

Pay-roll Tax Assessment Amendment Bill 2019

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Western Australia

LEGISLATIVE ASSEMBLY

Pay-roll Tax Assessment Amendment Bill 2019

A Bill for

An Act to amend the *Pay-roll Tax Assessment Act 2002*.

The Parliament of Western Australia enacts as follows:

s. 1

1 **1. Short title**

2 This is the *Pay-roll Tax Assessment Amendment Act 2019*.

3 **2. Commencement**

4 This Act comes into operation as follows —

5 (a) sections 1 and 2 — on the day on which this Act
6 receives the Royal Assent;

7 (b) the rest of the Act — on 1 July 2019.

8 **3. Act amended**

9 This Act amends the *Pay-roll Tax Assessment Act 2002*.

10 **4. Section 41D amended**

11 (1) In section 41D(1) delete the definitions of:

12 *group member*

13 *initial employer*

14 *nominal period*

15 (2) Delete section 41D(3) to (6) and insert:

16

17 (3) An exemption under subsection (2) does not apply to
18 wages paid or payable to or in relation to an employee
19 under a registered training contract that is suspended
20 under the VET Act for the period of the suspension.
21

22 Note: The heading to amended section 41D is to read:

23 **Exempt wages: apprentices under training contracts**

24 **5. Schedule 1 clause 15 amended**

25 (1) In Schedule 1 clause 15 delete the definitions of:

26 *apprentice*

27 *existing training contract*

1 (2) In Schedule 1 clause 15 in the definition of *commencement day*
2 delete “operation;” and insert:

3

4 operation.

5

6 Note: The heading to amended Schedule 1 clause 15 is to read:

7

Term used: commencement day

8 **6. Schedule 1 clause 16 deleted**

9 Delete Schedule 1 clause 16.

10 **7. Schedule 1 Division 7 inserted**

11 At the end of Schedule 1 insert:

12

13 **Division 7 — Provisions for the *Pay-roll Tax Assessment***
14 ***Amendment Act 2019***

15 **18. Terms used**

16 In this Division —

17 *apprentice* has the meaning given in the VET Act
18 section 60A;

19 *commencement day* means the day on which the *Pay-roll*
20 *Tax Assessment Amendment Act 2019* section 4 comes into
21 operation;

22 *former section 41D* means section 41D as in force
23 immediately before commencement day;

24 *VET Act* means the *Vocational Education and Training*
25 *Act 1996*.

26 **19. Application of amendments made by *Pay-roll Tax***
27 ***Assessment Amendment Act 2019***

28 The amendments made by the *Pay-roll Tax Assessment*
29 *Amendment Act 2019* apply in relation to wages paid or
30 payable on or after commencement day.

s. 7

- 1 **20. Exemption for wages paid or payable: training contracts**
2 **lodged for registration before 1 December 2017**
- 3 (1) This clause applies to a training contract (the
4 *pre-1 December 2017 training contract*) if —
- 5 (a) in accordance with a requirement imposed under the
6 VET Act section 60C(5), an apprentice under the
7 training contract is referred to as a “trainee”; and
- 8 (b) the training contract was lodged for registration
9 under the VET Act section 60F(2) before
10 1 December 2017.
- 11 (2) Despite the amendments made by the *Pay-roll Tax*
12 *Assessment Amendment Act 2019* section 4, wages paid or
13 payable by an employer to or in relation to an employee are
14 exempt from pay-roll tax if —
- 15 (a) the wages are paid or payable for a period during
16 which the employee is an apprentice under the
17 pre-1 December 2017 training contract; and
- 18 (b) the wages would have been exempt from pay-roll
19 tax under former section 41D, as modified by
20 Schedule 1 clause 16 (as that clause was in force
21 immediately before commencement day).
- 22 **21. Exemption for wages paid or payable: training contracts**
23 **lodged for registration between 1 December 2017 and**
24 **30 June 2019**
- 25 (1) This clause applies to a training contract (the
26 *pre-1 July 2019 training contract*) if —
- 27 (a) in accordance with a requirement imposed under the
28 VET Act section 60C(5), an apprentice under the
29 training contract is referred to as a “trainee”; and
- 30 (b) the training contract was lodged for registration
31 under the VET Act section 60F(2) during the period
32 beginning on 1 December 2017 and ending
33 immediately before commencement day.
- 34 (2) Despite the amendments made by the *Pay-roll Tax*
35 *Assessment Amendment Act 2019* section 4, wages paid or

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payable by an employer to or in relation to an employee are exempt from pay-roll tax if —

- (a) the wages are paid or payable for a period during which the employee is an apprentice under the pre-1 July 2019 training contract; and
- (b) the wages would have been exempt from pay-roll tax under former section 41D.

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