

# PAY-ROLL TAX ASSESSMENT.

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No. 33 of 1984.

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**AN ACT to amend the Pay-roll Tax Assessment Act  
1971-1983.**

*[Assented to 20 June 1984.]*

**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:—

1. (1) This Act may be cited as the *Pay-roll Tax Assessment Amendment Act 1984*. Short title.  
and citation.

(2) In this Act the Pay-roll Tax Assessment Act 1971-1983 is referred to as the principal Act. Reprinted as  
approved  
9 May 1983;  
amended by  
Act No. 25  
of 1983.

(3) The principal Act as amended by this Act may be cited as the Pay-roll Tax Assessment Act 1971-1984.

Commence-  
ment.

2. This Act shall come into operation on a day to be fixed by proclamation.

Section 3  
amended.

3. Section 3 of the principal Act is amended in subsection (1) in the definition of "tax", by inserting after "penal tax" the following—

" , or any interest on any such tax, "

Section 10  
amended.

4. Section 10 of the principal Act is amended—

(a) in subsection (1)—

(i) in paragraph (i), by deleting "or" in the third place where it appears;

(ii) in paragraph (j), by deleting the full stop and substituting the following—

" ;or "; and

(iii) by inserting after paragraph (j) the following paragraph—

" (k) by a body or organization exempted under subsection (3) of this section. ";

(b) in subsection (2)—

(i) in paragraph (d), by deleting "and";

(ii) in paragraph (e), by deleting the full stop and substituting the following—

" ; and "; and

(iii) by inserting after paragraph (e) the following paragraph—

“ (f) in the case of a body or organization exempted under subsection (3) of this section, to wages paid or payable in respect of time when the employee is engaged in work of the kind ordinarily performed in connection with any charitable object to which the exemption applies. ”; and

(c) by inserting after subsection (2) the following subsection—

“ (3) The Minister may, on the application of a body or organization which has any charitable object or objects, declare, by notice published in the *Gazette*, that body or organization to be exempt for the purposes of subsection (1) (k) of this section in relation to its charitable objects or any specified charitable object, and may impose any condition subject to which the exemption shall have effect. ”.

5. Section 11D of the principal Act is amended, in subsection (4), by inserting after “that financial year if” the following—

Section 11D  
amended.

“ the amount specified, or provided for, in Schedule 1 of this Act for the purposes of section 9E (1), 11A (2e), 12 or 16J (6) of ”.

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

Section 16H  
amended.

(a) by renumbering subsections (1), (2), (3) and (4) as subsections (3), (4), (5) and (6) respectively; and

(b) by inserting after "16H." the following subsections—

" (1) An order may be made under section 16C, 16D, 16DA, or 16E of this Act to exclude a person or persons from a group if an application, setting out the grounds on which it is made and supported by a statement of the reasons for the existence of those grounds, is made by that person or those persons.

(2) Notwithstanding subsection (1) of this section, the Commissioner may, of his own motion, make an order to exclude a person or persons from a group if, on information in his possession, he is satisfied as required by the provision under which the order is authorized to be made. "

Section 16K  
amended.

7. Section 16K of the principal Act is amended, in subsection (6), by deleting "every member of the group who paid or was liable to pay taxable wages" and substituting the following—

" every person who was a member of the group "

Section 16L  
amended.

8. Section 16L of the principal Act is amended, in subsection (6), by deleting "every member of the group who paid or was liable to pay taxable wages" and substituting the following—

" every person who was a member of the group "

Section 21  
amended.

9. Section 21 of the principal Act is amended—

(a) by inserting after the section designation "21." the subsection designation "(1)"; and

(b) by inserting the following subsection—

“ (2) Interest at the rate of 20% per annum shall be paid on any tax which is not paid before the expiration of the time specified in section 17 or 18 of this Act from that time until the tax is paid, but the Commissioner may, in any particular case, for reasons which in his discretion he thinks sufficient, remit such interest or any part thereof. ”.

10. Section 34 of the principal Act is amended— Section 34 amended.

(a) in subsection (1) by deleting “appeal” in each place where it appears and substituting the following—

“ objection, appeal or case stated ”; and

(b) in subsection (2) by deleting “appeal” and substituting the following—

“ an objection, appeal or case stated ”.

11. Schedule 1 to the principal Act is amended, Schedule 1 amended. in clause 2, by deleting “the following formulae—” and substituting the following—

“ the formulae set out in this clause. The amount shall be calculated separately for each period. If the calculated amount for a period, or part thereof, exceeds the total taxable wages for that period, or part thereof, the prescribed amount for that period is an amount equal to such total taxable wages. ”.

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