

# 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**

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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.

- 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

- 1 payable by an employer to or in relation to an employee are  
2 exempt from pay-roll tax if —
- 3 (a) the wages are paid or payable for a period during  
4 which the employee is an apprentice under the  
5 pre-1 July 2019 training contract; and
  - 6 (b) the wages would have been exempt from pay-roll  
7 tax under former section 41D.

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