

**PAY-ROLL TAX ASSESSMENT AMENDMENT (DEBT AND DEFICIT REMEDIATION) BILL 2017**

*Receipt and First Reading*

Bill received from the Assembly; and, on motion by **Hon Sue Ellery (Leader of the House)**, read a first time.

*Second Reading*

**HON SUE ELLERY (South Metropolitan — Leader of the House)** [10.27 pm]: I move —

That the bill be now read a second time.

This bill seeks to amend the Pay-roll Tax Assessment Act 2002 to complement the amendments to the Pay-roll Tax Act 2002 that are contained in the Pay-roll Tax Amendment (Debt and Deficit Remediation) Bill 2017. That bill temporarily introduces a progressive payroll tax scale from 1 July 2018 to 30 June 2023. Under the Constitution Acts Amendment Act 1899, bills imposing taxation must deal only with the imposition of the tax, which means that administrative matters relating to the introduction of the progressive payroll tax scale must be contained in a different bill from one that imposes the progressive scale. This bill provides the supporting administrative provisions for the imposition of the progressive scale. The associated explanatory memorandum contains further details on the amendments.

Pursuant to standing order 126(1), I advise that this bill is not a uniform legislation bill. It does not ratify or give effect to a bilateral or multilateral intergovernmental agreement to which the government of the state is a party; nor does this bill, by reason of its subject matter introduce a uniform scheme or uniform laws throughout the commonwealth.

I commend this bill to the house and table the explanatory memorandum.

[See paper 853.]

Debate adjourned, pursuant to standing orders.

*House adjourned at 10.29 pm*

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