

WESTERN AUSTRALIA  
**LEGISLATIVE COUNCIL**

**AMENDMENTS AND SCHEDULES**

**Supplementary Notice Paper No. 36  
Issue No. 1**

**WEDNESDAY, 6 DECEMBER 2017**

***PAY-ROLL TAX AMENDMENT (DEBT AND DEFICIT REMEDIATION)  
BILL 2017 [36-1]***

When in committee on the *Pay-roll Tax Amendment (Debt and Deficit Remediation) Bill 2017*:

**Clause 6**

**Hon Robin Scott:** To move –

That the Legislative Assembly be requested to make the following amendment:

**1/6** Page 3, line 4 — To delete “30 June 2023” and substitute:

30 June 2020

**Hon Robin Scott:** To move –

That the Legislative Assembly be requested to make the following amendment:

**2/6** Page 3, line 14 — To delete “1 July 2023” and substitute:

1 July 2020

**Hon Robin Scott:** To move –

That the Legislative Assembly be requested to make the following amendment:

**3/6** Page 3, after line 14 — To insert:

- (5) Subsection (6) applies to an employer who —
  - (a) lodges a payroll-tax return; and
  - (b) in the month of December pays wages that include a Christmas bonus.
- (6) Commencing 1 July 2018, the employer’s liability to pay pay-roll tax in respect of the return period is reduced by the amount, not exceeding \$1,000 for an individual employee, of each Christmas bonus paid in the month of December.
- (7) In this section —

*Christmas bonus* means an amount paid to an employee, as a Christmas bonus, which is in addition to the employee’s entitlement to wages;

*Employee* means a person to whom wages are paid.

**Clause 7**

**Hon Robin Scott:** To move –

That the Legislative Assembly be requested to make the following amendment:

**4/7** Page 3, line 20 — To delete “30 June 2023” and substitute:

30 June 2020

