Western Australia

Pay-roll Tax Act 2002

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Western Australia

Pay-roll Tax Act 2002

An Act to impose pay‑roll tax.

[Part heading deleted by No. 41 of 2003 s. 6.]

##### 1. Short title

This Act may be cited as the *Pay-roll Tax Act 2002*.

##### 2. Commencement

This Act comes into operation on the day on which the *Taxation Administration Act 2003* comes into operation.

##### 3. Relationship with other Acts

The *Pay‑roll Tax Assessment Act 2002* and the *Taxation Administration Act 2003* are to be read with this Act as if they formed a single Act.

##### 4. Meaning of terms

The Glossaries at the ends of the *Pay‑roll Tax Assessment Act 2002* and the *Taxation Administration Act 2003* define or affect the meaning of some of the words and expressions used in this Act and also affect the operation of other provisions.

[Part 2 heading repealed by No. 41 of 2003 s. 7.]

[Division 1 heading repealed by No. 41 of 2003 s. 7.]

##### 5. Imposition of pay‑roll tax

(1) Pay‑roll tax on wages paid or payable before 1 January 2005is imposed at the rate of 6%.

(2) Pay‑roll tax on wages paid or payable on or after 1 January 2005 is imposed at the rate of 5.5%.

[Section 5 inserted by No. 41 of 2003 s. 7; amended by No. 83 of 2004 s. 6.]

[Division 2 (s. 6, 7) repealed by No. 41 of 2003 s. 7.]

[Division 3 (s. 8, 9) repealed by No. 41 of 2003 s. 7.]

[Division 4 (s. 10, 11) repealed by No. 41 of 2003 s. 7.]

Notes

1 This is a compilation of the *Pay-roll Tax Act 2002* and includes the amendments made by the other written laws referred to in the following table.

Compilation table

| **Short title** | **Number and Year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Pay-roll Tax Act 2002* | 47 of 2002 | 20 Mar 2003 | 1 Jul 2003 (see s. 2 and *Gazette* 27 Jun 2003 p. 2383) |
| *Business Tax Review (Taxing) Act 2003* Pt. 3 | 41 of 2003 | 30 Jun 2003 | 1 Jul 2003 (see s. 2) |
| *Revenue Laws Amendment (Tax Relief) Act (No. 2) 2004* Pt. 3 | 83 of 2004 | 8 Dec 2004 | 8 Dec 2004 (see s. 2) |