Western Australia

Maritime Fees and Charges (Taxing) Act 1999

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Maritime Fees and Charges (Taxing) Act 1999

An Act to impose certain fees and charges levied by maritime authorities to the extent that any such fee or charge may be a tax.

The Parliament of Western Australia enacts as follows:

##### 1. Short title

This Act may be cited as the *Maritime Fees and Charges (Taxing) Act 1999.*

##### 2. Commencement

This Act comes into operation on the day on which it receives the Royal Assent.

##### 3. Imposition of tax under *Port Authorities Act 1999*

To the extent that any fee or charge referred to in section 37 of the *Port Authorities Act 1999* may be a tax, this Act imposes the fee or charge.

Notes

1 This is a compilation of the *Maritime Fees and Charges (Taxing) Act 1999* and includes all amendments effected by the other Acts referred to in the following Table.

Compilation table

| **Short title** | **Number and year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Maritime Fees and Charges (Taxing) Act 1999* | 6 of 1999 | 13 Apr 1999 | 13 Apr 1999 (see s. 2) |