AN ACT to enable financial assistance to be granted in respect of businesses carried on in certain areas of the State and for other purposes.

[Assented to 9th December, 1974.]

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. This Act may be cited as the Assistance to Decentralized Industry Act, 1974.

2. The provisions of this Act shall come into operation on such date or dates as is or are, respectively, fixed by proclamation.
Definitions.

3. In this Act, unless the contrary intention appears—

"assistance" means assistance in the form of monetary payments made under this Act;

"Commissioner" means the person holding the office of Commissioner of State Taxation under the Public Service Act, 1904;

"decentralized location" means a location in—

(a) an area of the State beyond such distance from the General Post Office in Forrest Place Perth as is prescribed for the purpose of this definition; or

(b) an area of the State prescribed as a special area for the purpose of this definition;

"employees normally employed", in relation to a business carried on at a decentralized location, means employees who normally report for work at that location;

"pay-roll tax" means the tax imposed by any Act as assessed under the Pay-roll Tax Assessment Act, 1971;

"person" includes a body or association (corporate or unincorporate) and a partnership;

"section" means section of this Act;

"taxable wages" has the meaning given thereto by section 3 of the Pay-roll Tax Assessment Act, 1971.

4. (1) Any person (other than the Crown in right of the State of Western Australia or any public, local or municipal body or authority constituted under the law of the Commonwealth or a State) who is carrying on or proposes to carry on a business at a decentralized location may apply to the Minister for assistance under this Act.

(2) An application under this section shall be made in writing in such form as the Minister approves for that purpose.
3. The Minister or any person authorized by the Minister may request an applicant under this section to supply such supplementary or additional information as the Minister or other person making the request considers necessary to enable the application to be properly determined.

5. (1) Where the Minister is of the opinion that it is, or will be, necessary for an applicant under section 4 to receive assistance in order to ensure the continuation, expansion or establishment of the business the subject of the application at the decentralized location referred to in the application, the Minister may, having first obtained the consent of the Treasurer, approve of the payment of assistance to the applicant.

(2) Where, pursuant to subsection (1) of this section, the Minister approves of the payment of assistance to an applicant he shall advise the applicant by notice in writing and the notice shall specify—

(a) the financial year or years in which the assistance will be paid;

(b) either the amount or amounts to be paid by way of assistance or the manner in which such amount or amounts will be calculated;

(c) the manner in which the assistance will be paid; and

(d) such terms and conditions relating to the payment of assistance as the Minister thinks fit.

(3) If the Minister is of the opinion that an applicant to whom a notice has been given pursuant to this section—

(a) has not complied with a term or condition set out in that notice; or
(b) is unlikely to comply with a term or condition set out in that notice, the Minister may reduce, or withhold any amount payable under that notice.

(4) At any time after the payment of assistance in respect of a business has been approved the Minister may, having first obtained the consent of the Treasurer, increase any amount payable under a notice given pursuant to this section to such extent as he considers necessary in order to ensure the continuation, expansion or establishment of that business.

(5) Payments by way of assistance shall be paid out of moneys appropriated by Parliament for that purpose.

6. (1) Notwithstanding anything contained in section 5 or in any notice given pursuant to that section the maximum amount of assistance that an applicant under section 4 may receive during a financial year shall be the amount calculated in accordance with the formula—

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\frac{A \times B}{C}
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where—

A equals the total pay-roll tax actually paid by the applicant during that year less any refund made to him, or to which he is entitled, in respect of that year under the Pay-roll Tax Assessment Act, 1971;

B equals the taxable wages paid by the applicant during that year to employees normally employed in the business the subject of the application at the decentralized location referred to in the application; and

C equals the total taxable wages paid by the applicant during that year.
(2) Where an applicant has, during a financial year, received assistance in excess of the amount calculated pursuant to subsection (1) of this section, he shall pay to the Minister an amount equal to the amount that was overpaid.

(3) Nothing in this section limits the power of the Minister to require amounts to be repaid under section 8.

7. Any person who, in connection with an application under section 4, wilfully or negligently furnishes to the Minister any false or misleading information commits an offence against this Act.

Penalty: One thousand dollars.

8. Where an applicant under section 4 has not made to the Minister a full and true disclosure of the material facts necessary to enable the Minister to determine what assistance (if any) ought to be paid to him and where the applicant has been paid an amount in excess of the amount which, in the opinion of the Minister, would have been approved by the Minister if such facts had been disclosed to him, the Minister may by notice in writing require the applicant to pay to him an amount equal to the amount that was overpaid to the applicant.

9. Any amount that a person is required to repay under section 6 or 8 may be recovered as a debt due to Her Majesty in any court of competent jurisdiction.

10. (1) The Minister or any person authorized by the Minister may communicate to the Commissioner or to any person authorized by the Commissioner any information disclosed under the provisions of this Act relating to a business carried on at a decentralized location.
(2) A person who is or has been employed in the administration of this Act shall not either while he is or after he ceases to be so employed either directly or indirectly make a record of or divulge or communicate to any person any information acquired by him in the course of that employment regarding the affairs of any person except—

(a) in the course or performance of any duty or function in relation to this Act;
(b) with the consent of the person from whom the information was obtained;
(c) for the purpose of any legal proceedings arising out of this Act; or
(d) in accordance with subsection (1) of this section.

Penalty: One thousand dollars.

11. (1) Where an application has been made under section 4 the Commissioner or any person authorized by the Commissioner may, with the written consent of the applicant, supply to the Minister or to any person authorized by the Minister information relating to—

(a) the liability of the applicant to pay pay-roll tax; or
(b) the payment of pay-roll tax by the applicant.

(2) In the case of information supplied pursuant to subsection (1) of this section the consent required under paragraph (b) of subsection (2) of section 10 is the consent of the applicant.

12. The Governor may make regulations prescribing any matter which by this Act is required or permitted to be prescribed or which is necessary or convenient to be prescribed for carrying out or giving effect to this Act.