

WESTERN AUSTRALIA

**PAY-ROLL TAX ASSESSMENT
AMENDMENT ACT 1995**

No. 8 of 1995

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

[Assented to 7 June 1995.]

The Parliament of Western Australia enacts as follows:

Short title

1. This Act may be cited as the *Pay-roll Tax Assessment Amendment Act 1995*.

Commencement

2. This Act comes into operation on 1 July 1995.

Principal Act

3. In this Act the *Pay-roll Tax Assessment Act 1971** is referred to as the principal Act.

[* *Reprinted as at 1 June 1988.*

*For subsequent amendments see 1993 Index to
Legislation of Western Australia, Table 1, pp. 156-57
and Acts Nos. 32 and 41 of 1994.]*

Section 3 amended

4. Section 3 of the principal Act is amended —

(a) by deleting the definition of “corporation” and substituting the following definition —

“

“**corporation**” has the meaning given by section 57A of the Corporations Law except that for the purposes of this Act the term includes the bodies that are, for the purposes of the Corporations Law, excluded from that meaning by subsection (4) of that section;

”;

and

(b) by deleting the definition of “voting share” and substituting the following definition —

“

“**voting share**” has the meaning given by section 9 of the Corporations Law;

”.

Section 16B repealed and a section substituted

5. Section 16B of the principal Act is repealed and the following section is substituted —

“

Grouping of corporations

16B. For the purposes of this Act, 2 corporations constitute a group if they are related to each other within the meaning of section 50 of the Corporations Law.

”.

Section 16D amended

6. Section 16D of the principal Act is amended —

(a) in subsection (3) —

(i) in paragraph (b), by deleting “50 per centum or more” and substituting the following —

“ more than 50% ”;

(ii) in paragraph (c), by deleting “50 per centum or more” in the 2 places where it occurs and substituting in each case the following —

“ more than 50% ”; and

(iii) in paragraph (d), by deleting “50 per centum or more” and substituting the following —

“ more than 50% ”;

(b) by repealing subsection (4) and substituting the following subsection —

“

(4) Where a corporation has a controlling interest under subsection (3) in a business it shall, for the purposes of

subsection (3), be deemed to have a controlling interest in any other business in which another corporation that is related to it within the meaning of section 50 of the Corporations Law has a controlling interest under subsection (3).

”;

- (c) in subsection (5), by inserting after “shall” the following —

“ , for the purposes of subsection (3), ”;

- (d) in subsection (6), by deleting “50 per centum or more” and substituting the following —

“ more than 50% ”; and

- (e) by repealing subsections (7), (8) and (10).

Section 16E repealed and a section substituted

7. The principal Act is amended by repealing section 16E and substituting the following section —

“

Smaller groups subsumed into larger groups

16E. (1) Where a person is, whether or not by virtue of this subsection, a member of 2 or more groups (each of which is in subsection (2) referred to as a smaller group), all of the members of those groups constitute, for the purposes of this Act, one group.

(2) Except for the purpose of —

- (a) determining whether a group is constituted under subsection (1); or

- (b) the making of an order under section 16C (2), 16D (9) or 16DA (2),

a group which, but for this subsection, would be a smaller group, ceases to be a group if its members are members of a group constituted under subsection (1).

”.

Section 16H amended

8. Section 16H of the principal Act is amended —

- (a) in subsection (1), by deleting “, 16DA, or 16E” and substituting the following —

“ or 16DA ”;

- (b) by repealing subsection (3) and substituting the following subsection —

“

(3) The Commissioner shall not, under section 16C, 16D or 16DA, make an order so as to exclude a person from a group on and from a date if that person is, or was on that date, a corporation which is related, within the meaning of section 50 of the Corporations Law, to another corporation which is a member of that group.

”;

- (c) in subsections (4) and (5), by deleting “, 16DA or 16E” and substituting in each case the following —

“ or 16DA ”; and

- (d) in subsection (6) —

- (i) by deleting “, 16D (7)”; and

- (ii) by deleting “, 16DA (2) or 16E (3)” and substituting the following —

“ or 16DA (2) ”.

Saving

9. Without limiting the operation of the *Interpretation Act 1984*, the provisions of sections 16D (3), (6), (7), (8) and (10) and 16H (4), (5) and (6) as in force immediately before the commencement of this Act continue to have effect in relation to any period before 1 July 1995.

Section 25 amended

10. Section 25 of the principal Act is amended in subsection (7) (b), by deleting “*Companies (Western Australia) Code*” and substituting the following —

“ Corporations Law ”.

Section 47 amended

11. Section 47 of the principal Act is amended in subsection (3) by deleting “the *Interpretation Act 1918*, or the provisions of section 528, 529 or 530 of the *Companies (Western Australia) Code*” and substituting the following —

“

the *Interpretation Act 1984* or any provisions of the Corporations Law relating to the service of documents

”.

Various other sections repealed and saving

12. (1) The provisions of the principal Act listed in the table to this subsection are repealed or deleted.

TABLE

Section 9A
Section 9B
Section 9C
Section 9D
Section 11A (2), (2a), (2b), (2c) and (2d)
Section 11D (1), (2) and (3)
Section 16I (1) (a), (b), (c) and (d)
Section 16I (4) (a), (b), (c) and (d)
Section 16J (1), (2), (3), (4) and (5).

(2) Without limiting the operation of the *Interpretation Act 1984*, the provisions repealed or deleted by subsection (1) continue to have effect in relation to the financial years or other periods specified in those provisions.