

PAY-ROLL TAX ASSESSMENT AMENDMENT (DEBT AND DEFICIT REMEDIATION) BILL 2017

Introduction and First Reading

Bill introduced, on motion by **Mr D.A. Templeman (Leader of the House)** on behalf of Mr B.S. Wyatt (Minister for Finance), and read a first time.

Explanatory memorandum presented by the Leader of the House.

Second Reading

MR D.A. TEMPLEMAN (Mandurah — Leader of the House) [12.01 pm]: On behalf of the Minister for Finance, I move —

That the bill be now read a second time.

This bill seeks to amend the Pay-roll Tax Assessment Act 2002 to complement the amendments to the Pay-roll Tax Act 2002 that are contained in the Pay-roll Tax Amendment (Debt and Deficit Remediation) Bill 2017. That bill temporarily introduces a progressive payroll tax scale from 1 July 2018 to 30 June 2023. Under the Constitution Acts Amendment Act 1899, bills imposing taxation must deal only with the imposition of the tax, which means that administrative matters relating to the introduction of the progressive payroll tax scale must be contained in a different bill from one that imposes the progressive scale. This bill provides the supporting administrative provisions for the imposition of the progressive scale. The associated explanatory memorandum contains further details on the amendments.

I commend the bill to the house.

Debate adjourned, on motion by **Ms L. Mettam**.