

# Financial Administration Legislation Amendment Bill 2005

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Western Australia

LEGISLATIVE ASSEMBLY

*(As amended during consideration in detail)*

**Financial Administration Legislation  
Amendment Bill 2005**

**A Bill for**

**An Act to amend —**

- **the *Financial Administration and Audit Act 1985*; and**
- **the *Government Financial Responsibility Act 2000*,**  
**and to make consequential amendments to other Acts.**

The Parliament of Western Australia enacts as follows:

## **Part 1 — Preliminary**

**1. Short title**

This Act is the *Financial Administration Legislation Amendment Act 2005*.

5 **2. Commencement**

(1) This Act comes into operation on a day to be fixed by proclamation.

(2) Different days may be fixed under subsection (1) for different provisions.

10 (3) A day for the coming into operation of section 31 is not to be fixed under subsection (1) until the prescribed period referred to in section 14A(1) of the *Government Financial Responsibility Act 2000* is 90 days or less.

**Part 2 — Amendments to *Financial Administration and Audit Act 1985***

**3. The Act amended**

5 The amendments in this Part are to the *Financial Administration and Audit Act 1985*\*.

[\* *Reprint 8 as at 9 July 2004.*

*For subsequent amendments see Western Australian Legislation Information Tables for 2004, Table 1, p. 165 and Gazette 4 February 2005 p. 623-4.]*

10 **4. Section 3 amended**

(1) Section 3(1) is amended by deleting the definition of “principal accounting officer”.

(2) Section 3(2)(c), (d) and (e) are deleted and the following paragraph is inserted instead —

15

“

(c) the Parliamentary Services Department;

”.

**5. Section 10 amended**

Section 10(3) is repealed.

20 **6. Section 25 amended**

Section 25(2) is repealed.

**7. Section 27 amended**

After section 27(2) the following subsection is inserted —

“

25

(2a) Moneys standing to the credit of a suspense account under subsection (2) may be transferred as and when needed for application in connection with any

commitment referred to in that subsection and, subject to subsection (3), are not to be applied in any other way.

”.

**8. Section 52 amended**

5 Section 52(12) is amended by deleting “65A” and inserting instead —

“ 70A ”.

**9. Section 56 replaced**

10 Section 56 is repealed and the following section is inserted instead —

“

**56. Chief finance officer**

15 (1) Each accountable officer of a department and each accountable authority of a statutory authority shall designate one position of chief finance officer and shall advise the Auditor General of that designation.

(2) The chief finance officer for a department or statutory authority is responsible to the accountable officer or accountable authority, as the case requires, for —

20 (a) the preparation of financial information to facilitate the discharge of statutory reporting obligations of the department or statutory authority;

25 (b) the provision of advice on the effectiveness of accounting and financial management information systems and financial controls in meeting the requirements of the department or statutory authority;

30 (c) the provision of advice concerning the financial implications of, and financial risks to, the

department's or statutory authority's current  
and projected services;

(d) the development of strategic options for the  
future financial management and capability of  
the department or statutory authority; and

(e) the development of financial management skills  
within the department or statutory authority.

”

**10. Section 58 amended**

Section 58(2)(fa) is amended by deleting “section 65A on the  
abolition of a department;” and inserting instead —

“

section 70A on the abolition of a department or  
statutory authority;

”

**11. Part II Division 12 repealed**

Part II Division 12 is repealed.

**12. Part II Division 13 repealed**

Part II Division 13 is repealed.

**13. Part II Division 14 heading replaced**

The heading to Part II Division 14 is repealed and the following  
heading is inserted instead —

“

**Division 14 — Annual reports**

”

**s. 14**

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**14. Section 65B inserted**

After the heading to Part II Division 14 the following section is inserted —

“

5 **65B. Treasurer’s reports and statements**

The Treasurer’s duties with respect to financial reports and statements are set out in the *Government Financial Responsibility Act 2000*.

”.

10 **15. Section 66 amended**

(1) Section 66(1) is amended as follows:

- (a) by deleting “The accountable authority of a statutory authority shall cause to be prepared and submitted to the Minister, within 2 months after the end of the financial year of the statutory authority,” and inserting instead —

15

“

After the end of each financial year the accountable officer of a department or the accountable authority of a statutory authority shall cause to be prepared

20

”;

- (b) in paragraph (c) by deleting “statutory authority” and inserting instead —

“

department or statutory authority, as the case requires,

25

”.

(2) Section 66(4) is amended as follows:

- (a) by deleting “A statutory authority” and inserting instead —

30

“ A department or statutory authority ”;

- (b) by inserting after “ensure that the” —

“ accountable officer of the department or the ”;



- (c) by inserting after “body that the” —  
“ accountable officer or ”.

**16. Section 67 replaced**

Section 67 is repealed and the following section is inserted instead —

“

**67. Financial statements**

- (1) Unless the Treasurer otherwise approves, the financial statements referred to in section 66(1)(a) shall be prepared in accordance with the accounting standards and other requirements issued by the Australian Accounting Standards Board.
- (2) Without limiting subsection (1), the financial statements referred to in section 66(1)(a) shall —
  - (a) include such financial statements and information as may be directed by the Treasurer’s Instructions together with other financial information that the Minister may require; and
  - (b) be certified in the manner required by the Treasurer’s Instructions.

”.

**17. Section 68 amended**

(1) Section 68 is amended as follows:

- (a) by inserting before “The” the subsection designation “(1)”;
- (b) by inserting after “The” —  
“ accountable officer of a department or the ”;
- (c) by deleting “within 2 months after the end of the financial year of the statutory authority”.

**s. 18**

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(2) At the end of section 68 the following subsection is inserted —

“

(2) After receiving the opinion of the Auditor General under section 93(2), the accountable officer of the department or the accountable authority of the statutory authority shall submit the annual report referred to in section 66(1) to the Minister.

”

**18. Section 69 amended**

(1) Section 69(1) is repealed and the following subsections are inserted instead —

“

(1) The Minister shall cause to be laid before both Houses of Parliament within the prescribed period —

- (a) a copy of each annual report prepared under section 66 in relation to a financial year; and
- (b) a copy of the opinion of the Auditor General prepared and signed under section 93 in relation to the financial statements and performance indicators contained in the annual report.

(1a) In subsection (1) —

**“prescribed period”** means —

- (a) 128 days after the end of the financial year; or
- (b) the period after the end of the financial year prescribed by the regulations, whichever is the shorter period.

”

(2) Section 69(2) is amended as follows:

- (a) by inserting after “on the expiration of the” —  
“ prescribed ”;

- (b) by inserting after “on the expiration of that” —  
“ prescribed ”;
- (c) in paragraph (a) by inserting after “report of the” —  
“ accountable officer or ”.
- 5 (3) Section 69(3) is amended by inserting after “report of the” —  
“ accountable officer or ”.
- (4) Section 69(4) is amended by inserting after “report of the” —  
“ accountable officer or ”.

**19. Section 70 replaced**

10 Section 70 is repealed and the following section is inserted  
instead —

“

**70. Minister to advise if annual report cannot be tabled**

15 If the Minister is not able to cause a copy of an annual  
report and the opinion of the Auditor General referred  
to in section 69(1) to be laid before both Houses of  
Parliament within the prescribed period referred to in  
section 69(1), the Minister shall on or before the expiry  
of that period inform both Houses of Parliament of the  
20 inability to cause the report and opinion to be tabled  
and the reasons for that inability.

”.

**20. Part II Division 15 heading inserted**

25 After section 70 the following Division heading is inserted —

“

**Division 15 — Final reports**

”.

**s. 21**

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**21. Section 70A replaced**

Section 70A is repealed and the following section is inserted instead —

“

5           **70A. Final report on abolition of department or statutory authority**

- 10           (1) The purpose of this section is to secure proper accountability on the abolition of a department or a statutory authority by providing for a final report that —
- (a) complies with the Treasurer’s Instructions and with the requirements of this Act for annual reports as modified under subsection (6); and
- 15               (b) is prepared and submitted by a reporting officer appointed by the Treasurer under subsection (2).
- 20           (2) Before, on or after the abolition of a department or statutory authority the Treasurer shall appoint a person (“**the reporting officer**”) to prepare and submit a report (“**the final report**”) in respect of the department or statutory authority for the period from the expiry of the financial year of the department or statutory authority last reported on under this Act to the abolition of the department or statutory authority.
- 25           (3) The Treasurer may give the reporting officer written directions as to the preparation and submission of the final report.
- 30           (4) On appointment under subsection (2), the reporting officer has a duty to prepare and submit the final report.

- (5) The final report —
- (a) shall include —
    - (i) financial statements of the kind referred to in section 66(1)(a); and
    - 5 (ii) information of the kind referred to in section 66(1)(d);and
  - (b) shall also include —
    - 10 (i) information of the kind referred to in section 66(1)(b); and
    - (ii) a report of the kind referred to in section 66(1)(c),to the extent that it is practicable for the reporting officer to include them.
- 15 (6) Directions given by the Treasurer for the purposes of this section may include directions —
- (a) specifying information to be included in the final report;
  - 20 (b) so far as is necessary to enable the purpose of this section to be achieved effectively and without delay, modifying the application of Division 14 and any related regulations to the final report;
  - 25 (c) concerning such supplementary and incidental matters as the Treasurer thinks desirable to ensure proper accountability in respect of the abolished department or statutory authority;
  - 30 (d) if the abolition of the department or statutory authority takes effect otherwise than on or at the end of 30 June in any year, specifying a date by which the report is to be prepared and submitted to the Minister; and

**s. 21**

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- 5 (e) if there is no Minister responsible or doubt exists as to whether a Minister is responsible, directing (after necessary consultations) which Minister shall be the Minister for the purposes of the application of sections 66 and 69 to the final report.
- (7) The Treasurer may amend or cancel a direction given for the purposes of this section.
- 10 (8) For the purposes of this section, the reporting officer is entitled to be provided with reasonable assistance and facilities and to have full and free access at all reasonable times to all accounts and such other information, documents and records as the reporting officer considers necessary for the purposes of this section that is or are in the possession of any person; and the reporting officer may make copies of or take extracts from any of those accounts, documents and records and such other information.
- 15 (9) A person who has in his possession any accounts, information, documents or records of the kind referred to in subsection (8) shall at all reasonable times upon request by the reporting officer produce to the reporting officer such accounts, information, documents or records as are specified in the request.
- 20 Penalty: \$1 000.
- (10) Subject to any directions given by the Treasurer for the purposes of this section, the reporting officer shall submit the financial statements prepared and information (if any) provided under subsection (5)(a)(i) and (b)(i) for the opinion of the Auditor General.
- 30 (11) Subject to any necessary modifications, this Act shall apply to the financial statements prepared and information (if any) provided under subsection (5)(a)(i) and (b)(i) in the same way as it applies to financial

statements prepared and information provided under section 66(1)(a) and (b).

- (12) Sections 69 and 70 apply to the final report in the same way as they apply to annual reports referred to in section 66 but the prescribed period under section 69(1) is taken to be 14 days after the final report is submitted to the Minister.

”

**22. Section 81 amended**

Section 81(2) is amended by deleting “section 62(1)(a) and (b)” and inserting instead —

“ section 66(1)(a) and (b) ”.

**23. Section 93 amended**

- (1) Section 93(1) is amended as follows:

(a) by deleting “, within the periods specified in subsection (1a), prepare and sign an opinion on the audit of the Treasurer’s annual statements,” and inserting instead —

“ prepare and sign an opinion on the audit of ”;

(b) in paragraph (c) by deleting “the Treasurer and the Treasury or the department or statutory authority, as the case may require,” and inserting instead —

“ the department or statutory authority ”.

- (2) Section 93(1a) is repealed.

- (3) Section 93(2) is amended as follows:

(a) by deleting “within the periods specified in subsection (1a) transmit his opinions prepared and signed under that subsection” and inserting instead —

“ transmit his opinions ”;

(b) by deleting paragraph (a).

**s. 24**

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**24. Section 94 repealed**

Section 94 is repealed.

**25. Section 95 amended**

Section 95(1) is amended by inserting after “this Act” —

5 “ and the *Government Financial Responsibility Act 2000* ”.

**26. Schedule 1A amended**

(1) Schedule 1A Part I is amended as follows:

(a) in the item relating to section 62(1) —

10 (i) by deleting “62(1)” and inserting instead —  
“ 66(1) ”;

(ii) by deleting “62. (1)” and inserting instead —  
“ 66. (1) ”;

(iii) by deleting “The” and inserting instead —  
“ After the end of each financial year the ”; and

15 (iv) by deleting “by 31 August in each year”;

(b) in the item relating to section 63 —

(i) by deleting “63” in both places where it occurs  
and inserting instead —  
“ 68 ”.

20 (ii) by deleting “by 31 August in each year”; and

(iii) by deleting “section 62(1)(a) and (b)” and  
inserting instead —  
“ section 66(1)(a) and (b) ”;



- (c) by deleting the item relating to section 64 and inserting instead —

“

69. (1) The accountable officer shall transmit —
- (a) a copy of the annual report referred to in section 66 in relation to a financial year; and
  - (b) a copy of the opinion of the Auditor General prepared and signed under section 93 in relation to the financial statements and performance indicators of the department,

to both Houses of Parliament within the prescribed period if the Parliament is then in session and sitting.

- (2) In subsection (1) —

“**prescribed period**” means —

- (a) 128 days after the end of the financial year; or
- (b) the period after the end of the financial year prescribed by the regulations,

whichever is the shorter period.

(3) If within or on the expiration of the prescribed period referred to in subsection (1) the Parliament is not then in session and sitting so that subsection (1) cannot be complied with, the accountable officer shall transmit copies of the annual report referred to in section 66 together with a copy of the opinion of the Auditor General to the Clerk of the Legislative Assembly and the Clerk of the Legislative Council and make the report and the opinion available to the public.

”.

- (d) by deleting the item relating to section 65 and inserting instead —

“

70           70. If the accountable officer is not able to transmit copies of an annual report and the opinion of the Auditor General under section 69(1) or (3), as the case requires, in accordance with that provision, the accountable officer shall on or before the expiry of the prescribed period referred to in section 69(1) inform both Houses of Parliament of the inability to do so and the reasons for that inability.

”;

- 5           (e) by deleting the item relating to section 94(1)(b);  
(f) by deleting the item relating to section 94(2).

- (2) Schedule 1 A Part II is amended as follows:

- (a) in the item relating to section 62(1) —

- 10           (i) by deleting “62(1)” and inserting instead —  
“ 66(1) ”;
- (ii) by deleting “62. (1)” and inserting instead —  
“ 66. (1) ”;
- (iii) by deleting “The” and inserting instead —  
“ After the end of each financial year the ”; and
- 15           (iv) by deleting “by 31 August in each year”;

- (b) in the item relating to section 63 —

- (i) by deleting “63” in both places where it occurs and inserting instead —  
“ 68 ”;
- 20           (ii) by deleting “by 31 August in each year”; and
- (iii) by deleting “section 62(1)(a) and (b)” and inserting instead —  
“ section 66(1)(a) and (b) ”;

- (c) by deleting the item relating to section 64 and inserting instead —

“

69. (1) The accountable officer of the Office of the Auditor General shall transmit —

- (a) a copy of the annual report referred to in section 66 in relation to a financial year; and
- (b) a copy of the opinion of the auditor appointed in accordance with section 81(2),

to both Houses of Parliament within the prescribed period if the Parliament is then in session and sitting.

(2) In subsection (1) —

“**prescribed period**” means —

- (a) 128 days after the end of the financial year; or
- (b) the period after the end of the financial year prescribed by the regulations,

whichever is the shorter period.

(3) If within or on the expiration of the prescribed period referred to in subsection (1) the Parliament is not then in session and sitting so that subsection (1) cannot be complied with, the accountable officer shall transmit copies of the annual report referred to in section 66 together with a copy of the opinion of the auditor to the Clerk of the Legislative Assembly and the Clerk of the Legislative Council and make the report and the opinion available to the public.

(4) The annual report of the accountable officer of the Office of the Auditor General and the auditor's opinion may be attached to a report prepared and submitted under section 95 or submitted separately.

”  
,

(d) by deleting the item relating to section 65 and inserting instead —

“

70 70. If the accountable officer of the Office of the Auditor General is not able to transmit copies of an annual report and the opinion of the auditor under section 69(1) or (3), as the case requires, in accordance with that provision, the accountable officer shall on or before the expiry of the prescribed period referred to in section 69(1) inform both Houses of Parliament of the inability to do so and the reasons for that inability.

5

”

**Part 3 — Amendments to *Government Financial Responsibility Act 2000***

**27. The Act amended**

The amendments in this Part are to the *Government Financial Responsibility Act 2000*\*.

[\* *Act No. 26 of 2000.*]

**28. Section 4 amended**

- (1) Section 4 is amended by inserting in the appropriate alphabetical positions the following definitions —

“

“**Annual Report on State Finances**” means a report under section 14A;

“**Quarterly Financial Results Report**” means a report under section 16;

”.

- (2) Section 4 is amended by deleting the definition of “Australian Accounting Standards” and inserting instead —

“

“**Australian Accounting Standards**” means the accounting standards and other requirements issued by the Australian Accounting Standards Board;

”.

**29. Section 5 amended**

- (1) Section 5(1) is amended by deleting “ask a public sector body for” and inserting instead —

“ request a public sector body to provide ”.

**s. 30**

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(2) After section 5(2) the following subsection is inserted —

“

(3) A public sector body is to comply with a request under subsection (1) within the time, and in the form, specified in the request.

”

**30. Section 9 amended**

After section 9(2) the following subsection is inserted —

“

(3) If the Treasurer is not able to release —

(a) an Annual Report on State Finances, and the opinion of the Auditor General referred to in section 14B(1), within the period referred to in section 14A(1); or

(b) a Quarterly Financial Results Report within the period referred to in section 16(2),

the Treasurer is to, before the expiration of that period, inform both Houses of Parliament of the inability to release the report and the reasons for that inability.

”

**31. Section 14 repealed**

Section 14 is repealed.

**32. Section 14A inserted and amended**

(1) After section 14 the following section is inserted —

“

**14A. Annual Report on State Finances**

(1) The Treasurer is to release within the prescribed period —

(a) an Annual Report on State Finances for each budget year; and

(b) an opinion of the Auditor General prepared and signed under section 14B(1) in relation to the Annual Report on State Finances.

(2) In subsection (1) —

**“prescribed period”** means —

(a) 150 days after the end of the financial year;  
or

(b) the period after the end of the financial year prescribed by the regulations,

whichever is the shorter period.

(3) An Annual Report on State Finances must —

(a) be prepared in accordance with external reporting standards;

(b) include the financial result for the budget year;  
and

(c) include any other matter described in the regulations.

(4) An Annual Report on State Finances is to be certified in the manner prescribed by the regulations.

”.

(2) Section 14A(3) as inserted by subsection (1) of this section is amended as follows:

(a) by deleting “and” after paragraph (b);

(b) by inserting after paragraph (b) —

“

(ba) include an explanation of the factors and considerations that contributed to any material differences between the financial result and the financial projections;

(bb) include an explanation of the factors and considerations that contributed to any material differences between the financial result and the

**s. 33**

---

Government's medium-term targets applying at the beginning of the budget year; and

”.

**33. Section 14B inserted**

5 Before section 15 the following section is inserted —

“

**14B. Auditor General's opinion**

(1) The Treasurer is to submit the Annual Report on State Finances to the Auditor General.

10 (2) The Auditor General is to —

(a) prepare and sign an opinion on the audit of the Annual Report on State Finances and is to state whether in the opinion of the Auditor General the report —

15 (i) has been prepared in accordance with external reporting standards; and

(ii) has been properly drawn up so as to present fairly the operating results and cashflows of the Government for the budget year and the financial position at the end of the budget year;

20 and

(b) transmit the opinion to the Treasurer.

25 (3) Part III Division 2 of the *Financial Administration and Audit Act 1985* applies to and in respect of an audit carried out for the purposes of this section as if the audit were performed under that Act.

”.



**34. Section 16 amended**

(1) Section 16 is amended as follows:

(a) by inserting before “The” the subsection designation “(1)”;

5 (b) by deleting “statement for each quarter” and inserting instead —

“

10 Quarterly Financial Results Report for each quarter ending on the last day of March, September or December

”.

(2) At the end of section 16 the following subsections are inserted —

“

15 (2) A Quarterly Financial Results Report is to be released within the prescribed period.

(3) In subsection (2) —

**“prescribed period”** means —

20 (a) 90 days after the end of the quarter to which the Quarterly Financial Results Report relates; or

(b) the period prescribed by the regulations after the end of the quarter to which the Quarterly Financial Results Report relates,

25 whichever is the shorter period.

”.

**35. Part 3 inserted**

After section 17 the following Part is inserted —

“

**Part 3 — Miscellaneous**

5

**18. Regulations**

The Governor may make regulations prescribing all matters that by this Act are required or permitted to be prescribed or that are necessary or convenient to be prescribed for giving effect to this Act.

10

”.

## Part 4 — Consequential amendments to other Acts

### 36. *Carers Recognition Act 2004*

- (1) The amendments in this section are to the *Carers Recognition Act 2004*\*.

5 [\* *Act No. 37 of 2004.*]

- (2) Section 12(6) is amended by deleting “section 62.” and inserting instead —

“ section 66. ”.

### 37. *Court Security and Custodial Services Act 1999* amended

- 10 (1) The amendments in this section are to the *Court Security and Custodial Services Act 1999*\*.

[\* *Reprinted as at 13 July 2001.*  
*For subsequent amendments see Western Australian  
Legislation Information Tables for 2004, Table 1, p. 102.*]

- 15 (2) Section 28(3) is amended by deleting “section 62” and inserting instead —

“ section 66 ”.

### 38. *Disability Services Act 1993* amended

- 20 (1) The amendment in this section is to the *Disability Services Act 1993*\*.

[\* *Reprinted as at 26 May 2000.*  
*For subsequent amendments see Western Australian  
Legislation Information Tables for 2004, Table 1, p. 124.*]

- (2) Section 29(1) is amended by deleting “62 or”.

**s. 39**

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**39. Energy Coordination Act 1994 amended**

- (1) The amendments in this section are to the *Energy Coordination Act 1994*\*.

[\* *Reprint 2 as at 10 September 2004.*

5        For subsequent amendments see *Western Australian Legislation Information Tables for 2004, Table 1, p. 142.*]

- (2) Section 10(2)(b) is amended by deleting “section 62” and inserting instead —

“ section 66 ”.

10   **40. Grain Marketing Act 2002 amended**

- (1) The amendments in this section are to the *Grain Marketing Act 2002*\*.

[\* *Act No. 30 of 2002.*

15        For subsequent amendments see *Western Australian Legislation Information Tables for 2004, Table 1, p. 192 and Act No. 84 of 2004.*]

- (2) Section 15(1)(b) is amended by deleting “Division 13” and inserting instead —

“ Division 14 ”.

- 20   (3) Section 17(6) is amended by deleting “section 62.” and inserting instead —

“ section 66. ”.

**41. Inspector of Custodial Services Act 2003 amended**

- 25   (1) The amendments in this section are to the *Inspector of Custodial Services Act 2003*\*.

[\* *Act No. 75 of 2003.*]

- (2) Section 33(2)(a) is amended as follows:
- (a) in subparagraph (i) by deleting “section 62” and inserting instead —  
“ section 66 ”;
  - (b) in subparagraph (ii) by deleting “section 63” and inserting instead —  
“ section 67 ”.
- (3) Section 38 is amended by deleting “Division 13” and inserting instead —  
“ Division 14 ”.
- (4) Schedule 1 is amended as follows:
- (a) by deleting “Division 13” in both places where it occurs and inserting instead —  
“ Division 14 ”;
  - (b) by deleting “62.” and inserting instead —  
“ 66. ”;
  - (c) by deleting section 63 as it is set out in that Schedule.

**42. Land Administration Act 1997 amended**

- (1) The amendments in this section are to the *Land Administration Act 1997*\*.

[\* *Reprinted as at 22 June 2001.*

*For subsequent amendments see Western Australian Legislation Information Tables for 2004, Table 1, p. 240-1.]*

- (2) Section 96(2) is amended by deleting “section 62” and inserting instead —  
“ section 66 ”.

**43. Public Sector Management Act 1994 amended**

- (1) The amendments in this section are to the *Public Sector Management Act 1994*\*.

[\* *Reprint 6 as at 14 May 2004.*

5       For subsequent amendments see *Western Australian Legislation Information Tables for 2004, Table 1, p. 368.*]

- (2) Section 31(1)(a) is amended by deleting “section 62” and inserting instead —

“ section 66 ”.

10   **44. Taxi Act 1994 amended**

- (1) The amendments in this section are to the *Taxi Act 1994*\*.

[\* *Reprinted as at 11 October 2002.*

      For subsequent amendments see *Western Australian Legislation Information Tables for 2004, Table 1, p. 449.*]

- 15   (2) Section 5(2) is amended by deleting “section 62” and inserting instead —

“ section 66 ”.

**45. Veterinary Chemical Control and Animal Feeding Stuffs Act 1976 amended**

- 20   (1) The amendments in this section are to the *Veterinary Chemical Control and Animal Feeding Stuffs Act 1976*\*.

[\* *Reprinted as at 20 August 1999.*

      For subsequent amendments see *Western Australian Legislation Information Tables for 2004, Table 1, p. 476.*]

- 25   (2) Section 10(3) is amended by deleting “section 62” and inserting instead —

“ section 66 ”.

**46. *Water Services Licensing Act 1995* amended**

- (1) The amendments in this section are to the *Water Services Licensing Act 1995*\*.

[\* *Reprinted as at 28 July 2000.*

5        *For subsequent amendments see Western Australian  
Legislation Information Tables for 2004, Table 1, p. 485.]*

- (2) Section 59E(7) is amended by deleting “section 62” and inserting instead —

“ section 66 ”.

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