

Western Australia

Maritime Fees and Charges (Taxing) Act 1999

No. 6 of 1999

An Act to impose certain fees and charges levied by maritime authorities to the extent that any such fee or charge may be a tax.

[Assented to 13 April 1999]

The Parliament of Western Australia enacts as follows:

1. Short title

This Act may be cited as the *Maritime Fees and Charges (Taxing) Act 1999*.

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2. Commencement

This Act comes into operation on the day on which it receives the Royal Assent.

3. Imposition of tax under *Port Authorities Act 1999*

To the extent that any fee or charge referred to in section 37 of the *Port Authorities Act 1999* may be a tax, this Act imposes the fee or charge.