

WESTERN AUSTRALIA

PAY-ROLL TAX ASSESSMENT AMENDMENT ACT (No. 3)

No. 67 of 1986

AN ACT to amend the *Pay-roll Tax Assessment Act 1971* and to provide for matters incidental thereto or connected therewith.

[Assented to 28 November 1986]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title

1. This Act may be cited as the *Pay-roll Tax Assessment Amendment Act (No. 3) 1986*.

Commencement

2. Subject to section 6, this Act shall be deemed to have come into operation on 1 June 1986.

Principal Act

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

*[*Reprinted as approved 9 May 1983 and amended by Acts Nos. 25 of 1983, 33 and 97 of 1984, 83 of 1985 and 29 and 31 of 1986.]*

Section 10 amended

4. Section 10 of the principal Act is amended in subsection (1) by—

(a) deleting “and is not carried on by or on behalf of the State of Western Australia” in paragraph (d) (i);

(b) deleting “or” at the end of paragraph (k);

(c) deleting “the State.” at the end of paragraph (1) and substituting the following—

“ the State; or ”; and

(d) inserting after paragraph (1) the following paragraph—

“ (m) out of moneys expended for the purpose of a division or portion thereof referred to in the annual estimates of expenditure from the Consolidated Revenue Fund prepared by the Treasurer in respect of the relevant financial year, being a division or portion thereof in respect of a department or other organization specified in Schedule 2 or the division in respect of special Acts insofar as the estimates of expenditure in that division relate to such a department or other organization. ”.

Schedule 2 inserted

5. The principal Act is amended by inserting after Schedule 1 the following Schedule—

“ SCHEDULE 2 (Ss. 10 (1))

EXEMPTED DEPARTMENTS OR OTHER ORGANIZATIONS

<i>Item</i>	<i>Exempted department or other organization</i>
1.	Agriculture, Department of
2.	Arts, Department of the
3.	Audit Department
4.	Building Management Authority
5.	Community Services, Department for
6.	Computing and Information Technology, Department of
7.	Conservation and Environment, Department of
8.	Conservation and Land Management, Department of
9.	Consumer Affairs, Department of
10.	Corporate Affairs Department
11.	Crown Law Department
12.	Deputy Premier, Office of the
13.	Economic Development, Office of
14.	Education Department
15.	Electoral Department
16.	Electorate offices of members of Parliament
17.	Employment and Training, Department of
18.	Fisheries Department
19.	Government Accommodation, Office of
20.	Governor, Establishment of
21.	Health Department of Western Australia
22.	Industrial Development Department
23.	Industrial Relations, Office of
24.	Lands Administration, Department of
25.	Local Government, Department of
26.	Mines Department
27.	Parliament (including members of Parliament)
28.	Parliamentary Commissioner for Administrative Investigations
29.	Police Department
30.	Premier and Cabinet, Department of
31.	Prisons Department
32.	Probation and Parole Office
33.	Public Service Board
34.	Racing and Gaming, Office of
35.	Redeployment and Retraining, Office of
36.	Regional Development and the North West, Department of
37.	Registrar General, Office of
38.	Resources Development Department
39.	Services, Department of (except Printing Division)
40.	Sport and Recreation, Department for
41.	State Taxation Department
42.	Titles, Office of
43.	Transport, Department of
44.	Treasury, Department of
45.	Valuer General, Office of the

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Saving

6. Notwithstanding section 2, the principal Act as it was immediately before its amendment by this Act continues to apply to and in relation to every return furnished under section 13 of the principal Act in respect of a return period—

(a) which is the month of May 1986; or

(b) which includes the month of May 1986, insofar as that return relates to that month,

as the case requires, and section 17 of the principal Act has effect accordingly.
