



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 deleted by No. 41 of 2003 s. 7.]

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

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

[Division 4 (s. 10, 11) deleted 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 ^{2,3}.

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)

² 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 2007*. r. 1-4 and Pt. 5 Div. 1 of those regulations read as follows:

“

1. Citation

These regulations are the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007*.

2. Commencement

These regulations come into operation on the day on which the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007* comes into operation.

3. When certain modifications have effect

- (1) The modifications prescribed in Part 2, Part 3, Part 5, Part 6 Division 2 and Part 7 have effect on and from 1 July 2003.
- (2) The modifications prescribed in Part 4 have effect on and from 9 April 2006 and prevail over the modifications in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002* Part 5 to the extent of any inconsistency.

Note:

Modifications prescribed for the purposes of section 7(2) of the Act may be expressed to take effect from a date that is earlier than the date on which the modifications are published in the *Gazette*, see section 7(3) of the Act.

4. Modification of State taxing laws

- (1) 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 (2).
- (2) 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; and
 - (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; and
 - (c) the person has taken the action in accordance with the corresponding applied law; and
 - (d) the Commissioner of State Revenue has sufficient 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.
- (3) 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 5 — Pay-roll tax

Division 1 — The *Pay-roll Tax Act 2002*

25. Modification of the *Pay-roll Tax Act 2002*

This Division sets out modifications of the *Pay-roll Tax Act 2002* in its application as a law of Western Australia.

26. Section 4A inserted

After section 4 the following section is inserted —

“

4A. 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 2002* 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.

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³ Under the *Commonwealth Places (Mirror Taxes) Act 1998* 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 2007*. r. 1-5 and Pt. 5 Div. 1 of that notice read as follows:

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1. Citation

This notice is the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*.

2. Commencement

This notice comes into operation on the day after the day on which it is registered under the *Legislative Instruments Act 2003* of the Commonwealth.

3. When certain modifications have effect

- (1) The modifications prescribed in Part 2, Part 3, Part 5, Part 6 Division 2 and Part 7 have effect on and from 1 July 2003.
- (2) The modifications prescribed in Part 4 have effect on and from 9 April 2006 and prevail over the modifications in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002* Part 5 to the extent of any inconsistency.

Note:

Modifications prescribed in a notice under section 8 of the Act may be expressed to take effect from a date that is earlier than the date on which the modifications are published in the Commonwealth of Australia Gazette, see section 8(5) of the Act.

4. 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;

Commissioner of State Revenue means the Commissioner of State Revenue of Western Australia appointed in accordance with the *Taxation Administration Act 2003* section 6 of Western Australia;

Commonwealth Mirror Taxes Act means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth.

5. Modification of applied WA laws

- (1) For the purposes of the Commonwealth Mirror Taxes Act section 8, each applied WA law is taken to be modified to the extent necessary to give effect to subclause (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; and
 - (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; and
 - (c) the person has taken the action in accordance with the corresponding State taxing law; and
 - (d) the Commissioner of State Revenue has sufficient 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 the Commonwealth Mirror Taxes Act section 8.

Part 5 — Pay-roll tax

Division 1 — The applied *Pay-roll Tax Act 2002*

26. Modification of the applied *Pay-roll Tax Act 2002*

This Division sets out modifications of the *Pay-roll Tax Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia.

27. Section 4A inserted

After section 4 the following section is inserted —

“

4A. 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 Places (Mirror Taxes) Act 1998*; and
 - (b) a reference to the *Pay-roll Tax Assessment Act 2002* is to be read as a reference to the *Pay-roll Tax Assessment Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the *Commonwealth Places (Mirror Taxes) Act 1998*; and
 - (c) a reference to the *Taxation Administration Act 2003* is to be read as a reference to the *Taxation Administration Act 2003* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the *Commonwealth Places (Mirror Taxes) Act 1998*.
- (2) This Act is to be read with the corresponding Pay-roll Tax Act as a single body of law.
- (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*, 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.

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