



Western Australia

State Entities (Payments) Act 1999

Western Australia

State Entities (Payments) Act 1999

Contents

| | | |
|----|---|---|
| 1. | Short title | 1 |
| 2. | Definitions | 1 |
| 3. | Voluntary GST equivalent payments | 2 |
| 4. | Directions to implement Financial Relations Agreement | 2 |
| | Notes | |
| | Compilation table | 3 |

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 |
|---|----------------------------|---------------|---------------------|
| <i>State Entities (Payments) Act 1999</i> | 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) |