) apply to a transaction that occurs on or after 13 June 2019.

[Regulation 4 inserted: Gazette 20 Sep 2013 p. 4363-4; amended: Gazette 24 May 2016 p. 1536; SL 2023/12 r. 4.]

4A. Special dutiable property prescribed (Act s. 18(h))

(1) In this regulation —

timber sharefarming profit à prendre means a profit à prendre created under a timber sharefarming agreement under the *Conservation and Land Management Act 1984* or the *Forest Products Act 2000*.

(2) For the purposes of section 18 of the Act, dutiable property that is any of the following is prescribed as special dutiable property —

(a) a profit à prendre other than a timber sharefarming profit à prendre;

(b) a timber sharefarming profit à prendre, if there is or will be consideration for the surrender of the timber sharefarming profit à prendre;

(c) a plantation interest created under an agreement under the *Tree Plantation Agreements Act 2003*, if there is or will be consideration for the surrender of the plantation interest.

[Regulation 4A inserted: Gazette 8 Oct 2019 p. 3619.]

4AAA. Excluded classes of right (Act s. 91A(4))

(1) In this regulation —

retirement village licence means a residence contract (as defined in the *Retirement Villages Act 1992* section 3(1)) that takes the form of a licence.

(2) A right under a retirement village licence is, despite section 91A(1) of the Act, excluded from the definitions of

fixed infrastructure access right and ***fixed infrastructure control right*** in that section.

(3) Subregulation (2) applies to a transaction that occurs on or after 13 June 2019.

[Regulation 4AAA inserted: SL 2023/12 r. 5.]

4AA. Primary production prescribed (Act s. 101A(1)(e))

(1) In this regulation —

production-based agistment means the rearing of living creatures in accordance with an agistment arrangement provided for in a contract, or agreement, that is in writing, if —

(a) the agistment arrangement provided for in the contract or agreement is limited to agistment of the living creatures for a purpose referred to in the section 101A(1)(b)(ii) or (iii) of the Act; and

(b) the contract or agreement is made between —

(i) a person who may lawfully use dutiable property for the rearing of living creatures; and

(ii) a person to whom subparagraph (i) does not apply who owns the living creatures.

(2) For the purposes of section 101A(1)(e) of the Act, production-based agistment is prescribed as primary production.

[Regulation 4AA inserted: SL 2020/206 r. 8.]

4B. Dutiable transactions on which nominal duty is chargeable prescribed (Act s. 140)

(1) In this regulation —

lot has the meaning given in the *Land Tax Assessment Act 2002* Glossary clause 2(1);

timber sharefarming profit à prendre has the meaning given in regulation 4A(1).

(2) For the purposes of section 140 of the Act, the acquisition of new dutiable property by the creation of a timber sharefarming profit à prendre (the ***new profit à prendre***) is prescribed as a dutiable transaction on which nominal duty is chargeable if —

(a) the new profit à prendre is created to replace another timber sharefarming profit à prendre (the ***old profit à prendre***) that has been surrendered for no consideration; and

(b) the old profit à prendre was registered under the *Transfer of Land Act 1893* in relation to the whole of a lot, but the benefit of the old profit à prendre was in relation to a portion of the lot only; and

(c) the new profit à prendre is created in relation to that portion of the lot only; and

(d) the person or persons who had the benefit of the old profit à prendre are the same as the persons acquiring the benefit of the new profit à prendre; and

(e) there is no consideration, or agreement for consideration, for the acquisition.

[Regulation 4B inserted: Gazette 8 Oct 2019 p. 3619-20.]

4C. Subdivisions of land excluded from s. 120A and 120B prescribed (Act s. 120D(b))

For the purposes of section 120D(b) of the Act, sections 120A and 120B of the Act do not apply to a subdivision of land under a community titles (building) scheme registered under the *Community Titles Act 2018*, other than a community titles (building) scheme in which no lot, or part of a lot, is above or below another lot, or part of a lot, in the community scheme.

[Regulation 4C inserted: Gazette 8 Oct 2019 p. 3621.]

*[**5A, 5B**. Deleted: Gazette 8 Oct 2019 p. 3619.]*

5. Circumstances in which persons acquiring interests under 1 arrangement or in concert are not related persons prescribed (Act s. 162(1A)(b))

(1) For the purposes of section 162(1A)(b) of the Act, section 162(1)(h) and (i) of the Act do not apply in circumstances where the acquisitions are made as part of —

(a) a listed entity demerger; or

(b) a hybrid demerger.

(2) This regulation applies in determining under section 162 of the Act whether persons are related persons in relation to an acquisition of an interest in a landholder if the acquisition occurs (as determined under section 176 of the Act) on or after 13 June 2019.

(3) In this regulation, a reference to a provision of the Act includes a reference to that provision as applied by section 205ZE of the Act.

[Regulation 5 inserted: Gazette 8 Oct 2019 p. 3620.]

5A. Insurance for liability to pay damages in respect of compensable injury prescribed (Act s. 209(2)(j))

(1) For the purposes of section 209(2)(j) of the Act, insurance required to be obtained and kept under the *Workers Compensation and Injury Management Act 2023* section 202(2) that insures an employer for a liability referred to in paragraph (b) of the definition of ***workers compensation policy*** in section 202(1) of that Act is prescribed.

(2) This regulation applies to a premium, or an instalment of a premium, paid in relation to a contract of insurance as described in subregulation (1) on or after 1 October 2011.

[Regulation 5A inserted: SL 2020/206 r. 9; amended: SL 2024/134 r. 4.]

6. Classes of new vehicles prescribed (Act s. 237(1)(b))

(1) For the purposes of section 237 of the Act, these classes of vehicles are prescribed —

(a) a motor vehicle, including a motor cycle, that is designed primarily to carry people;

(b) a motor vehicle that is designed primarily to transport goods or to carry materials used in trade, business or industry.

(2) The classes of vehicles prescribed by subregulation (1) do not include these vehicles —

(a) a motor vehicle that is fitted with seats for 9 or more adults, including the driver, that is used to carry people for hire or reward;

(b) a motorised wheelchair;

(c) a heavy vehicle;

(d) a vehicle that was damaged by the storm that occurred in Western Australia on 22 March 2010.

(3) The amendment made by the *Duties Amendment Regulations 2010* (to insert paragraph (d) into subregulation (2)) applies in relation to the grant or transfer of a licence for a vehicle on or after 23 March 2010.

[Regulation 6 amended: Gazette 1 Apr 2010 p. 1341-2.]

7. Classes of vehicles, persons and purposes prescribed (Act s. 244)

(1) In this regulation —

Agriculture Minister means the Minister responsible for administering the *Biosecurity and Agriculture Management Act 2007*;

farming land has the meaning given in section 99(1) of the Act;

tractor means a motor vehicle that —

(a) is designed —

(i) for use primarily in industry (whether in the public or private sector) including, without limiting the meaning of "industry", agriculture, earth moving and forestry; and

(ii) to be driven or controlled by a person carried in or on the vehicle;

and

(b) is not designed —

(i) for use primarily for the carriage on roads of passengers or goods; or

(ii) for hauling a semi-trailer;

tractor plant means a motor vehicle that —

(a) is, or has permanently attached to it, an excavator, road roller, road grader, bulldozer, mechanical shovel, plough, rotary hoe or similar plant; and

(b) is designed to be driven or controlled by a person carried in or on the vehicle; and

(c) is not suitable for the carriage of any load other than accessories necessary for the operation of the vehicle.

(2) For the purposes of section 244(a) of the Act, these classes of vehicles are prescribed —

(a) a tractor;

(b) tractor plant.

[(c) deleted]

(3) For the purposes of section 244(b) of the Act, the class of persons who own a tractor or tractor plant for which the vehicle licence charge is reduced under the *Road Traffic (Vehicles) Regulations 2014* regulation 81 is prescribed.

(4) For the purposes of section 244(c) of the Act, these classes of purposes are prescribed —

(a) travelling —

(i) from one part of farming land to another part of that land; or

(ii) from farming land to another place to carry out farming activities;

(b) carrying out fire fighting or fire prevention operations;

(c) taking part in fire control exercises that have been authorised by a bush fire control officer appointed under the *Bush Fires Act 1954*;

(d) if farming land is declared by the Agriculture Minister to be drought affected or water deficient — travelling between the farming land and a water supply for the purpose of carting water for stock or for domestic purposes.

[(e) deleted]

[Regulation 7 amended: Gazette 22 Jun 2018 p. 2194-5; 8 Oct 2019 p. 3620-1.]

8. Records prescribed (Act s. 256(a))

(1) For the purposes of Chapter 5 of the Act, these records are prescribed for a vehicle in respect of which section 246 or 247(1) of the Act applies to the grant or transfer of a licence for the vehicle to a dealer —

(a) a record of the date of the grant or transfer of the licence for the vehicle to the dealer;

(b) for each loan of the vehicle by the dealer, as described in section 247(1)(a) of the Act —

(i) a record of the date the loan begins and the date the loan ends;

(ii) a record of the name of the charitable organisation, school or individual to which or whom the vehicle is loaned;

(iii) a record of the purposes for which the vehicle is loaned;

(iv) a description of the vehicle, including type, make, model, licence plate number and engine number;

(v) if the vehicle is loaned to an individual for a philanthropic purpose — a copy of the Commissioner's approval of the philanthropic purpose.

(2) When a dealer is required by section 256(a) of the Act to keep a record referred to in subregulation (1) for a vehicle —

(a) the dealer; and

(b) if the vehicle is loaned as described in section 247(1)(a) of the Act — the person responsible for the vehicle while on loan,

must certify on the record that the record is accurate.

Penalty: a fine of $2 000.

8A. Events that do not result in automatic revocation of exemption for relevant reconstruction transaction prescribed (Act s. 264A(3)(b))

(1) For the purposes of section 264A(3)(b) of the Act, section 264A of the Act does not apply to a notifiable event that occurs in relation to a relevant reconstruction transaction if the notifiable event results from —

(a) a listed entity demerger; or

(b) a hybrid demerger.

(2) This regulation applies to a relevant reconstruction transaction that occurs on or after 13 June 2019.

[Regulation 8A inserted: Gazette 8 Oct 2019 p. 3621.]

9A. Records to be kept (Act s. 285(2))

For the purposes of the Act, a person liable to pay duty on a dutiable transaction is required to keep a transaction record for the transaction that is duty endorsed.

[Regulation 9A inserted: Gazette 1 Apr 2011 p. 1186.]

9. Act Sch. 3 cl. 13(1) varied (Act Sch. 3 cl. 27(1)(b))

Clause 13(1) of Schedule 3 to the Act is varied as if the following were inserted instead of that subclause —

(1) Despite section 190(1)(a), if the day that is 3 years before the day on which the relevant acquisition occurred is before 1 July 2008, section 190 is to be read as if —

(a) the following paragraph were inserted instead of section 190(1)(a) —

“

(a) an interest, other than one to which subsection (2) applies, that was held by the person or a related person, or by the person and a related person, before 1 July 2008; or

” ; and

(b) the following subsection were inserted instead of section 190(2) —

“

(2) This subsection applies to an interest in the landholder acquired by an acquisition (the ***earlier acquisition***) if the relevant acquisition in respect of which duty is to

be calculated under section 188(1) was made pursuant to an arrangement entered into —

(a) during the prescribed period in respect of the earlier acquisition; and

(b) in the opinion of the Commissioner, for a purpose of avoiding or reducing the amount of duty payable.

".

10. Consideration for the grant of a lease, ascertaining

(1) In ascertaining the amount of consideration for a dutiable transaction that is the grant of a lease, the value of any substantial improvement of, or addition to, the leased property that the lessee has agreed to carry out, or has already carried out, is not included.

(2) Subregulation (1) applies to all transactions that take place on or after 1 July 2008, whether before or after the commencement of the *Duties Amendment Regulations 2009* regulation 4.

[Regulation 10 inserted: Gazette 27 Mar 2009 p. 933.]

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.

[Regulation 11 inserted: SL 2025/67 r. 5.]

Notes

This is a compilation of the *Duties Regulations 2008* and includes amendments made by other written laws. For provisions that have come into operation, and for information about any reprints, see the compilation table.

Compilation table

Citation	Published	Commencement
Duties Regulations 2008	20 Jun 2008 p. 2751-61	r. 1 and 2: 20 Jun 2008 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Jul 2008 (see r. 2(b))
Duties Amendment Regulations 2009	27 Mar 2009 p. 932-3	r. 1 and 2: 27 Mar 2009 (see r. 2(a)); Regulations other than r. 1 and 2: 28 Mar 2009 (see r. 2(b))
Duties Amendment Regulations (No. 2) 2009	15 May 2009 p. 1638-9	r. 1 and 2: 15 May 2009 (see r. 2(a)); Regulations other than r. 1 and 2: 16 May 2009 (see r. 2(b))
Duties Amendment Regulations 2010	1 Apr 2010 p. 1341-2	1 Apr 2010 (see r. 2)
Duties Amendment Regulations 2011	1 Apr 2011 p. 1185-6	r. 1 and 2: 1 Apr 2011 (see r. 2(a)); Regulations other than r. 1 and 2: 2 Apr 2011 (see r. 2(b))
Duties Amendment Regulations (No. 2) 2011	15 Nov 2011 p. 4795-6	Regulations other than r. 1 and 2: 1 Jul 2008 (see r. 2(b)); r. 1 and 2: 15 Nov 2011 (see r. 2(a))
Reprint 1: The *Duties Regulations 2008* as at 24 Feb 2012 (includes amendments listed above)		
Duties Amendment Regulations (No. 2) 2013	20 Sep 2013 p. 4363-4	r. 1 and 2: 20 Sep 2013 (see r. 2(a)); Regulations other than r. 1 and 2: 21 Sep 2013 (see r. 2(b))
Duties Amendment Regulations 2016	24 May 2016 p. 1536	r. 1 and 2: 24 May 2016 (see r. 2(a)); Regulations other than r. 1 and 2: 25 May 2016 (see r. 2(b))

Citation	Published	Commencement
Duties Amendment Regulations 2018	22 Jun 2018 p. 2193-5	r. 1 and 2: 22 Jun 2018 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Jul 2018 (see r. 2(b))
Duties Amendment Regulations 2019	8 Oct 2019 p. 3617-21	Pt. 1: 8 Oct 2019 (see r. 2(a)); Regulations other than Pt. 1 and 3: 9 Oct 2019 (see r. 2(c)); Pt. 3: 30 Jun 2021 (see r. 2(b) and SL 2021/69 cl. 2)
Finance Regulations Amendment Regulations 2020 Pt. 3	SL 2020/206 23 Oct 2020	24 Oct 2020 (see r. 2(b))
Duties Amendment Regulations 2023	SL 2023/12 24 Feb 2023	r. 1 and 2: 24 Feb 2023 (see r. 2(a)); Regulations other than r. 1 and 2: 25 Feb 2023 (see r. 2(b))
Finance Regulations Amendment (Workers Compensation) Regulations 2024 Pt. 2	SL 2024/134 26 Jun 2024	1 Jul 2024 (see r. 2(b))
Finance Regulations Amendment Regulations 2025 Pt. 2	SL 2025/67 30 Apr 2025	1 May 2025 (see r. 2(b))

Other notes

[1M] Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7, modifications to State taxing laws may be prescribed. Modifications are prescribed in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007* Pt. 2 Div. 2.

If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1M appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1M appearing after the provision number.

[1MC] Under the *Commonwealth Places (Mirror Taxes) Act 1998* (Commonwealth) s. 8, modifications to State taxing laws, in their application as Commonwealth laws in Commonwealth places in Western Australia, may be prescribed. Modifications are prescribed in the *Commonwealth Places (Mirror Taxes) (Modifications of Applied Laws (WA)) Notice 2007* (Commonwealth) Pt. 2 Div. 2.

If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1MC appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1MC appearing after the provision number.

Defined terms

[This is a list of terms defined and the provisions where they are defined. The list is not part of the law.]

Defined term	Provision(s)
1 January 2014	11(1)
1 January 2017 instrument	11(1)
1 January 2017 transaction	11(1)
Agriculture Minister	7(1)
asset-backed securitisation arrangement	4(1A)
commencement day	11(1)
demerged entity	2A(3) and (4)
entity	2A(1)
entity A	2A(2)
farming land	7(1)
financial asset	4(1A)
fixed infrastructure	4(1A)
fixed to land financial asset	4(1A)
former instrument	11(1)
former transaction	11(1)
hybrid demerger	2A(4)
instrument	11(1)
listed entity	2A(1)
listed entity demerger	2A(3)
listed entity security holder	2A(3) and (4)
lot	4B(1)
new profit à prendre	4B(2)
old profit à prendre	4B(2)
production-based agistment	4AA(1)
retirement village licence	4AAA(1)
security	2A(1)
timber sharefarming profit à prendre	4A(1), 4B(1)
tractor	7(1)
tractor plant	7(1)
transaction	11(1)
wholly-owned subsidiary	2A(2)

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