



MESSAGE No. 71

Mr Speaker

The Legislative Council acquaints the Legislative Assembly that it has agreed to the *Taxation Legislation Amendment Bill 2014* subject to the amendments contained in the Schedule annexed; in which amendments the Legislative Council desires the concurrence of the Legislative Assembly.

A handwritten signature in black ink, appearing to be "Barry House", is written over a light grey rectangular background.

Hon Barry House
President of the Legislative Council

Legislative Council Chamber
Perth, 3 December 2014

Schedule indicating the amendments made by the Legislative Council in the Taxation Legislation Amendment Bill 2014

No. 1

Clause 4, page 3, line 24 — To delete “*trade union*” and insert —

industrial association

No. 2

Clause 4, page 3, line 26 — To delete “53;” and insert —

53 or 54;

No. 3

Clause 4, page 3, line 27 — To delete “employees” and insert —

employees, or an association of employers,

No. 4

Clause 4, page 4, after line 2 — To insert —

- (ca) an association of employers registered or recognised as such (however described) under the law of another State or a Territory;

No. 5

Clause 5, page 4, line 29 — To delete “trust.” and insert —

trust, unless —

- (i) the trust is a discretionary trust; and
- (ii) the Commissioner decides in a particular case that it would be inequitable for the person to be treated as related to the relevant body.

No. 6

Clause 6, page 5, line 8 — To delete the line and insert —

- (b) an industrial association;

No. 7

Clause 6, page 5, lines 12 to 16 — To delete the lines and insert —

trade, industry or commerce, unless the main purposes of the body are charitable purposes that fall within the first 3 categories (being relief of poverty, advancement of education and advancement of religion) identified by Lord Macnaghten in *Commissioners for Special Purposes of Income Tax v Pemsel* [1891] AC 531 as developed by the common law of Australia from time to time;

No. 8

Clause 6, page 7, after line 28 — To insert —

(3A) The Minister must —

- (a) provide written reasons to the applicant for a decision in relation to an application under section 96B; and
- (b) provide written reasons for a decision to amend or revoke a beneficial body determination to the body in respect of which the determination is made.

No. 9

Clause 9, page 11, line 8 — To delete the line and insert —

- (b) an industrial association;

No. 10

Clause 9, page 11, lines 12 to 16 — To delete the lines and insert —

trade, industry or commerce, unless the main purposes of the body are charitable purposes that fall within the first 3 categories (being relief of poverty, advancement of education and advancement of religion) identified by Lord Macnaghten in *Commissioners for Special Purposes of Income Tax v Pemsel* [1891] AC 531 as developed by the common law of Australia from time to time;

No. 11

Clause 9, page 13, after line 17 — To insert —

(3A) The Minister must —

- (a) provide written reasons to the applicant for a decision in relation to an application under section 38AB; and
- (b) provide written reasons for a decision to amend or revoke a beneficial body determination to the body in respect of which the determination is made.

No. 12

Clause 11, page 17, line 20 — To delete “*trade union*” and insert —

industrial association

No. 13

Clause 11, page 17, line 22 — To delete “53;” and insert —

53 or 54;

No. 14

Clause 11, page 17, line 23 — To delete “employees” and insert —

employees, or an association of employers,

No. 15

Clause 11, page 17, after line 29 — To insert —

- (ca) an association of employers registered or recognised as such (however described) under the law of another State or a Territory;

No. 16

Clause 14, page 19, line 29 — To delete the line and insert —

- (b) an industrial association;

No. 17

Clause 14, page 20, lines 3 to 7 — To delete the lines and insert —

trade, industry or commerce, unless the main purposes of the body are charitable purposes that fall within the first 3 categories (being relief of poverty, advancement of education and advancement of religion) identified by Lord Macnaghten in *Commissioners for Special Purposes of Income Tax v Pemsel* [1891] AC 531 as developed by the common law of Australia from time to time;

No. 18

Clause 14, page 22, after line 9 — To insert —

(3A) The Minister must —

- (a) provide written reasons to the applicant for a decision in relation to an application under section 42B; and
- (b) provide written reasons for a decision to amend or revoke a beneficial body determination to the body in respect of which the determination is made.

No. 19

Clause 16, page 27, line 11 — To delete “*trade union*” and insert —

industrial association

No. 20

Clause 16, page 27, line 13 — To delete “53;” and insert —

53 or 54;

No. 21

Clause 16, page 27, line 14 — To delete “employees” and insert —

employees, or an association of employers,

No. 22

Clause 16, page 27, after line 20 — To insert —

- (ca) an association of employers registered or recognised as such (however described) under the law of another State or a Territory;



Clerk of the Legislative Council