Western Australia

State Entities (Payments) Act 1999

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Western Australia

State Entities (Payments) Act 1999

An Act to facilitate the implementation of certain measures described in the *Intergovernmental Agreement on the Reform of Commonwealth‑State Financial Relations*.

The Parliament of Western Australia enacts as follows:

##### 1. Short title

This Act may be cited as the *State Entities (Payments) Act 1999.*

##### 2. Definitions

(1) In this Act —

Commissioner of Taxation means the person holding office for the time being as Commissioner of Taxation under the Commonwealth *Taxation Administration Act 1953*;

GST has the same meaning as it has in the Commonwealth *A New Tax System (Goods and Services Tax) Act 1999*;

State entity means a person that is not liable for GST that it would be liable for if —

(a) the imposition of that GST were not prevented by section 114 of the Commonwealth Constitution; and

(b) section 5 of each of the GST Imposition Acts had not been enacted;

Treasurer means the Treasurer of the State.

(2) In subsection (1), in the definition of “State entity” —

GST Imposition Acts means the Commonwealth —

(a) *A New Tax System (Goods and Services Tax Imposition — Customs) Act 1999*;

(b) *A New Tax System (Goods and Services Tax Imposition — Excise) Act 1999*; and

(c) *A New Tax System (Goods and Services Tax Imposition — General) Act 1999*.

##### 3. Voluntary GST equivalent payments

A State entity may pay to the Commissioner of Taxation amounts representing amounts that would have been payable for GST if —

(a) the imposition of that GST were not prevented by section 114 of the Commonwealth Constitution; and

(b) section 5 of each of the GST Imposition Acts had not been enacted,

and may do things of a kind that it would be necessary or expedient for it to do if it were liable for that GST.

##### 4. Directions to implement Financial Relations Agreement

(1) The Treasurer may give a State entity directions in writing that it —

(a) make payments that it is authorized by section 3 to make;

(b) do anything else that it is authorized by that section to do.

(2) The Treasurer may, by a further direction in writing given to the State entity, amend or revoke a direction previously given to it under this section.

(3) Requirements in a direction under this section may relate to things that have happened before the direction was given.

(4) A State entity is to comply with directions under this section despite any other written law.

Notes

1 This is a compilation of the *State Entities (Payments) 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** |
| --- | --- | --- | --- |
| *State Entities (Payments) Act 1999* | 52 of 1999 | 7 Dec 1999 | 4 Jan 2000 |

Defined terms

*[This is a list of terms defined and the provisions where they are defined. The list is not part of the law.]*

**Defined term Provision(s)**

Commissioner of Taxation 2(1)

GST 2(1)

GST Imposition Acts 2(2)

State entity 2(1)

Treasurer 2(1)