

WESTERN AUSTRALIA

**PAY-ROLL TAX AMENDMENT
ACT 1997**

No. 45 of 1997

AN ACT to amend the *Pay-roll Tax Act 1971*.

[Assented to 9 December 1997.]

The Parliament of Western Australia enacts as follows:

Short title

1. This Act may be cited as the *Pay-roll Tax Amendment Act 1997*.

Commencement

2. This Act is deemed to have come into operation on 1 July 1997.

Pay-roll Tax Act 1971 amended

3. The *Pay-roll Tax Act 1971** is amended in the provisions set out in the Table to this section by deleting “6%” in each place where it occurs and substituting in each place the following —

“ 5.56% ”.

TABLE

s. 6 (2)	s. 7 (2)	s. 7 (12)
s. 6 (3)	s. 7 (3)	
s. 6 (11)	s. 7 (5) (b)	

[* *Reprinted as at 10 September 1992.*

For subsequent amendments see 1996 Index to Legislation of Western Australia, Table 1, p. 169 and Act No. 12 of 1997.]