



Western Australia

State Entities (Payments) Act 1999

No. 52 of 1999

An Act to facilitate the implementation of certain measures described in the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations*.

[Assented to 7 December 1999]

The Parliament of Western Australia enacts as follows:

1. Short title

This Act may be cited as the *State Entities (Payments) Act 1999*.

2. Definitions

(1) In this Act —

“**Commissioner of Taxation**” means the person holding office for the time being as Commissioner of Taxation under the *Commonwealth Taxation Administration Act 1953*;

“**GST**” has the same meaning as it has in the *Commonwealth A New Tax System (Goods and Services Tax) Act 1999*;

“**State entity**” means a person that is not liable for GST that it would be liable for if —

- (a) the imposition of that GST were not prevented by section 114 of the *Commonwealth Constitution*; and
- (b) section 5 of each of the *GST Imposition Acts* had not been enacted;

“**Treasurer**” means the Treasurer of the State.

(2) In subsection (1), in the definition of “State entity” —

“**GST Imposition Acts**” means the *Commonwealth* —

- (a) *A New Tax System (Goods and Services Tax Imposition — Customs) Act 1999*;
- (b) *A New Tax System (Goods and Services Tax Imposition — Excise) Act 1999*; and
- (c) *A New Tax System (Goods and Services Tax Imposition — General) Act 1999*.

3. Voluntary GST equivalent payments

A State entity may pay to the Commissioner of Taxation amounts representing amounts that would have been payable for GST if —

- (a) the imposition of that GST were not prevented by section 114 of the *Commonwealth Constitution*; and

- (b) section 5 of each of the GST Imposition Acts had not been enacted,

and may do things of a kind that it would be necessary or expedient for it to do if it were liable for that GST.

4. Directions to implement Financial Relations Agreement

- (1) The Treasurer may give a State entity directions in writing that it —
 - (a) make payments that it is authorized by section 3 to make;
 - (b) do anything else that it is authorized by that section to do.
- (2) The Treasurer may, by a further direction in writing given to the State entity, amend or revoke a direction previously given to it under this section.
- (3) Requirements in a direction under this section may relate to things that have happened before the direction was given.
- (4) A State entity is to comply with directions under this section despite any other written law.

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