

WESTERN AUSTRALIA

PAY-ROLL TAX ASSESSMENT AMENDMENT ACT

No. 29 of 1986

AN ACT to amend the *Pay-roll Tax Assessment Act 1971*.

[Assented to 29 July 1986.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title

1. This Act may be cited as the *Pay-roll Tax Assessment Amendment Act 1986*.

Commencement

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Principal Act

3. In this Act the *Pay-roll Tax Assessment Act 1971** is referred to as the principal Act.

*[*Reprinted as approved 9 May 1983 and amended by Acts Nos. 25 of 1983, 33 and 97 of 1984 and 83 of 1985.]*

Section 32 amended

4. Section 32 of the principal Act is amended in subsection (5) by inserting after “objection” the following—

“ and the grounds for that decision ”.

Section 33 amended

5. Section 33 of the principal Act is amended by repealing subsection (3) and substituting the following subsection—

“ (3) An employer may amend the grounds stated in his objection on such terms (if any) as the Supreme Court thinks fit. ”.

Section 34 amended and transitional provision

6. (1) Section 34 of the principal Act is amended by inserting after subsection (2) the following subsection—

“ (3) Where the Commissioner is required to refund any amount under subsection (2), the Commissioner shall pay interest on the amount refunded at the prescribed rate from the date of payment of the tax to which the refund relates. ”.

(2) Section 34 (3) as inserted in the principal Act by subsection (1) shall have effect only in respect of objections made, appeals brought and cases stated after the commencement of this section.