Western Australia

State Salaries (Commonwealth Taxation) Act 1916

 This Act was repealed by the *Statute Law Revision Act 2006* s. 3(1) (No. 37 of 2006) as at 4 Jul 2006 (see s. 2).

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State Salaries (Commonwealth Taxation) Act 1916

An Act relating to the Taxation by the Parliament of the Commonwealth of Australia of Salaries, Reimbursements, and other Moneys paid by the State of Western Australia.

Whereas it is expedient that the Parliament of Western Australia should allow the salaries of officers of the State of Western Australia earned in the said State, the salaries paid to responsible Ministers of the Crown, and the Chairman of Committees of the Legislative Council, the Speaker and the Chairman of Committees of the Legislative Assembly, and Members of either House of Parliament, to be subject to taxation in common with other salaries earned in the Commonwealth of Australia: Be it enacted by the King’s Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows: —

##### 1. Short title

 This Act may be cited as the *State Salaries (Commonwealth Taxation) Act 1916*.

##### 2. Interpretation

 In this Act, unless inconsistent with the context or subject-matter, **“Officers of the State of Western Australia”** includes all persons in any office or employment under the Crown or the Government of Western Australia (including service or employment in any office of Parliament) or in any office or employment for which payment is provided out of the Consolidated Fund.

 [Section 2 amended by No. 6 of 1993 s.12.]

##### 3. Taxation by Commonwealth of salaries of State Officers, etc.

 The taxation by the Commonwealth in common with other salaries earned within the Commonwealth of —

 (a) The official salaries of officers of the State of Western Australia residing in the said State; and

 (b) The salaries of the responsible Ministers of the Crown; and

 (c) The allowances to the President and the Chairman of Committees of the Legislative Council, the Speaker and the Chairman of Committees of the Legislative Assembly, and Members of either House of Parliament

 shall not, if the taxation is not at a higher rate or to a greater extent than is imposed on other salaries of the same amount earned within the Commonwealth, be deemed to be an interference with the exercise of any power of the State.

##### 4. Salary of Governor

 This Act shall not apply to the salary of the Governor.

Notes

1. This is a compilation of the *State Salaries (Commonwealth Taxation) Act 1916* 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 Salaries (Commonwealth Taxation) Act 1916* | 15 of 1916 | 5 Dec 1916 | 5 Dec 1916 |
| *Financial Administration Legislation Amendment Act 1993*,Part 4 | 6 of 1993 | 27 Aug 1993 | Deemed operative 1 Jul 1993 |
| **This Act was repealed by the *Statute Law Revision Act 2006* s. 3(1) (No. 37 of 2006) as at 4 Jul 2006 (see s. 2)** |