

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

*Receipt and First Reading*

Bill received from the Assembly; and, on motion by **Hon Michael Mischin (Parliamentary Secretary)**, read a first time.

*Second Reading*

**HON MICHAEL MISCHIN (North Metropolitan — Parliamentary Secretary)** [7.55 pm]: I move —

That the bill be now read a second time.

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 an intergovernmental or multilateral agreement to which the government of the state is a party; nor does the bill by reason of its subject matter introduce a uniform scheme or uniform laws throughout the commonwealth.

This bill needs to be viewed in conjunction with clause 39 of another bill that will be introduced in this house—the numbering of the messages is rather unfortunate in that this bill was received first—the Fines, Penalties and Infringement Notices Enforcement Amendment Bill 2012, which will amend 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 that will be outlined in the other bill that I have foreshadowed. The separate bill is required, as the implication of the proposed 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. The effects of this will become a little clearer when we receive the bill contained in Legislative Assembly message 248. I commend this bill to the house.

I formally table the explanatory memorandum.

[See paper 4471.]

Debate adjourned, pursuant to standing orders.