

WESTERN AUSTRALIA

---

# PAY-ROLL TAX ASSESSMENT AMENDMENT ACT (No. 2)

---

No. 30 of 1988

---

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

[Assented to 24 November 1988]

The Parliament of Western Australia enacts as follows:

## Short title

1. This Act may be cited as the *Pay-roll Tax Assessment Amendment Act (No. 2) 1988*.

## Principal Act

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

[\*Reprinted as at 1 June 1988.]

**Section 11B amended**

3. Section 11B of the principal Act is amended in subsection (2) by inserting before paragraph (a) the following paragraph—

“ (aa) the Commissioner may, where the amount of pay-roll tax paid or payable by that employer when he made the returns relating to that financial year is greater than the annual amount of pay-roll tax in relation to that employer for that financial year, refund or rebate to that employer an amount equal to the difference, reduced by any amount refunded to him under section 19; ”.

**Section 11D amended**

4. Section 11D of the principal Act is amended—

(a) by inserting after subsection (3) the following subsection—

“ (3a) Where the Commissioner is satisfied that the total amount of pay-roll tax paid or payable by an employer or a designated group employer under this Act in respect of a financial year exceeds by more than \$10 the total amount of pay-roll tax which would have been paid or payable in respect of that financial year if the amount specified, or provided for, in Schedule 1 for the purposes of section 9E (1), 11A (2e), 12 or 16J had not been amended with respect to that year, the Commissioner may, within 12 months of the end of the financial year or upon the making of an assessment in respect of that financial year after that period, refund or rebate the amount by which the first-mentioned total amount exceeds the second-mentioned total amount. ”; and

(b) in subsection (4), by inserting after “financial year” where it first occurs the following—

“ or the date on which an assessment is made in respect of that financial year ”.

**Section 13 amended**

5. Section 13 of the principal Act is amended in subsection (2)—

(a) by inserting after “annual basis” the following—

“ or some other basis ”; and

- (b) by deleting “an annual return and where such approval is granted and remains in force, the employer shall furnish a return under subsection (1) within 21 days after the close of each financial year” and substituting the following—

“ a return in respect of some other period stipulated in the notice and where such approval is granted and remains in force, the employer shall furnish a return under subsection (1) within 21 days after the end of each such period ”.

### **Section 16K amended**

6. Section 16K of the principal Act is amended by inserting after subsection (3) the following subsection—

“ (3a) Where the actual amount of pay-roll tax paid or payable in respect of a financial year by the members of a group is greater than the annual amount of pay-roll tax in relation to those members for that financial year, the Commissioner may refund or rebate to the person who was the designated group employer in respect of that group on 30 June in that financial year an amount equal to the difference, reduced by the total of any amounts refunded to any member of that group under section 19 in respect of the tax paid or payable by any such member when returns relating to that year were made or required to be made under this Act by that member. ”.

### **Schedule 2 amended**

7. (1) Schedule 2 to the principal Act is amended—

- (a) by deleting item 8 and substituting the following item—

“ 8. Consumer Affairs, Ministry of ”;

- (b) by inserting after item 25 the following item—

“ 25A. Occupational Health, Safety and Welfare, Department of ”; and

- (c) by deleting item 30 and substituting the following item—

“ 30. Public Service Commissioner ”.

- (2) The amendments in subsection (1) take effect as follows—

- (a) that in paragraph (a) has effect from 19 January 1988;

- (b) that in paragraph (b) has effect from 1 June 1988; and

- (c) that in paragraph (c) has effect from 16 March 1988.