
TREASURY AND FINANCE

TF301*

Pay-roll Tax Assessment Act 1971

**Pay-roll Tax Assessment Amendment
Regulations 2002**

Made by the Governor in Executive Council.

1. Citation

These regulations may be cited as the *Pay-roll Tax Assessment Amendment Regulations 2002*.

2. The regulations amended

The amendments in these regulations are to the *Pay-roll Tax Assessment Regulations 1971**.

[* Reprinted as at 16 March 1988.

For amendments to 20 December 2001 see 2000 Index to Legislation of Western Australia, Table 4, p. 245-6, and Gazette 3 April 2001.]

3. Regulation 13 amended

(1) Regulation 13 is amended as follows:

- (a) by inserting before “In” the subregulation designation “(1)”;
- (b) by inserting the following definition in the appropriate alphabetical position —

“

“**fringe benefits taxable amount**” has the same meaning as it has in section 5B(1A) of the FBT Act;

”.

(2) At the end of regulation 13 the following subregulation is inserted —

“

- (2) The amount of “the WA fringe benefits for the last year of tax”, when used in regulation 22(6a)(a)(i), 22(8)(a), 23(2)(b)(i), 24(2) or 25(3)(a)(i), is to be calculated as if the amendments to the Act in Part 5 of the *Revenue Laws Amendment (Assessment) Act (No. 2) 2001* had commenced on 1 April 2002.

”.

4. Regulation 22 amended

- (1) After regulation 22(6) the following subregulation is inserted —

“

- (6a) If, under subregulation (5), an amount is to be included in the last monthly return for the financial year commencing on 1 July 2001, the amount to be included is the difference between —

- (a) the total of —

- (i) the sum of one half of the WA fringe benefits for the last year of tax and one half of the employer's fringe benefits taxable amount for the last year of tax; and
- (ii) the WA fringe benefits paid or payable by the employer in April, May and June of 2002 (if any);

and

- (b) the total of —

- (i) one quarter of the WA fringe benefits for the year of tax ending in the first financial year in which the employer last elected to make returns on an estimated value basis; and
- (ii) the sum of the amounts included in the returns for the financial year.

”.

- (2) Regulation 22(7)(b) is amended by deleting “last”.

- (3) After regulation 22(7) the following subregulation is inserted —

“

- (8) If the employer makes the change referred to in subregulation (7) in the financial year commencing on 1 July 2001, the last return for the financial year shall include the difference between —

- (a) the sum of one half of the WA fringe benefits for the last year of tax and one half of the employer's fringe benefits taxable amount for the last year of tax; and
- (b) the sum of the amounts included in the returns for the financial year.

”.

5. Regulation 23 amended

- (1) Regulation 23 is amended by inserting before “A” the subregulation designation “(1)”.

- (2) At the end of regulation 23 the following subregulations are inserted —

“

- (2) A monthly return made on an estimated value basis for each month after December in the financial year commencing on 1 July 2001 shall include as the value of the fringe benefits an amount that is —
- (a) in a return for a month other than June, $1/12^{\text{th}}$ of the employer's fringe benefits taxable amount for the previous year of tax; and
 - (b) in the return for June, the difference between —
 - (i) the sum of one half of the WA fringe benefits for the last year of tax and one half of the employer's fringe benefits taxable amount for the last year of tax; and
 - (ii) the sum of the amounts included in the returns for each of the previous months of the financial year.
- (3) A monthly return made on an estimated value basis for the financial year commencing on 1 July 2002 shall include as the value of the fringe benefits an amount that is —
- (a) in a return for a month other than June, $1/12^{\text{th}}$ of the employer's fringe benefits taxable amount for the previous year of tax; and
 - (b) in the return for June, the difference between —
 - (i) the WA fringe benefits for the last year of tax; and
 - (ii) the sum of the amounts included in the returns for each of the previous months of the financial year.

”.

6. Regulation 24 amended

- (1) Regulation 24 is amended by inserting before “An” the subregulation designation “(1)”.
- (2) At the end of regulation 24 the following subregulation is inserted —

“

- (2) An annual return made on an estimated value basis for the financial year commencing on 1 July 2001 shall include as the value of the fringe benefits the sum of one half of the WA fringe benefits for the last year of tax and one half of the employer's fringe benefits taxable amount for the last year of tax.

”.

7. Regulation 25 amended

After regulation 25(2) the following subregulation is inserted —

“

- (3) If an employer is to furnish a final return in the financial year commencing on 1 July 2001, the value of the fringe benefits to be included in the final return is an amount that is the difference between —

(a) the total of —

- (i) the sum of one half of the WA fringe benefits for the last year of tax and one half of the employer's fringe benefits taxable amount for the last year of tax; and
- (ii) the WA fringe benefits paid or payable by the employer in April, May and June of 2002 (if any);

and

(b) the total of —

- (i) one quarter of the WA fringe benefits for the year of tax ending in the first financial year in which the employer last elected to make returns on an estimated value basis; and
- (ii) the sum of the amounts included in the returns for the financial year.

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By Command of the Governor,

M. C. WAUCHOPE, Clerk of the Executive Council.
