

WESTERN AUSTRALIA

LEGISLATIVE COUNCIL

AMENDMENTS AND SCHEDULES

Supplementary Notice Paper No. 127
Issue No. 1

WEDNESDAY, 13 MAY 2015

TAXATION LEGISLATION AMENDMENT BILL 2015 [127-1B]

When in committee on the *Taxation Legislation Amendment Bill 2015*:

New Part 5

Hon Sue Ellery: To move –

1/NP5 Page 24, after line 24 — To insert —

Part 5 — Independent Review of the Operation of Part 4 of the Act

20. Review of Operation of Part 4

- (1) The Minister must cause an independent review of the operation of Part 4 of this Act generally and, in particular, to examine and report on the impact of the new payroll tax rates and the impact of the changes on —
 - (a) the ability of Western Australian businesses to invest, expand, employ and innovate; and
 - (b) Western Australia's tax competitiveness relative to other state and regional economies.
- (2) The review is to be undertaken as soon as possible after the first anniversary of the commencement of this Act.
- (3) A person who undertakes such a review must give the Minister a written report of the review.
- (4) The Minister must cause a copy of the report of the review to be laid before each House of Parliament by 31 December 2016.

- (5) If a House of Parliament is not sitting when a report is ready to be laid before that House —
- (a) the Minister may transmit a copy of the report to the Clerk of that House; and
 - (b) the transmitted report is to be regarded as having been laid before that House; and
 - (c) the laying of a copy of the report that is regarded as having occurred under subsection (5)(b) is to be recorded in the Minutes, or Votes and Proceedings, of the House on the first sitting day of the House after the Clerk received the copy.
- (6) In the event that a report is not tabled under subsection (4), and is not regarded as having been tabled under subsection (5), by 31 December 2016, the amendments contained in Part 4 of this Act will cease to apply and the provisions as they were prior to amendment by Part 4 will be revived as at 1 January 2017.
- (7) In this section —
- independent review* means a review undertaken by persons who —
- (a) in the opinion of the Minister possess appropriate qualifications to undertake the review; and
 - (b) include one or more persons who are not employed by the State of Western Australia, a State agency, the Commonwealth or a Commonwealth authority.

