

## TAXATION (STAFF ARRANGEMENTS).

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No. 20 of 1970.

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### AN ACT to amend the Taxation (Staff Arrangements) Act, 1969.

[Assented to 8th May, 1970.]

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  
and citation.

1. (1) This Act may be cited as the *Taxation (Staff Arrangements) Act Amendment Act, 1970*.

(2) In this Act the Taxation (Staff Arrangements) Act, 1969 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Taxation (Staff Arrangements) Act, 1969-1970.

2. Section 12 of the principal Act is amended— S. 12  
amended.

- (a) by adding after the expression “13” in line one of subsection (1), the passage, “, 13A”;
- (b) by adding after the expression “13” in line two of subsection (2), the passage, “, 13A”;  
and
- (c) by adding after subsection (9) the following subsection—

(10) Where a Commonwealth contributor who has made a valid election under subsection (3) of this section, or the dependants of such a contributor, becomes or become, as the case may be, entitled to a refund of contributions under the State Act—

- (a) there shall be paid to him or to them, as the case may be, in addition to the amount of the refund to which he is or they are so entitled under the State Act, an amount from the Consolidated Revenue Fund equal to the amount which he paid to the Board under subsection (4) or subsection (5) of this section, as the case may be, in order to make that valid election; and
- (b) there shall be paid by the Board to the Consolidated Revenue Fund an amount equal to the aggregate of any amounts previously paid to the Fund from the Consolidated Revenue Fund pursuant to subsection (8) of this section with respect to that Commonwealth contributor. .

3. The principal Act is amended by adding after S. 13A added.  
section 13 the following section—

13A. (1) A Commonwealth employee who was, immediately before his appointment or engagement under this Act, a contributor to Certain  
Common-  
wealth  
employees  
may elect to  
contribute to  
Provident  
Account.

the Provident Account established under Part V. of the Commonwealth Superannuation Act may, subject to subsections (2) and (3) of this section, elect in writing in a form approved by and addressed to the Board within one month of his being appointed or engaged, to become a contributor under Division 3 of Part VA. of the State Act to the Provident Account.

(2) Where a Commonwealth employee elects under subsection (1) of this section and has, at the time of so electing, received any payment made to him under section 85 of the Commonwealth Superannuation Act, his election shall not be valid unless at the time that he so elects he pays to the Provident Account an amount equal to the amount so paid to him under section 85 of that Act.

(3) Where a Commonwealth employee who elects under subsection (1) of this section receives, after he so elects, any payment under section 85 of the Commonwealth Superannuation Act, his election shall cease to be valid for the purposes of this section and be deemed to have been of no effect if, at the expiration of seven days after receiving that payment, he fails to pay the amount thereof to the Provident Account.

(4) Any amount paid to the Provident Account by a Commonwealth employee pursuant to subsection (2) or subsection (3) of this section shall, notwithstanding anything contained in Division 3 of Part VA. of the State Act, be deemed to be contributions made by him as a contributor for the purposes of that Division. .

S. 14  
amended.

4. Subsection (4) of section 14 of the principal Act is amended by deleting the passage, "and 13" in line two, and substituting the passage, ", 13 and 13A".