

Western Australia

Pay-roll Tax Act 2002

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[Part 2 heading repealed by No. 41 of 2003 s. 7.]

[Division 1 heading repealed by No. 41 of 2003 s. 7.]

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

s. 4

5. Imposition of pay-roll tax

- (1) Pay-roll tax on wages paid or payable before 1 January 2005 is 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[Division 2 (s. 6, 7) repealed by No. 41 of 2003 s. 7.]

[Division 3 (s. 8, 9) repealed by No. 41 of 2003 s. 7.]

[Division 4 (s. 10, 11) repealed by No. 41 of 2003 s. 7.]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
<i>Pay-roll Tax Act 2002</i>	47 of 2002	20 Mar 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)
<i>Business Tax Review (Taxing) Act 2003 Pt. 3</i>	41 of 2003	30 Jun 2003	1 Jul 2003 (see s. 2)
<i>Revenue Laws Amendment (Tax Relief) Act (No. 2) 2004 Pt. 3</i>	83 of 2004	8 Dec 2004	8 Dec 2004 (see s. 2)