

Western Australia

Pay-roll Tax Act 1971

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Pay-roll Tax Act 1971

An Act to impose a pay-roll tax.

1. Short title

This Act may be cited as the *Pay-roll Tax Act 1971* ¹.

2. Incorporation of *Pay-roll Tax Assessment Act 1971*

The *Pay-roll Tax Assessment Act 1971* is incorporated with and shall be read as one with this Act.

3. Imposition of pay-roll tax

Pay-roll tax is hereby imposed and shall be payable pursuant to the *Pay-roll Tax Assessment Act 1971* at the appropriate rate declared in this Act.

[Section 3 amended by No. 53 of 1973 s.3; No. 82 of 1985 s.3.]

[4. Repealed by No. 6 of 1992 s.4.]

5. Rates for employers other than group employers or payers of interstate wages

- (1) This section applies in respect of each employer who, during a financial year —

- (a) is not a member of a group; and
- (b) while not a member of a group, does not pay any interstate wages,

and declares the rate or rates of pay-roll tax payable by each such employer for the period that the employer is not a member

of a group to be the appropriate rate ascertained in accordance with this section.

- (2) If the amount of taxable wages paid or payable by an employer for a month, or a part of a month (the “**part-month**”), after the month of December 2001 is —

- (a) not more than $\$225\,000 \times M$, the rate of pay-roll tax payable for the month or part-month is 3.65%;
- (b) more than $\$225\,000 \times M$ but less than $\$375\,000 \times M$, the rate of pay-roll tax payable for the month or part-month is R%, where —

$$R = \frac{8\,212.50 \, M + 0.06025 \, (W - 225\,000 \, M)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the month or part-month;

- (c) not less than $\$375\,000 \times M$ but less than $\$468\,750 \times M$, the rate of pay-roll tax payable for the month or part-month is R%, where —

$$R = \frac{17\,250.00 \, M + 0.1160 \, (W - 375\,000 \, M)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the month or part-month;

- (d) $\$468\,750 \times M$ or more, the rate of pay-roll tax payable for the month or part-month is 6.00%.

- (3) If the amount of taxable wages paid or payable by an employer for the financial year commencing on 1 July 2001, or a part of that financial year (the “**part-year**”), is —

- (a) not more than $\$2\,700\,000 \times Y$, the rate of pay-roll tax for the year or part-year is 3.65%;
- (b) more than $\$2\,700\,000 \times Y$ but less than $\$4\,500\,000 \times Y$, the rate of pay-roll tax for the year or part-year is R%, where —

$$R = \frac{98\,550\,Y + 0.06025\,(W - 2\,700\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the year or part-year;

- (c) not less than \$4 500 000 × Y but less than \$5 625 000 × Y, the rate of pay-roll tax for —

- (i) the half-year commencing on 1 July 2001 and ending on 31 December 2001, or a part of the half-year, is R%, where —

$$R = \frac{207\,000\,Y + 0.0940\,(W - 4\,500\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the year or part-year;

- (ii) the half-year commencing on 1 January 2002 and ending on 30 June 2002, or a part of the half-year, is R%, where —

$$R = \frac{207\,000\,Y + 0.1160\,(W - 4\,500\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the year or part-year;

- (d) \$5 625 000 × Y or more, the rate of pay-roll tax for —

- (i) the half-year commencing on 1 July 2001 and ending on 31 December 2001, or a part of the half-year, is 5.56%;
- (ii) the half-year commencing on 1 January 2002 and ending on 30 June 2002, or a part of the half-year, is 6.00%.

- (4) If the amount of taxable wages paid or payable by an employer for a financial year commencing on 1 July 2002 or 1 July of a

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subsequent year, or a part of such a financial year (the “part-year”), is —

- (a) not more than $\$2\,700\,000 \times Y$, the rate of pay-roll tax for the year or part-year is 3.65%;
- (b) more than $\$2\,700\,000 \times Y$ but less than $\$4\,500\,000 \times Y$, the rate of pay-roll tax for the year or part-year is R%, where —

$$R = \frac{98\,550\,Y + 0.06025\,(W - 2\,700\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the year or part-year;

- (c) not less than $\$4\,500\,000 \times Y$ but less than $\$5\,625\,000 \times Y$, the rate of pay-roll tax for the year or part-year is R%, where —

$$R = \frac{207\,000\,Y + 0.1160\,(W - 4\,500\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of taxable wages paid or payable for the year or part-year;

- (d) $\$5\,625\,000 \times Y$ or more, the rate of pay-roll tax for the year or part-year is 6.00%.

- (5) In this section —

M = the number of days in the month, or part-month, for which taxable wages were paid or payable divided by the number of days in the month;

Y = the number of days in the financial year, or part-year, for which taxable wages were paid or payable divided by the number of days in the financial year.

[Section 5 inserted by No. 4 of 2001 s.4; amended by No. 37 of 2001 s.8.]

6. Rates for employers who pay interstate wages but are not group members

- (1) This section applies in respect of each employer who, during a financial year —
 - (a) is not a member of a group; and
 - (b) while not a member of a group, pays interstate wages, and declares the rate or rates of pay-roll tax payable by each such employer for the period the employer is not a member of a group to be the appropriate rate ascertained in accordance with this section.
- (2) The rate of pay-roll tax payable each month by an employer is 6.00% unless and until the Commissioner determines under this section that a lesser rate is payable and informs the employer accordingly.
- (3) An employer may request the Commissioner to determine that a lesser rate than 6.00% shall be payable each month.
- (4) An employer who makes a request under subsection (3) shall provide the Commissioner, in the approved form and manner, with estimates of and other information concerning the total interstate wages and taxable wages that the employer expects to pay throughout Australia in respect of the period of any financial year commencing on 1 July 1994 or 1 July of a subsequent year.
- (5) Upon receiving a request under subsection (3) supported by estimates and information to the Commissioner's satisfaction under subsection (4), the Commissioner shall determine the rate of pay-roll tax payable each month by the employer in accordance with subsection (6) or (8) and inform the employer of the determination (if any).
- (6) If the estimated total interstate wages and taxable wages paid or payable by an employer for the financial year commencing on

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1 July 2001, or a part of that financial year (the “**part-year**”),
is —

- (a) not more than $\$2\,700\,000 \times Y$, the rate of pay-roll tax payable each month for the year or part-year is to be determined as 3.65%;
- (b) more than $\$2\,700\,000 \times Y$ but less than $\$4\,500\,000 \times Y$, the rate of pay-roll tax payable each month for the year or part-year is to be determined as R%, where —

$$R = \frac{98\,550\,Y + 0.06025\,(E - 2\,700\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year;

- (c) not less than $\$4\,500\,000 \times Y$ but less than $\$5\,625\,000 \times Y$, the rate of pay-roll tax payable each month for —

- (i) the half-year commencing on 1 July 2001 and ending on 31 December 2001, or a part of the half-year, is to be determined as R%, where —

$$R = \frac{207\,000\,Y + 0.0940\,(E - 4\,500\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year;

- (ii) the half-year commencing on 1 January 2002 and ending on 30 June 2002, or a part of the half-year, is to be determined as R%, where —

$$R = \frac{207\,000\,Y + 0.1160\,(E - 4\,500\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year;

- (d) \$5 625 000 × Y or more, no determination is to be made under this subsection.
- (7) Subject to subsection (11), if the amount of total interstate wages and taxable wages paid or payable by an employer for the financial year commencing on 1 July 2001, or a part of that financial year (the “**part-year**”), is —
- (a) not more than \$2 700 000 × Y, the rate of pay-roll tax for the year or part-year is 3.65%;
- (b) more than \$2 700 000 × Y but less than \$4 500 000 × Y, the rate of pay-roll tax for the year or part-year is R%, where —
- $$R = \frac{98\,550\,Y + 0.06025\,(W - 2\,700\,000\,Y)}{W} \times 100$$
- (calculated to 4 decimal points)
- W = amount of total interstate wages and taxable wages paid or payable for the year or part-year;
- (c) not less than \$4 500 000 × Y but less than \$5 625 000 × Y, the rate of pay-roll tax for —
- (i) the half-year commencing on 1 July 2001 and ending on 31 December 2001, or a part of the half-year, is R%, where —
- $$R = \frac{207\,000\,Y + 0.0940\,(W - 4\,500\,000\,Y)}{W} \times 100$$
- (calculated to 4 decimal points)
- W = amount of total interstate wages and taxable wages paid or payable for the year or part-year;
- (ii) the half-year commencing on 1 January 2002 and ending on 30 June 2002, or a part of the half-year, is R%, where —
- $$R = \frac{207\,000\,Y + 0.1160\,(W - 4\,500\,000\,Y)}{W} \times 100$$
- (calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year or part-year;

- (d) $\$5\,625\,000 \times Y$ or more, the rate of pay-roll tax for —
- (i) the half-year commencing on 1 July 2001 and ending on 31 December 2001, or a part of the half-year, is 5.56%;
 - (ii) the half-year commencing on 1 January 2002 and ending on 30 June 2002, or a part of the half-year, is 6.00%.
- (8) If the estimated total interstate wages and taxable wages paid or payable by an employer for a financial year commencing on 1 July 2002 or 1 July of a subsequent year, or a part of such a financial year (the “**part-year**”), is —

- (a) not more than $\$2\,700\,000 \times Y$, the rate of pay-roll tax payable each month for the year or part-year is to be determined as 3.65%;
- (b) more than $\$2\,700\,000 \times Y$ but less than $\$4\,500\,000 \times Y$, the rate of pay-roll tax payable each month for the year or part-year is to be determined as R%, where —

$$R = \frac{98\,550\,Y + 0.06025\,(E - 2\,700\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year;

- (c) not less than $\$4\,500\,000 \times Y$ but less than $\$5\,625\,000 \times Y$, the rate of pay-roll tax payable each month for the year or part-year is to be determined as R%, where —

$$R = \frac{207\,000\,Y + 0.1160\,(E - 4\,500\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year;

- (d) \$5 625 000 × Y or more, no determination is to be made under this subsection.

- (9) Subject to subsection (11), if the amount of total interstate wages and taxable wages paid or payable by an employer for a financial year commencing on 1 July 2002 or 1 July of a subsequent year, or a part of such a financial year (the “**part-year**”), is —

- (a) not more than \$2 700 000 × Y, the rate of pay-roll tax for the year or part-year is 3.65%;
- (b) more than \$2 700 000 × Y but less than \$4 500 000 × Y, the rate of pay-roll tax for the year or part-year is R%, where —

$$R = \frac{98\,550\,Y + 0.06025\,(W - 2\,700\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year or part-year;

- (c) not less than \$4 500 000 × Y but less than \$5 625 000 × Y, the rate of pay-roll tax for the year or part-year is R%, where —

$$R = \frac{207\,000\,Y + 0.1160\,(W - 4\,500\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year or part-year;

- (d) \$5 625 000 × Y or more, the rate of pay-roll tax for the year or part-year is 6.00%.

- (10) In subsections (6) to (9) —

Y = the number of days in the financial year, or part-year, for which interstate wages or taxable wages were paid or payable or estimated to be paid or payable divided by the number of days in the financial year.

- (11) Notwithstanding subsections (7) and (9), if in respect of a year or period an employer fails to comply with section 13(4) of the *Pay-roll Tax Assessment Act 1971*, the rate of pay-roll tax for the year or period is 6.00%.

[Section 6 inserted by No. 82 of 1985 s.5; amended by No. 30 of 1986 s.5; No. 97 of 1987 s.5; No. 28 of 1988 s.5; No. 7 of 1989 s.5; No. 53 of 1990 s.5; No. 6 of 1992 s.6; No. 64 of 1992 s.5; 23 of 1993 s.5; No. 40 of 1994 s.5; No. 35 of 1995 s.5; No. 21 of 1996 s.9; No. 12 of 1997 s.12; No. 45 of 1997 s.3; No. 4 of 2001 s.5; No. 37 of 2001 s.9.]

7. Rates for group employers

- (1) This section applies in respect of each employer who, during a financial year —
- (a) pays interstate wages or taxable wages; and
 - (b) is a member of a group at least one member of which pays taxable wages,

and declares the rate or rates of pay-roll tax payable by each such employer that pays taxable wages for the period that the employer is a member of the group to be the appropriate rate ascertained in accordance with this section.

- (2) The rate of pay-roll tax payable each month by an employer is 6.00% unless and until the Commissioner determines under this section that a lesser rate is payable and informs the employer accordingly.
- (3) An employer who is the designated group employer may request the Commissioner to determine a lesser rate than 6.00% payable each month by every member of the group that pays taxable wages.

- (4) A designated group employer who makes a request under subsection (3) shall provide the Commissioner, in the approved form and manner, with estimates of and other information concerning the total interstate wages and taxable wages that the members of the group expect to pay throughout Australia in respect of the period of any financial year commencing on 1 July 1994 or 1 July of a subsequent year.
- (5) If a designated group employer is unable to provide the estimates and information required under subsection (4), the designated group employer may, by instrument signed by every member of the group, notify the Commissioner that —
- (a) the designated group employer is unable to provide the Commissioner with those estimates and that information;
 - (b) all members of the group that pay taxable wages request the Commissioner to determine a lower rate than 6.00% payable each month by those members; and
 - (c) each member of the group undertakes to supply directly to the Commissioner those estimates and that information in respect of that member.
- (6) Upon receiving a request under subsection (3) supported by estimates and information to the Commissioner's satisfaction under subsection (4) or a notice, estimates and information to the Commissioner's satisfaction under subsection (5), the Commissioner shall determine in accordance with subsection (7) or (9) the rate of pay-roll tax payable each month by every member of the group that pays taxable wages and shall inform every such member of the group of the determination (if any).
- (7) If the estimated total interstate wages and taxable wages paid or payable by all members of a group throughout Australia for the financial year commencing on 1 July 2001, or a part of that financial year (the "**part-year**"), is —

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- (a) not more than $\$2\,700\,000 \times Y$, the rate of pay-roll tax payable each month by each member of the group for the year or part-year is to be determined as 3.65%;
- (b) more than $\$2\,700\,000 \times Y$ but less than $\$4\,500\,000 \times Y$, the rate of pay-roll tax payable each month by each member of the group for the year or part-year is to be determined as R%, where —

$$R = \frac{98\,550\,Y + 0.06025\,(E - 2\,700\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year by all members of the group throughout Australia;

- (c) not less than $\$4\,500\,000 \times Y$ but less than $\$5\,625\,000 \times Y$, the rate of pay-roll tax payable each month by each member of the group for —

- (i) the half-year commencing on 1 July 2001 and ending on 31 December 2001, or a part of the half-year, is to be determined as R%, where —

$$R = \frac{207\,000\,Y + 0.0940\,(E - 4\,500\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year by all members of the group throughout Australia;

- (ii) the half-year commencing on 1 January 2002 and ending on 30 June 2002, or a part of the half-year, is to be determined as R%, where —

$$R = \frac{207\,000\,Y + 0.1160\,(E - 4\,500\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year by all members of the group throughout Australia;

- (d) \$5 625 000 × Y or more, no determination is to be made under this subsection.

- (8) Subject to subsection (12), if the amount of total interstate wages and taxable wages paid or payable by all members of a group throughout Australia for the financial year commencing on 1 July 2001, or a part of that financial year (the “part-year”), is —

- (a) not more than \$2 700 000 × Y, the rate of pay-roll tax for the year or part-year is 3.65%;
- (b) more than \$2 700 000 × Y but less than \$4 500 000 × Y, the rate of pay-roll tax for the year or part-year is R%, where —

$$R = \frac{98\,550\,Y + 0.06025\,(W - 2\,700\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year or part-year by all members of the group throughout Australia;

- (c) not less than \$4 500 000 × Y but less than \$5 625 000 × Y, the rate of pay-roll tax for —
- (i) the half-year commencing on 1 July 2001 and ending on 31 December 2001, or a part of the half-year, is R%, where —

$$R = \frac{207\,000\,Y + 0.0940\,(W - 4\,500\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the

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year or part-year by all members of the group throughout Australia;

- (ii) the half-year commencing on 1 January 2002 and ending on 30 June 2002, or a part of the half-year, is R%, where —

$$R = \frac{207\,000\,Y + 0.1160\,(W - 4\,500\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year or part-year by all members of the group throughout Australia;

- (d) \$5 625 000 × Y or more, the rate of pay-roll tax for —

- (i) the half-year commencing on 1 July 2001 and ending on 31 December 2001, or a part of the half-year, is 5.56%;
- (ii) the half-year commencing on 1 January 2002 and ending on 30 June 2002, or a part of the half-year, is 6.00%.

- (9) If the estimated total interstate wages and taxable wages paid or payable by all members of a group throughout Australia for a financial year commencing on 1 July 2002 or 1 July of a subsequent year, or a part of such a financial year (the “**part-year**”), is —

- (a) not more than \$2 700 000 × Y, the rate of pay-roll tax payable each month by each member of the group for the year or part-year is to be determined as 3.65%;
- (b) more than \$2 700 000 × Y but less than \$4 500 000 × Y, the rate of pay-roll tax payable each month by each member of the group for the year or part-year is to be determined as R%, where —

$$R = \frac{98\,550\,Y + 0.06025\,(E - 2\,700\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year by all members of the group throughout Australia;

- (c) not less than $\$4\,500\,000 \times Y$ but less than $\$5\,625\,000 \times Y$, the rate of pay-roll tax payable each month by each member of the group for the year or part-year is to be determined as R%, where —

$$R = \frac{207\,000\,Y + 0.1160\,(E - 4\,500\,000\,Y)}{E} \times 100$$

(calculated to 2 decimal points)

E = amount of total interstate wages and taxable wages estimated to be paid or payable for the year or part-year by all members of the group throughout Australia;

- (d) $\$5\,625\,000 \times Y$ or more, no determination is to be made under this subsection.

- (10) Subject to subsection (12), if the amount of total interstate wages and taxable wages paid or payable by all members of a group throughout Australia for a financial year commencing on 1 July 2002 or 1 July of a subsequent year, or a part of such a financial year (the “**part-year**”), is —

- (a) not more than $\$2\,700\,000 \times Y$, the rate of pay-roll tax for the year or part-year is 3.65%;
- (b) more than $\$2\,700\,000 \times Y$ but less than $\$4\,500\,000 \times Y$, the rate of pay-roll tax for the year or part-year is R%, where —

$$R = \frac{98\,550\,Y + 0.06025\,(W - 2\,700\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year or part-year by all members of the group throughout Australia;

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- (c) not less than \$4 500 000 × Y but less than \$5 625 000 × Y, the rate of pay-roll tax for the year or part-year is R%, where —

$$R = \frac{207\,000\,Y + 0.1160\,(W - 4\,500\,000\,Y)}{W} \times 100$$

(calculated to 4 decimal points)

W = amount of total interstate wages and taxable wages paid or payable for the year or part-year by all members of the group throughout Australia;

- (d) \$5 625 000 × Y or more, the rate of pay-roll tax for the year or part-year is 6.00%.

- (11) In subsections (7) to (10) —

Y = the number of days in the financial year, or part-year, for which interstate wages or taxable wages were paid or payable by a member of the group or estimated to be so paid or payable divided by the number of days in the financial year.

- (12) Notwithstanding subsections (8) and (10), if in respect of a year or period a designated group employer or any member of the group, as the case may require, fails to comply with section 13(4) of the *Pay-roll Tax Assessment Act 1971*, the rate of pay-roll tax for the year or period is 6.00%.

[Section 7 inserted by No. 82 of 1985 s.5; amended by No. 30 of 1986 s.6; No. 97 of 1987 s.6; No. 28 of 1988 s.6; No. 7 of 1989 s.6; No. 53 of 1990 s.6; No. 6 of 1992 s.7; No. 64 of 1992 s.6; No. 23 of 1993 s.6; No. 40 of 1994 s.6; No. 35 of 1995 s.6; No. 21 of 1996 s.10; No. 12 of 1997 s.13; No. 45 of 1997 s.3; No. 4 of 2001 s.6; No. 37 of 2001 s.10.]

Notes

¹ This is a compilation of the *Pay-roll Tax Act 1971* and includes all amendments effected by the other Acts referred to in the following Table. For amendments that had not come into operation on the date on which this compilation was prepared see endnote ^{1a, 11, 12}.

Compilation table

Short title	Number and year	Assent	Commencement
<i>Pay-roll Tax Act 1971</i>	11 of 1971	30 Sep 1971	30 Sep 1971
<i>Pay-roll Tax Act Amendment Act 1973</i>	53 of 1973	6 Nov 1973	1 Sep 1973 (see section 2)
<i>Pay-roll Tax Act Amendment Act 1974</i>	2 of 1974	30 Aug 1974	1 Sep 1974 (see section 2)
<i>Pay-roll Tax Amendment Act 1984</i>	96 of 1984	7 Dec 1984	1 Jan 1985 (see section 2)
<i>Pay-roll Tax Amendment Act 1985</i>	82 of 1985	4 Dec 1985	1 Jan 1986 (see section 2)
<i>Pay-roll Tax Amendment Act 1986</i>	30 of 1986	31 Jul 1986	1 Aug 1986 (see section 2)
<i>Pay-roll Tax Amendment Act 1987</i>	97 of 1987	16 Dec 1987	1 Jan 1988 (see section 2)
<i>Pay-roll Tax Amendment Act 1988</i>	28 of 1988	24 Nov 1988	Section 6(1) deemed operative 1 Jan 1988; Balance operative 1 Jan 1989 (see section 2)
<i>Pay-roll Tax Amendment Act 1989</i>	7 of 1989	13 Nov 1989	Deemed operative 1 Nov 1989 (see section 2(b))
<i>Pay-roll Tax Amendment Act 1990</i>	53 of 1990	17 Dec 1990	17 Dec 1990 (see section 2)
<i>Pay-roll Tax Amendment Act 1992</i> ²	6 of 1992	16 Jun 1992	1 Jun 1992 (see section 2)
<i>Pay-roll Tax Amendment Act (No. 3) 1992</i> ³	64 of 1992	11 Dec 1992	1 Dec 1992 (see section 2)
<i>Pay-roll Tax Amendment Act 1993</i> ⁴	23 of 1993	9 Dec 1993	1 Jan 1994 (see section 2)
<i>Pay-roll Tax Amendment Act 1994</i> ⁵	40 of 1994	26 Aug 1994	Deemed operative 1 Jul 1994 (see section 2)
<i>Pay-roll Tax Amendment Act 1995</i> ⁶	35 of 1995	24 Oct 1995	Deemed operative 1 Jul 1995 (see section 2)
<i>Revenue Laws Amendment (Taxation) Act 1996, Part 3</i> ⁷	21 of 1996	28 Jun 1996	1 Jul 1996 (see section 2(1))
<i>Revenue Laws Amendment (Taxation) Act 1997, Part 4</i> ⁸	12 of 1997	25 Jun 1997	1 Jul 1997 (see section 2)

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Short title	Number and year	Assent	Commencement
<i>Pay-roll Tax Amendment Act 1997</i>	45 of 1997	9 Dec 1997	Deemed operative 1 Jul 1997 (see section 2)
<i>Revenue Laws Amendment (Taxation) Act 2001, Part 2</i> ⁹	4 of 2001 (as amended by No. 37 of 2001 s.12)	26 Jun 2001	Operative 1 Jul 2001 (see s. 2(2))
<i>Revenue Laws Amendment (Taxation) Act (No. 2) 2001, s. 7-11</i> ¹⁰	37 of 2001	7 Jan 2002	1 Jan 2002 (see section 2(2))

- ^{1a} On the date as at which this compilation was prepared, provisions referred to in the following table had not come into operation and were therefore not included in this compilation. For the text of the provisions see the endnotes referred to in the table.

Provisions that have not come into operation

Short title	Number and Year	Assent	Commencement
<i>Taxation Administration (Consequential Provisions) Act 2002 s. 5(e) and Pt. 4 Div 1 and 2</i> ¹³	45 of 2002	20 Mar 2003	Operative on commencement of <i>Taxation Administration Act 2003</i> (see s. 2(1))

- ² Section 8 of the *Pay-roll Tax Amendment Act 1992* (No. 6 of 1992) reads as follows —

“

8. Existing rates and liabilities not affected

Without limiting the operation of the *Interpretation Act 1984*, the provisions of the principal Act as in force immediately before the commencement of this Act (other than sections 5(18), 6(33) and 7(35)) continue to have effect in relation to the imposition of pay-roll tax under the principal Act in respect of wages paid or payable for any period before the commencement of this Act and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

”

³ Section 7 of the *Pay-roll Tax Amendment Act (No. 3) 1992* (No. 64 of 1992) reads as follows —

“

7. Existing rates and liabilities not affected

Without limiting the operation of the *Interpretation Act 1984*, the provisions of the principal Act as is force immediately before the commencement of this Act (other than sections 5(4), 6(10) and 7(11)) continue to have effect in relation to the imposition of pay-roll tax under the principal Act in respect of wages paid or payable for any period before the commencement of this Act and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

”

⁴ Section 7 of the *Pay-roll Tax Amendment Act 1993* (No. 23 of 1993) reads as follows —

“

7. Existing rates and liabilities not affected

Without limiting the operation of the *Interpretation Act 1984*, the provisions of the principal Act as in force immediately before the commencement of the Act (other than sections 5(5), 6(10) and 7(11)) continue to have effect in relation to the imposition of pay-roll tax under the principal Act in respect of wages paid or payable for any period before the commencement of this Act and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

”

⁵ Section 7 of the *Pay-roll Tax Amendment Act 1994* (No. 40 of 1994) reads as follows —

“

7. Existing rates and liabilities not affected

Without limiting the operation of the *Interpretation Act 1984*, the provisions of the principal Act as in force immediately before the commencement of the Act, insofar as they apply to a period before that commencement, continue to have effect in relation to the imposition of pay-roll tax under the principal Act in respect of wages paid or payable for that period and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

”

s. 7

⁶ Section 7 of the *Pay-roll Tax Amendment Act 1995* (No. 35 of 1995) reads as follows —

“

7. Existing rates and liabilities not affected

Without limiting the operation of the *Interpretation Act 1984*, the provisions of the principal Act as in force immediately before the commencement of this Act, insofar as they apply to a period before that commencement, continue to have effect in relation to the imposition of pay-roll tax under the principal Act in respect of wages paid or payable for that period and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

”

⁷ Section 11 of the *Revenue Laws Amendment (Taxation) Act 1966* (No. 21 of 1966) reads as follows —

“

11. Existing rates and liabilities not affected

Without limiting the operation of the *Interpretation Act 1984*, the provisions of the principal Act as in force immediately before the commencement of this Act, insofar as they apply to a period before that commencement, continue to have effect in relation to the imposition of pay-roll tax under the principal Act in respect of wages paid or payable for that period and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

”

⁸ Section 14 of the *Revenue Laws Amendment (Taxation) Act 1997* (No. 12 of 1997) reads as follows —

“

14. Existing rates and liabilities not affected

Without limiting the operation of the *Interpretation Act 1984*, the provisions of the principal Act as in force immediately before the commencement of this Act, insofar as they apply to a period before that commencement, continue to have effect in relation to the imposition of pay-roll tax under the principal Act in respect of wages paid or payable for that period and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

”

⁹ Section 7 of the *Revenue Laws Amendment (Taxation) Act 2001* (No. 4 of 2001) (as amended by No. 37 of 2001 s.12) reads as follows:

“

7. Existing rates and liabilities not affected

Without limiting the operation of the *Interpretation Act 1984*, the provisions of the *Pay-roll Tax Act 1971* as in force immediately before the commencement of this Act, insofar as they apply to a period before that commencement, continue to have effect in relation to the imposition of pay-roll tax under that Act as so in force in respect of wages paid or payable for that period and the assessment, collection and payment of any pay-roll tax imposed in respect of such wages.

[Section 7 amended by No. 37 of 2001 s.12.]

”

¹⁰ Section 11 of the *Revenue Laws Amendment (Taxation) Act (No. 2) 2001* (No. 37 of 2001) reads as follows —

“

11. Existing rates and liabilities not affected

- (1) Without limiting the operation of the *Interpretation Act 1984*, the provisions of the *Pay-roll Tax Act 1971* as in force immediately before commencement, to the extent that they apply to a period before commencement, continue to have effect in relation to —
 - (a) the imposition of pay-roll tax under that Act as so in force in respect of wages paid or payable for that period; and
 - (b) the assessment, collection and payment of any pay-roll tax imposed in respect of such wages,
 but only to the extent that their application has not been displaced in respect of that period by a provision of that Act as in force after commencement.
- (2) In this section —
“commencement” means the commencement of this section.

”

¹¹ Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7 this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*. Pt. 1 and Pt. 6 Div. 1 of those regulations read as follows:

“

Part 1 — Preliminary

1. Citation

These regulations may be cited as the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*.

2. Commencement

- (1) These regulations do not have effect unless an arrangement is in operation under section 5 of the Act.
- (2) When such an arrangement is in operation, these regulations and the modifications they prescribe are deemed to have taken effect on 6 October 1997.
- (3) If a State taxing law was repealed before these regulations take effect then, despite the repeal, when these regulations are deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified, in accordance with these regulations, on 6 October 1997.

3. Modification of State taxing laws

- (1) In its operation as an applied WA law, the Act is modified by omitting section 7.
- (2) For the purposes of section 7(2) of the Act, each State taxing law is taken to be modified to the extent necessary to give effect to subregulation (3).
- (3) If —
 - (a) a State taxing law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding applied law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction;
 - (b) a person is required or permitted, or could be required or permitted, to take an action under both the State taxing law and the corresponding applied law in relation to the event, state of affairs or transaction;
 - (c) the person has taken the action in accordance with the corresponding applied law; and
 - (d) the Commissioner has enough information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the State taxing law or the corresponding applied law or both, as the case requires,

then —

- (e) the person is not required to take the action under the State taxing law; and
 - (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the State taxing law in relation to the event, state of affairs or transaction.
- (4) The particular modifications set out in these regulations of certain State taxing laws have effect for the purposes of section 7(2) of the Act.

Part 6 — Pay-roll tax

Division 1 — The *Pay-roll Tax Act 1971*

46. Modification of the *Pay-Roll Tax Act 1971*

This Division sets out modifications of the *Pay-roll Tax Act 1971**.

[* Reprinted as at 10 November 2000.

For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1, p. 273.]

47. Section 1A inserted

After section 1 the following section is inserted —

“

1A. Application of Act in non-Commonwealth places

- (1) In this Act, unless the contrary intention appears —
 - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
 - (b) a reference to the *Pay-roll Tax Assessment Act 1971* is to be read as a reference to that Act in its application as a law of Western Australia.
- (2) This Act is to be read with the applied Pay-roll Tax Act as a single body of law.

”

48. Section 4 inserted

After section 3 the following section is inserted —

“

s. Section

4. **Determination** of appropriate rates
- (1) For the purposes of determining the appropriate rate of pay-roll tax payable by an employer a reference in this Act to the amount of the taxable wages paid or payable by the employer for a period is to be read as a reference to the amount equal to the sum of —
- (a) the amount of the taxable wages within the meaning of the *Pay-roll Tax Assessment Act 1971* that are paid or payable by the employer for the period; and
- (b) the amount of the taxable wages within the meaning of the applied Pay-roll Tax Assessment Act that are paid or payable by the employer during the period.
- (2) For the purposes of determining the appropriate rate of pay-roll tax payable by an employer for a period, a reference in this Act to the amount of interstate wages paid or payable by the employer for the period is to be read as excluding a reference to any amount of taxable wages within the meaning of the applied Pay-roll Assessment Tax Act that are paid or payable by the employer during the period.

”

”

¹² Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 8(2) of the Commonwealth, this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*. Pt. 1 and Pt. 6 Div. 1 of that notice read as follows:

“

Part 1 — Preliminary

1. Citation

This notice may be cited as the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*.

2. Commencement

- (1) This notice does not have effect unless an arrangement is in operation under section 9 of the Commonwealth Places Mirror Taxes Act in relation to Western Australia.

- (2) When such an arrangement is in operation, this notice and the modifications it prescribes are deemed to have taken effect on 6 October 1997.
- (3) If an applied WA law was repealed before this notice takes effect then, despite the repeal, when this notice is deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified on 6 October 1997 as set out in this notice.

3. Definitions

In this notice —

“applied WA law” means the provisions of a State taxing law of Western Australia that apply or are taken to have applied in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

“Commonwealth Mirror Taxes Act” means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

“WA taxing law” means a State taxing law of Western Australia.

4. Modification of applied WA laws

- (1) For the purposes of section 8 of the Commonwealth Mirror Taxes Act, each applied WA law is taken to be modified to the extent necessary to give effect to subregulation (2).
- (2) If —
 - (a) an applied WA law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding State taxing law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction;
 - (b) a person is required or permitted, or could be required or permitted, to take an action under both the applied WA law and the corresponding State taxing law in relation to the event, state of affairs or transaction;
 - (c) the person has taken the action in accordance with the corresponding State taxing law; and
 - (d) the Commissioner has enough information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the applied WA law or the corresponding State taxing law or both, as the case requires,

then —

- (e) the person is not required to take the action under the applied WA law; and

- (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the applied WA law in relation to the event, state of affairs or transaction.
- (3) The particular modifications set out in this notice of certain applied WA laws have effect for the purposes of section 8 of the Commonwealth Mirror Taxes Act.

Part 6 — Pay-roll tax

Division 1 — The applied *Pay-roll Tax Act 1971*

66. Modification of the applied Act

This Division sets out modifications of the *Pay-roll Tax Act 1971** of Western Australia.

[* *Reprinted as at 10 November 2000.*

For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1, p. 273.]

67. Section 1A inserted

After section 1 the following section is inserted —

“

1A. Application of Act in Commonwealth places

- (1) In this Act, unless the contrary intention appears —
 - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and
 - (b) a reference to the *Pay-roll Tax Assessment Act 1971* is to be read as a reference to that Act in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act.
- (2) This Act is to be read as a single body of law with the *Pay-roll Tax Act 1971* in its application as a law of Western Australia.
- (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be

further modified to any extent that is necessary or convenient —

- (a) to enable this Act to operate effectively as a law of the Commonwealth; and
- (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Pay-roll Tax Act is as nearly as possible the same as the taxpayer's liability would be under the corresponding Pay-roll Tax Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

”

68. Section 4 inserted

After section 3 the following section is inserted —

“

4. Determination of appropriate rates

- (1) For the purposes of determining the appropriate rate of pay-roll tax payable by an employer a reference in this Act to the amount of the taxable wages paid or payable by the employer for a period is to be read as a reference to the amount equal to the sum of —
 - (a) the amount of the taxable wages on which pay-roll tax is payable under the *Pay-roll Tax Assessment Act 1971* that are paid or payable by the employer for the period; and
 - (b) the amount of the taxable wages on which pay-roll tax is payable under the corresponding Pay-roll Tax Assessment Act that are paid or payable by the employer during the period.
- (2) For the purposes of determining the appropriate rate of pay-roll tax payable by an employer for a period, a reference in this Act to the amount of interstate wages paid or payable by the employer for the period is to be read as excluding a reference to any amount of taxable wages within the meaning of the corresponding Pay-roll Tax Assessment Act that are paid or payable by the employer during the period.

”

”

¹³ On the date as at which this compilation was prepared, the *Taxation Administration (Consequential Provisions) Act 2002* s. 5(e) and Pt. 4 Div 1 and 2 had not come into operation. They read as follows:

“

Part 2 — Repeals

5. Acts repealed

The following Acts are repealed —

- (e) *Pay-roll Tax Act 1971*; and

Part 4 — Transitional provisions

Division 1 — Interpretation

33. Definitions

In this Part —

“**commencement day**” means the day on which the *Taxation Administration Act 2003* comes into operation;

“**old Act**” means —

- (a) an Act repealed by section 5;
- (b) the old Stamp Act; or
- (c) section 41 of the *Metropolitan Region Town Planning Scheme Act 1959* as in force immediately before the commencement day;

“**old Stamp Act**” means the *Stamp Act 1921* as in force immediately before the commencement day;

“**substantive provisions**”, in relation to an old Act, means the provisions of the old Act other than those dealing with matters dealt with in the *Taxation Administration Act 2003*.

Division 2 — General transitional provisions

34. General transitional arrangements

- (1) Section 37(1) of the *Interpretation Act 1984*, except paragraphs (a) and (b), does not apply in relation to the repeal of an old Act.
- (2) The repeal of an old Act does not, unless the contrary intention appears —
 - (a) affect any right, interest, title, power or privilege created, acquired, accrued, established or exercisable or any status or capacity existing prior to the repeal;
 - (b) affect any duty, obligation, liability, or burden of proof imposed, created, or incurred prior to the repeal;

- (c) subject to section 11 of *The Criminal Code* and section 10 of the *Sentencing Act 1995*, affect any penalty or forfeiture incurred or liable to be incurred in respect of an offence committed against the old Act; or
 - (d) affect any investigation, legal proceeding or remedy in respect of any such right, interest, title, power, privilege, status, capacity, duty, obligation, liability, burden of proof, penalty or forfeiture.
- (3) Subject to subsections (4) and (5) —
 - (a) a right, interest, title, power, privilege, duty, obligation, liability or burden of proof referred to in subsection (2)(a) or (b) may be exercised or enforced;
 - (b) a penalty or forfeiture referred to in subsection (2)(c) may be imposed and enforced; and
 - (c) an investigation, legal proceeding or remedy referred to in subsection (2)(d) may be instituted, continued, or enforced,as if the substantive provisions of the relevant old Act —
 - (d) had not been repealed;
 - (e) were a taxation Act for the purposes of the *Taxation Administration Act 2003*; and
 - (f) had been amended to make any modifications necessary for this section to have effect.
- (4) If an objection, appeal or other legal proceeding (the “**action**”) was instituted under an old Act and was not finally determined before the commencement day —
 - (a) the action may be continued;
 - (b) any requirement to pay interest on an amount of tax determined in the action to have been overpaid applies and may be enforced;
 - (c) any penalty may be imposed and enforced; and
 - (d) any decision, order or determination made in the action has effect, and may be enforced,as if this Act and the taxation Acts had not commenced.
- (5) If the time limited by an old Act for doing anything is longer than the time limited by a taxation Act for doing the equivalent thing under that Act, then in relation to a matter to which subsection (3) applies, the time limited under the old Act applies in relation to the doing of the thing under the taxation Act.
- (6) If the time limited by an old Act for commencing proceedings in relation to an offence under that Act is shorter than the 5 year

period limited by section 111 of the *Taxation Administration Act 2003*, then despite section 111, proceedings in relation to an offence under the old Act (including an offence under a provision of the old Act that is continued in force under this Part) cannot be commenced after the expiry of the shorter period provided for by the old Act.

- (7) In this section a reference, in relation to the *Stamp Act 1921*, to the repeal of the old Act is a reference to the amendment of the Act by the *Stamp Amendment Act 2003*.

35. Commissioner not to increase tax liability

Despite Part 3 Division 1 of the *Taxation Administration Act 2003*, the Commissioner must not make a reassessment that increases the amount of tax a person is liable to pay in relation to anything that happened before the commencement day if the reassessment could not have been made under the relevant old Act.

36. Delegations

A delegation made under an old Act and in force immediately before the commencement day continues in force on and after that day as a delegation made under section 10 of the *Taxation Administration Act 2003*.

”