



Western Australia

Pay-roll Tax Assessment Regulations 2003

Compare between:

[03 Jul 2021, 03-h0-01] and [17 Jun 2022, 03-i0-00]

Pay-roll Tax Assessment Regulations 2003

Part 1 — Preliminary matters

1. Citation

These regulations may be cited as the *Pay-roll Tax Assessment Regulations 2003*.

2. Commencement

These regulations come into operation on the day on which the *Pay-roll Tax Assessment Act 2002* comes into operation.

3. Terms used (Glossary)

The Glossary at the end of these regulations defines or affects the meaning of some of the words and expressions used in these regulations, and also affects the operation of other provisions.

[3A.^{1M} *Modification, to insert regulation 3A, to have effect under the Commonwealth Places (Mirror Taxes Administration) Act 1999 s. 7, see Commonwealth Places (Mirror Taxes Administration) Regulations 2007 r. 36 and endnote 1M.*]

[3A.^{1MC} *Modification, to insert regulation 3A, to have effect under the Commonwealth Places (Mirror Taxes) Act 1998 (Commonwealth) s. 8, see Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007 cl. 37 and endnote 1MC.*]

Part 2 — Various exemptions and inclusions

Division 1 — Miscellaneous

4. Departments and other organisations prescribed (Act s. 40(2)(q))

- (1) The departments and other organisations listed in Schedule 1 are prescribed for the purposes of section 40(2)(q) of the Act.
- (2) Subregulation (1), to the extent that it prescribes the Health and Disability Services Complaints Office for the purposes of section 40(2)(q) of the Act, applies to wages paid or payable on or after 1 September 2018.

[Regulation 4 inserted: SL 2021/115 r. 4.]

5. Class of contract prescribed (Act s. 9AA(1) wages)

An amount is wages for the purposes of section 9AA(1)(c) of the Act if the amount is paid or payable under a contract made between a ship or boat builder and another party for the procurement of the services of persons to provide solely or mainly labour for all or any of the design, construction, fit-out or maintenance of a ship or boat.

[Regulation 5 amended: Act No. 15 of 2010 s. 29.]

6. Contracts excluded from r. 5

A contract is excluded from a class referred to in regulation 5 if —

- (a) it is a contract to produce a given result for a fixed fee; or
- (b) it is a contract covered by an industrial award; or
- (c) it is a workplace agreement in force under the *Workplace Agreements Act 1993*¹; or
- (d) it is an employer-employee agreement under Part VID of the *Industrial Relations Act 1979*; or

- (e) an employer who is registered under section 25 of the Act is a party to the contract and is liable under the Act to pay pay-roll tax on amounts paid or payable by the employer to a person who engages in labour under the contract.

Division 2 — Remote location benefits

7. Kinds of wages prescribed (Act s. 40(2)(r))

Wages of a kind referred to in this Division are prescribed for the purposes of section 40(2)(r) of the Act to the extent specified in this Division.

8. Fringe benefits etc. relating to certain education costs of employee's dependant

- (1) An expense payment fringe benefit, a property fringe benefit or a residual fringe benefit that is provided to an employee who is employed in a remote location in relation to the education costs of a dependant of the employee is exempt if the dependant is required to live away from home in order to attend, on a full-time basis, a primary, secondary or tertiary institution that is not within a reasonable distance of the remote location.
- (2) A subsidy that is provided to an employee who is employed in a remote location in relation to the education costs of a dependant of the employee is exempt to the extent that the costs are actually incurred because the dependant is required to live away from home in order to attend, on a full-time basis, a primary, secondary or tertiary institution that is not within a reasonable distance of the remote location.

9. Fringe benefits relating to water and residential fuel

- (1) An expense payment fringe benefit, a property fringe benefit or a residual fringe benefit provided in relation to the supply, use or cost of water for use for the domestic purposes of an employee who is employed in a remote location is exempt where, if the benefit related to residential fuel under the FBTA

Act, the taxable value of the benefit would be reduced under section 59 of that Act.

- (2) An expense payment fringe benefit, a property fringe benefit, or a residual fringe benefit is exempt if —
 - (a) it relates to residential fuel; and
 - (b) its taxable value is reduced under section 59 of the FBTA Act.

10. Fringe benefits etc. for housing, electricity etc.

- (1) A remote area housing fringe benefit is exempt.
- (2) A subsidy provided for the cost of electricity, gas or water supplied to the residence of an employee living in a remote area is exempt to the extent of the costs actually incurred by the employee for the supply.
- (3) A loan fringe benefit, an expense payment fringe benefit, or a property fringe benefit is exempt if —
 - (a) the benefit relates to a remote area housing loan, remote area housing rent, remote area residential property, a remote area residential property option fee or remote area residential property repurchase consideration as provided in the FBTA Act; and
 - (b) the taxable value of the benefit is reduced under section 60 of that Act.
- (4) An expense payment fringe benefit, a property fringe benefit or a residual fringe benefit is exempt if —
 - (a) it relates to remote area holiday transport as provided in the FBTA Act; and
 - (b) its taxable value is reduced under section 61 of that Act.
- (5) If the taxable value of a remote area holiday transport fringe benefit is reduced under section 60A of the FBTA Act, the benefit is exempt to the extent of an amount equal to twice the amount of the reduction.

Division 3 — Specified taxable benefits

11. Contributions to redundancy benefits scheme

A contribution to a redundancy benefits scheme is a specified taxable benefit for the purposes of section 45(2)(b) of the Act and the definition of *specified taxable benefits* in the Glossary to the Act.

12. Value of redundancy benefits scheme contributions (Act s. 9BI)

For the purposes of section 9BI of the Act, the value of a contribution to a redundancy benefits scheme is the amount equal to the amount of the contribution.

[Regulation 12 amended: Act No. 15 of 2010 s. 30.]

13. Contributions to portable paid long service leave fund

A contribution to a portable long service leave fund is a specified taxable benefit for the purposes of section 45(2)(b) of the Act and the definition of *specified taxable benefits* in the Glossary to the Act.

14. Value of portable long service leave fund contributions (Act s. 9BI)

For the purposes of section 9BI of the Act, the value of a contribution to a portable long service leave fund is the amount equal to the amount of the contribution.

[Regulation 14 amended: Act No. 15 of 2010 s. 31.]

15. Exempt wages prescribed (Act s. 40(4))

If an employer makes a contribution to a redundancy benefits scheme or a portable long service leave fund in relation to an employee, then wages provided or payable by the employer to the employee are exempt wages for the purposes of

section 40(4) of the Act to the extent of the amount that the employer is entitled to recover from the scheme or fund.

[17, 18. Deleted: Act No. 15 of 2010 s. 32.]

Division 4A — Disability wages subsidy

[Heading inserted: Gazette 11 Oct 2013 p. 4624.]

16. Disability wages subsidy prescribed (Act s. 41C)

(1) In this regulation —

Deed means the deed entitled “Disability Employment Services Deed” issued by the Department of Education, Employment and Workplace Relations which provides for a commencement date of —

- (a) 1 July 2012; or
- (b) the date on which the last party to the Deed signs the Deed.

(2) For the purposes of paragraph (b) of the definition of **disability wages subsidy** in section 41C(1) of the Act, a wages subsidy provided by the Commonwealth to employers under the Deed as amended from time to time is prescribed.

(3) Subregulation (2) applies to wages paid or payable on or after 4 March 2013.

[Regulation 16 inserted: Gazette 11 Oct 2013 p. 4624-5.]

Division 4 — Fringe benefits

[19-26. Deleted: Act No. 15 of 2010 s. 33.]

27. Amended FBT Act assessment, employer to give copy of to Commissioner

An employer who receives an amended assessment under the FBTA Act must give a copy of the amended assessment to the Commissioner within 30 days of receiving it.

Penalty: \$5 000.

Part 3 — Allowances

[Heading inserted: Act No. 15 of 2010 s. 34.]

Division 1 — Motor vehicle allowances

[28. Deleted: Gazette 13 Aug 2019 p. 3042.]

[29. Deleted: Act No. 15 of 2010 s. 35.]

**30. Business kilometres travelled, determination of
(Act s. 9FA(2))**

For the purposes of section 9FA(2) of the Act, the number of business kilometres travelled in a return period is —

- (a) if the employer is using the continuous recording method — the number of business kilometres travelled by the vehicle during the return period as calculated under regulation 34(c); or
- (b) if the employer is using the averaging method — the average number of business kilometres travelled by the vehicle in the return period as calculated under regulation 35(3); or
- (c) if the employer is unable to use either of those methods — the number of business kilometres travelled by the vehicle in the return period as calculated under regulation 32(4).

[Regulation 30 amended: Act No. 15 of 2010 s. 36.]

[31. Deleted: Act No. 15 of 2010 s. 37.]

32. Business kilometres, methods for calculating

- (1) The employer may use the continuous recording method to calculate the number of business kilometres travelled by the vehicle during any period.

- (2) The employer must use the continuous recording method to calculate the number of business kilometres travelled in the vehicle during a period if the employer —
- (a) has not previously paid a vehicle allowance for the vehicle; or
 - (b) has been using only the averaging method for the vehicle for 5 years and has not completed a further continuous recording period; or
 - (c) the Commissioner gives the employer a direction under regulation 36.
- (3) The employer may use the averaging method to calculate the number of business kilometres travelled in the vehicle during a return period if —
- (a) the employer has used the continuous recording method for the vehicle for at least 12 consecutive weeks immediately before changing to the averaging method; and
 - (b) the employer has kept a record of the vehicle's odometer readings at the beginning and end of the continuous recording period; and
 - (c) the frequency and length of the business journeys made in the vehicle during the continuous recording period can reasonably be expected to be the same as the business journeys made during any similar period within the next 5 years; and
 - (d) a BK percentage calculated under regulation 35(2) is in force for the vehicle.
- (4) If the employer is unable to use the continuous recording method or the averaging method for a period, the number of business kilometres travelled by the vehicle during the period is taken to be —
- (a) if the Commissioner allows the employer to estimate the number of business kilometres travelled by the vehicle during that period and considers the employer's estimate

to be reasonable — the employer's estimate of that number; or

- (b) if the Commissioner specifies a number which is deemed to be the number of business kilometres travelled by the vehicle during that period — the number specified; or
 - (c) otherwise — zero.
- (5) An employer who pays motor vehicle allowances to more than one person may use different methods of calculation for each person.
- (6) When an employer chooses to use a particular method of calculation the employer must make a record of the choice before the end of the return period during which the choice takes effect.

33. Business kilometres, changing method of calculating

- (1) An employer may change from using the averaging method to using the continuous recording method with effect from the beginning of any return period.
- (2) An employer may change from using the continuous recording method to using the averaging method with effect from the beginning of any return period if the employer meets the criteria set out in regulation 32(3).

34. Continuous recording method

If an employer chooses to use the continuous recording method to calculate the number of business kilometres travelled by a motor vehicle, the employer must —

- (a) keep records of the odometer readings at the beginning and end of each business journey travelled by the vehicle; and

- (b) keep records of the purpose of each of the business journeys; and
- (c) at the end of each return period, calculate the number of business kilometres travelled by the vehicle during the return period using the odometer readings referred to in paragraph (a).

35. Averaging method

- (1) To use the averaging method to calculate the number of business kilometres travelled by a vehicle, an employer must first establish the BK percentage for the vehicle in accordance with subregulation (2).
- (2) To establish the BK percentage, the employer must —
 - (a) select a recording period of at least 12 consecutive weeks under regulation 36; and
 - (b) determine the number of business kilometres travelled by the vehicle during the recording period using the records of the odometer readings made during the recording period; and
 - (c) calculate the percentage of the kilometres travelled during the recording period that were business kilometres in accordance with the following formula —

$$\text{BK percentage} = \frac{\text{BK} \times 100\%}{\text{TK}}$$

where —

BK is the number of business kilometres travelled by the vehicle in the recording period; and

TK is the total number of kilometres travelled by the vehicle in the recording period.

- (3) When the BK percentage has been established, the average number of business kilometres travelled by the vehicle during a return period is calculated using the following formula —

$$\text{Average BK} = \frac{\text{BK \%} \times 100}{\text{TK}}$$

where —

Average BK is the average number of business kilometres travelled by the vehicle in the recording period; and

BK% is the BK percentage established under subregulation (2); and

TK is the total number of kilometres travelled by the vehicle in the return period based on records of the vehicle's odometer readings made by the employer at the beginning and end of the return period.

- (4) The employer may continue to use the BK percentage established for a vehicle for the purposes of the averaging method for 5 years from the end of a continuous recording period, unless within those 5 years —
- (a) the vehicle is not used for business journeys during a period of 12 consecutive weeks; or
 - (b) the Commissioner directs the employer in writing to use the continuous recording method.

36. Continuous recording period, selecting

- (1) A continuous recording period is a period of at least 12 consecutive weeks nominated by the employer during which —
- (a) the vehicle is or will be used for business journeys of the frequency and length that can reasonably be expected to

be made by the vehicle during any similar period within the next 5 years; and

- (b) the employer uses the continuous recording method to determine the number of business kilometres travelled by the vehicle.
- (2) If an employer is directed by the Commissioner to select another recording period, the period must be selected from the current period in which the employer has been using the continuous recording method.

37. Replacing one motor vehicle with another

- (1) If a person who is paid a motor vehicle allowance ceases to use a motor vehicle for business journeys and commences using another motor vehicle in its place, the employer may nominate the second motor vehicle as a replacement for the first.
- (2) When a nomination has been made under subregulation (1) —
 - (a) the replacement motor vehicle is to be treated as the original motor vehicle; and
 - (b) if the employer is using the averaging method, the employer may continue to do so until the employer would have been required to revert to the continuous recording method under another provision of these regulations even if the original vehicle had not been replaced; and
 - (c) the employer must —
 - (i) record the odometer readings of both vehicles at the time of the replacement; and
 - (ii) take those readings into account when calculating the number of kilometres travelled during the return period in which the replacement occurred.
- (3) The employer must record the nomination in writing during the return period in which the replacement occurs.

- (4) The employer must retain all records made under this regulation for 5 years from the end of the last return period during which any allowance relating to journeys made before the replacement is paid.

38. Replacement or recalibration of odometer

If the odometer of a motor vehicle which is used for business journeys is replaced or recalibrated the employer must —

- (a) record the odometer readings immediately before and after the replacement or recalibration; and
- (b) take those readings into account when calculating the number of kilometres travelled in the vehicle during the allowance period in which the replacement or recalibration occurred.

[Division 2 (r. 39, 40) deleted: Act No. 15 of 2010 s. 38.]

Part 4 — Superannuation contributions

41. Actuarial determinations for some superannuation contributions, employer's duties as to

- (1) If a superannuation contribution to a superannuation fund is taken by section 9CB of the Act to be wages paid by an employer to an employee during a return period, then the employer must ensure that an actuarial determination is in force for that return period in respect of the contribution and the employee.
- (2) An employer must ensure that a new actuarial determination is made as soon as practicable after the occurrence of an event which could reasonably be expected to significantly affect the accuracy of the current determination.
- (3) If the Commissioner considers that as a result of a significant change of circumstances an actuarial determination is no longer accurate, the Commissioner may direct the employer to ensure that a new actuarial determination is made and the employer is to comply with that direction.
- (4) A determination made under subregulation (3) has effect in respect of each return period which commences after the date on which the direction is given.

[Regulation 41 amended: Act No. 15 of 2010 s. 39.]

42. Actuarial determinations, requirements for

- (1) An actuarial determination required by regulation 41 must be made in relation to each member of a fund either separately or in accordance with this regulation.
- (2) An actuary may, if the actuary considers it reasonable to do so, divide the members into categories and make a determination in respect of a notional average member of each category.
- (3) If a determination is made under subregulation (2) for a category, that determination applies in respect of each member

who is a member of that category, including any person who subsequently becomes a member of that category.

- (4) An actuary may categorise members according to their occupations, their salaries, the types of benefits to which they are or will become entitled, or on such other basis as the actuary considers appropriate.

[Regulation 42 amended: Act No. 15 of 2010 s. 40.]

[43. Deleted: Act No. 15 of 2010 s. 41.]

44. Actuarial determinations, content of

- (1) An actuarial determination must specify the amount of contributions to be made for each member, or category of member, for each return period during the 3 years after the day on which the determination is made.
- (2) If a determination is required under regulation 41(2) the determination must also specify the amount of contributions for each member, or category of member, for each return period from the date the significant event occurred to the date on which the determination was made.
- (3) If a determination is required under regulation 41(3) the determination must also specify the amount of contributions for each member, or category of member, for each return period from the date of the Commissioner's direction to the date on which the determination was made.
- (4) The contribution may be expressed —
- (a) as a dollar amount (which need not be the same for each return period); or
 - (b) by reference to a variable which is, or a number of variables which are, readily ascertainable for each member for each return period (e.g. as a percentage of salary).

[Regulation 44 amended: Act No. 15 of 2010 s. 42.]

45. Actuarial determination, duration of

An actuarial determination remains in force for 3 years from when it is made unless before then another actuarial determination is made to replace it.

Part 5 — Keeping books and accounts

46. Records prescribed (Act s. 44(1)(a), 41A(2)); record keeping requirements

- (1) For the purposes of section 44(1)(a) of the Act, the following are prescribed —
 - (a) documents and records that evidence the provision by the employer of wages or benefits listed in subregulation (2);
 - (b) documents and records used in the calculation of the value of, or that support the calculation of the value of, the wages or benefits;
 - (c) other documents and records that the employer is required by this regulation to keep.
- (2) The following wages and benefits are listed for the purposes of subregulation (1) —
 - (a) a contribution to a redundancy benefits scheme;
 - (b) a contribution to a portable long service leave fund;
 - (c) the value of a share or option taken to be wages under section 9DA or 9DG;
 - (d) a WA fringe benefit;
 - (e) a motor vehicle allowance;
 - (f) an accommodation allowance;
 - (g) an amount taken to be wages under section 9CB of the Act.
- (3A) An employer who claims an exemption under section 41A(2) of the Act must keep —
 - (a) for wages paid or payable for maternity leave — a medical certificate for the employee stating —
 - (i) that the employee is or was pregnant; or

- (ii) that the employee has given birth and the date of the birth;

or

 - (b) for wages paid or payable for parental leave — a statutory declaration by the employee stating —
 - (i) that a female is or was pregnant with the employee's unborn child; or
 - (ii) that the employee's child has been born and the date of the birth;

or

 - (c) for wages paid or payable for adoption leave — a statutory declaration by the employee —
 - (i) that a child has been placed in the custody of the employee pending the making of an adoption order; or
 - (ii) that an adoption order has been made or recognised in favour of the employee and the date of the order or recognition.
- (3) An employer who uses the estimated value method for calculating the value of fringe benefits must keep a record of the value of WA fringe benefits paid or payable for the FBTA year ending in the first assessment year in which the employer last changed from using the actual value method.
- (4) The employer must retain records kept under subregulation (3) for at least —
- (a) 5 years after the employer changed from the actual value method; or
 - (b) 5 years after the employer lodges a final return,
- whichever comes first.

[Regulation 46 amended: Act No. 15 of 2010 s. 43.]

Part 6 — Returns

[Heading inserted: Gazette 2 May 2006 p. 1711.]

47. Manner of lodging returns etc. prescribed (Act s. 28A(1))

- (1) For the purposes of section 28A(1) of the Act —
 - (a) the manner of lodging a return is by using the electronic online system provided for that purpose by the Commissioner; and
 - (b) the manner of paying any pay-roll tax that is due is by using the electronic online system provided for that purpose by the Commissioner or any other approved method of electronic funds transfer.
- (2) The Commissioner may, in writing, approve of a particular employer not complying with subregulation (1) if satisfied that it is impracticable for the employer to do so.
- (3) An approval under subregulation (2) remains in force until the end of the first 30 June following the day on which the approval was given.
- (4) If the Commissioner approves of an employer not complying with subregulation (1), the following apply for the purposes of section 28A(1) of the Act —
 - (a) the manner of lodging a return is by delivering it in person, or posting it, to the Commissioner or faxing a copy of it to an appropriate fax number;
 - (b) the manner of paying any pay-roll tax that is due is by cheque or money order or, if the Commissioner approves, a method referred to in subregulation (1)(b).

[Regulation 47 inserted: Gazette 2 May 2006 p. 1711.]

**Schedule 1 — Exempt departments and
other organisations**

[r. 4]

The Commissioner for Equal Opportunity
The Commissioner of Main Roads
The Corruption and Crime Commission of Western Australia
The Department of Biodiversity, Conservation and Attractions
The Department of Communities
The Department of Education
The Department of Finance
The Department of Health
The Department of Jobs, Tourism, Science and Innovation
The Department of Justice
The Department of Local Government, Sport and Cultural Industries
The Department of Mines, Industry Regulation and Safety
The Department of Planning, Lands and Heritage
The Department of the Premier and Cabinet
The Department of Primary Industries and Regional Development
The Department of the Registrar, Western Australian Industrial Relations
Commission
The Department of Treasury
The Department of Water and Environmental Regulation
The Electorate Offices of Members of Parliament
The Gascoyne Development Commission
The Goldfields Esperance Development Commission
The Governor's Establishment

The Great Southern Development Commission
The Health and Disability Services Complaints Office
The Kimberley Development Commission
The Mid West Development Commission
The Office of the Auditor General
The Office of the Director of Public Prosecutions
The Office of the Information Commissioner
The Office of the Inspector of Custodial Services
The Parliament
The Parliamentary Commissioner for Administrative Investigations
The Peel Development Commission
The Pilbara Development Commission
The Public Sector Commission
The School Curriculum and Standards Authority
The Small Business Development Corporation
The South West Development Commission
The Western Australian Building Management Authority
The Western Australian Electoral Commission
The Western Australia Police Service and the Police Force within the meaning of the *Police Act 1892*
The Wheatbelt Development Commission

[Schedule 1 amended: Gazette 7 Sep 2004 p. 3884; 5 Nov 2004 p. 4987; 2 May 2006 p. 1709-10; 11 Jul 2006 p. 2546; 22 Aug 2006 p. 3469; 22 Dec 2006 p. 5807; 11 Feb 2011 p. 504-5; 24 Feb 2015 p. 741; SL 2020/247 r. 4; SL 2021/115 r. 5.]

Glossary

[r. 3]

1. ^{1MC} Terms used

In this Glossary, unless the contrary intention appears —

actuarial determination means a determination by an actuary made in accordance with regulation 44;

allowance period, in relation to a motor vehicle allowance, means the period during which the vehicle travelled the business kilometres to which the allowance relates;

averaging method, in relation to a motor vehicle allowance paid or payable in relation to a vehicle for a return period, means the method described in regulations 32, 33 and 35 for calculating the number of business kilometres travelled by the vehicle in the return period;

BK percentage, in relation to a vehicle, means the percentage of business kilometres travelled by the vehicle in a given period as calculated under regulation 35(2);

business journey, in relation to a vehicle for which a motor vehicle allowance is paid by an employer, means a journey made in the vehicle by an employee in the course of his or her employment;

business kilometre, in relation to a motor vehicle allowance, means a kilometre and any remainder of part of a kilometre, travelled by a person in the course of a business journey;

business night, in relation to an accommodation allowance paid or payable to a person, means a night during which the person, in the course of his or her employment —

- (a) is absent from the person's usual place of residence; and
- (b) stays in accommodation other than accommodation provided by the employer;

continuous recording method, in relation to a motor vehicle allowance paid or payable in relation to a vehicle for a return period, means the method described in regulation 34 for calculating the number of business kilometres travelled by the vehicle in the return period;

continuous recording period has the meaning given in regulation 36(1);

dependant, in relation to a person, means a child of the person who is wholly dependent upon the person's earnings and who is either —

- (a) less than 18 years old; or
- (b) 18 years old or older but less than 25 years old, and is receiving full-time education at a primary, secondary or tertiary institution;

education costs —

- (a) include school fees and reasonable expenses incurred for travel, accommodation and meals;
- (b) do not include any fee required to be paid for tertiary education;

employee means a person to whom wages are paid or payable;

expense payment fringe benefit has the same meaning as in the FBTA Act;

industrial award means —

- (a) an award, order or industrial agreement within the meaning of the *Industrial Relations Act 1979*; or
- (b) an award, order or determination made by the Coal Industry Tribunal of Western Australia under the *Coal Industry Tribunal of Western Australia Act 1992*; or
- (c) an award, order or industrial agreement under a similar law of another State or of the Commonwealth;

loan fringe benefit has the same meaning as in the FBTA Act;

portable long service leave fund means a fund established to provide paid long service leave for employees in a particular industry who are employed from time to time by different employers in the industry;

property fringe benefit has the same meaning as in the FBTA Act;

redundancy benefits scheme means a scheme or trust (except a superannuation fund) that operates to provide benefits for persons working within an industry who —

- (a) are made redundant; or
- (b) leave the industry; or
- (c) retire;

remote area holiday transport has the same meaning as in section 58ZC of the FBTA Act;

remote area housing fringe benefit has the same meaning as in section 58ZC of the FBTA Act;

remote area housing loan has the same meaning as in section 58ZC of the FBTA Act;

remote area housing rent has the same meaning as in section 58ZC of the FBTA Act;

remote area residential property has the same meaning as in section 58ZC of the FBTA Act;

remote area residential property option fee has the same meaning as in section 58ZC of the FBTA Act;

remote area residential property repurchase consideration has the same meaning as in section 58ZC of the FBTA Act;

residential fuel has the same meaning as in the FBTA Act;

residual fringe benefit has the same meaning as in the FBTA Act;

vehicle, in relation to a vehicle allowance, means a motor vehicle that is provided and maintained by a person to whom an employer pays a vehicle allowance for business kilometres travelled by the vehicle.

[Clause 1 amended: Act No. 15 of 2010 s. 44.]

[Modification, to clause 1, to have effect under the Commonwealth Places (Mirror Taxes) Act 1998 (Commonwealth) s. 8, see Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007 cl. 38 and endnote 1MC.]



Notes

This is a compilation of the *Pay-roll Tax Assessment Regulations 2003* and includes amendments made by other written laws². For provisions that have come into operation, and for information about any reprints, see the compilation table. [For provisions that have not yet come into operation see the uncommenced provisions table.](#)

Compilation table

Citation	Published	Commencement
<i>Pay-roll Tax Assessment Regulations 2003</i>	27 Jun 2003 p. 2341-80	1 Jul 2003 (see r. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)
<i>Pay-roll Tax Assessment Amendment (2003) Regulations 2003</i>	18 Jul 2003 p. 2844	18 Jul 2003
<i>Pay-roll Tax Assessment Amendment (2003) Regulations (No. 2) 2003</i>	28 Nov 2003 p. 4778	28 Nov 2003
<i>Pay-roll Tax Assessment Amendment Regulations 2004</i>	25 Jun 2004 p. 2246-7	1 Jul 2004 (see r. 2)
<i>Pay-roll Tax Assessment Amendment Regulations (No. 2) 2004</i>	7 Sep 2004 p. 3883-4	7 Sep 2004
<i>Pay-roll Tax Assessment Amendment Regulations (No. 3) 2004</i>	5 Nov 2004 p. 4986-7	5 Nov 2004
<i>Pay-roll Tax Assessment Amendment Regulations 2005</i>	19 Apr 2005 p. 1303-4	1 Jul 2005 (see r. 2)
<i>Pay-roll Tax Assessment Amendment Regulations (No. 2) 2006</i>	2 May 2006 p. 1709-10	2 May 2006
<i>Pay-roll Tax Assessment Amendment Regulations 2006</i>	2 May 2006 p. 1710-11	1 Jul 2006 (see r. 2)
<i>Pay-roll Tax Assessment Amendment Regulations (No. 4) 2006</i>	27 Jun 2006 p. 2306-7	1 Jul 2006 (see r. 2)
<i>Pay-roll Tax Assessment Amendment Regulations (No. 3) 2006</i>	11 Jul 2006 p. 2546	11 Jul 2006
<i>Pay-roll Tax Assessment Amendment Regulations (No. 5) 2006</i>	22 Aug 2006 p. 3468-9	22 Aug 2006
Reprint 1: The Pay-roll Tax Assessment Regulations 2003 as at 13 Oct 2006 (includes amendments listed above)		
<i>Pay-roll Tax Assessment Amendment Regulations (No. 6) 2006</i>	22 Dec 2006 p. 5806-7	1 Jan 2007 (see r. 2 and <i>Gazette</i> 8 Dec 2006 p. 5369)

Citation	Published	Commencement
<i>Pay-roll Tax Assessment Amendment Regulations 2007</i>	15 May 2007 p. 2096	1 Jul 2007 (see r. 2)
<i>Pay-roll Tax Assessment Amendment Regulations 2009</i>	19 Jun 2009 p. 2252	r. 1 and 2: 19 Jun 2009 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Jul 2009 (see r. 2(b))
Reprint 2: The Pay-roll Tax Assessment Regulations 2003 as at 14 Aug 2009 (includes amendments listed above)		
<i>Pay-roll Tax Assessment Amendment Act 2010 Part 3</i> assented to 25 Jun 2010 ³		25 Jun 2010 (see s. 2(a))
<i>Public Sector Reform (Consequential Amendments) Regulations 2011 Pt. 6</i>	11 Feb 2011 p. 502-7	12 Feb 2011 (see r. 2(d))
Reprint 3: The Pay-roll Tax Assessment Regulations 2003 as at 4 May 2012 (includes amendments listed above)		
<i>Pay-roll Tax Assessment Amendment Regulations (No. 2) 2013</i>	11 Oct 2013 p. 4624-5	r. 1 and 2: 11 Oct 2013 (see r. 2(a)); Regulations other than r. 1 and 2: 12 Oct 2013 (see r. 2(b))
<i>Pay-roll Tax Assessment Amendment Regulations 2015</i>	24 Feb 2015 p. 740-1	r. 1 and 2: 24 Feb 2015 (see r. 2(a)); Regulations other than r. 1 and 2: 25 Feb 2015 (see r. 2(b))
<i>Pay-roll Tax Assessment Amendment Regulations (No. 2) 2016</i>	24 Jun 2016 p. 2343-4	r. 1 and 2: 24 Jun 2016 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Jul 2016 (see r. 2(b))
<i>Finance Regulations Amendment Regulations 2019 Pt. 3</i>	13 Aug 2019 p. 3041-3	14 Aug 2019 (see r. 2(c))
<i>Pay-roll Tax Assessment Amendment Regulations 2020</i>	SL 2020/247 18 Dec 2020	r. 1 and 2: 18 Dec 2020 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Jun 2021 (see r. 2(b) and SL 2020/244 cl. 2(b))
<i>Pay-roll Tax Assessment Amendment Regulations 2021</i>	SL 2021/115 2 Jul 2021	r. 1 and 2: 2 Jul 2021 (see r. 2(a)); Regulations other than r. 1 and 2: 3 Jul 2021 (see r. 2(b))

Uncommenced provisions table

To view the text of the uncommenced provisions see [Subsidiary legislation as made on the WA Legislation website](#).

<u>Citation</u>	<u>Published</u>	<u>Commencement</u>
Finance Regulations Amendment Regulations 2022 Pt. 3	SL 2022/91 17 Jun 2022	1 Jul 2022 (see r. 2(b))

Other notes

^{1M} Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7, modifications to State taxing laws may be prescribed. Modifications are prescribed in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007* Pt. 5 Div. 3.

If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1M appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1M appearing after the provision number.

^{1MC} Under the *Commonwealth Places (Mirror Taxes) Act 1998* (Commonwealth) s. 8, modifications to State taxing laws, in their application as Commonwealth laws in Commonwealth places in Western Australia, may be prescribed. Modifications are prescribed in the *Commonwealth Places (Mirror Taxes) (Modifications of Applied Laws (WA)) Notice 2007* (Commonwealth) Pt. 5 Div. 3.

If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1MC appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1MC appearing after the provision number.

¹ The *Workplace Agreements Act 1993* expired 14 Sep 2003.

² The amendments set out in the *Pay-roll Tax Assessment Amendment Regulations 2010* have not been included in this Compilation; equivalent amendments were made by the *Pay-roll Tax Assessment Amendment Act 2010* Part 3.

³ The *Pay-roll Tax Assessment Amendment Act 2010* s. 45 reads as follows:

45. Power to amend or repeal regulations unaffected

This Part does not prevent the *Pay-roll Tax Assessment Regulations 2003* from being amended or repealed under the *Pay-roll Tax Assessment Act 2002*.

