

**FINES, PENALTIES AND INFRINGEMENT NOTICES ENFORCEMENT
AMENDMENT (TAXATION) BILL 2012**

Introduction and First Reading

Bill introduced, on motion by **Mr C.C. Porter (Attorney General)**, and read a first time.

Explanatory memorandum presented by the Attorney General.

Second Reading

MR C.C. PORTER (Bateman — Attorney General) [5.19 pm]: I move —

That the bill be now read a second time.

This bill needs to be viewed in conjunction with clause 39 of the Fines, Penalties and Infringement Notices Enforcement Amendment Bill 2012, which amends section 108 of the Fines, Penalties and Infringement Notices Enforcement Act 1994.

Fees under schedule 2 of the Fines, Penalties and Infringement Notices Enforcement Regulations 1994 in many cases act as a significant incentive for persons to pay outstanding infringement notices on time as a means to avoid subsequent enforcement measures, which now might include the measures I have just outlined. The separate bill is required, as the implication of the changes to section 108 is that over-recovery will be authorised by that amendment. However, the difference between cost recovery and over-recovery as permitted by the amendment must be treated as a tax. As such, section 46(7) of the Constitution Acts Amendment Act 1899 requires a separate bill, and the bill must be introduced into the Legislative Assembly. I commend this bill to the house.

Debate adjourned, on motion by **Mr D.A. Templeman**.