

WESTERN AUSTRALIA

# LEGISLATIVE COUNCIL

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## AMENDMENTS AND SCHEDULES

Supplementary Notice Paper No. 86  
Issue No. 2

TUESDAY, 25 NOVEMBER 2014

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### *TAXATION LEGISLATION AMENDMENT BILL 2014 [86-1]*

When in committee on the *Taxation Legislation Amendment Bill 2014*:

#### Clause 4

**Leader of the House representing the Minister for Finance:** To move –

7/4 Page 3, line 24 — To delete “*trade union*” and insert —

*industrial association*

**Leader of the House representing the Minister for Finance:** To move –

8/4 Page 3, line 26 — To delete “53;” and insert —

53 or 54;

**Leader of the House representing the Minister for Finance:** To move –

9/4 Page 3, line 27 — To delete “employees” and insert —

employees, or an association of employers,

**Leader of the House representing the Minister for Finance:** To move –

10/4 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;

**Clause 5****Leader of the House representing the Minister for Finance:** To move –

11/5 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.

**Clause 6****Leader of the House representing the Minister for Finance:** To move –

12/6 Page 5, line 8 — To delete the line and insert —

- (b) an industrial association;

**Leader of the House representing the Minister for Finance:** To move –

13/6 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;

**Leader of the House representing the Minister for Finance:** To move –

14/6 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.

**Clause 9****Leader of the House representing the Minister for Finance:** To move –

15/9 Page 11, line 8 — To delete the line and insert —

- (b) an industrial association;

**Leader of the House representing the Minister for Finance:** To move –

16/9 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;

**Leader of the House representing the Minister for Finance:** To move –

17/9 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.

#### Clause 11

**Leader of the House representing the Minister for Finance:** To move –

18/11 Page 17, line 20 — To delete “*trade union*” and insert —

*industrial association*

**Leader of the House representing the Minister for Finance:** To move –

19/11 Page 17, line 22 — To delete “53;” and insert —

53 or 54;

**Leader of the House representing the Minister for Finance:** To move –

20/11 Page 17, line 23 — To delete “employees” and insert —

employees, or an association of employers,

**Leader of the House representing the Minister for Finance:** To move –

21/11 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;

**Clause 14****Leader of the House representing the Minister for Finance:** To move –

22/14 Page 19, line 29 — To delete the line and insert —

- (b) an industrial association;

**Leader of the House representing the Minister for Finance:** To move –

23/14 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;

**Leader of the House representing the Minister for Finance:** To move –

24/14 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.

**Leader of the House representing the Minister for Finance:** To move –25/14 Page 27, line 11 — To delete “*trade union*” and insert —*industrial association***Clause 16****Leader of the House representing the Minister for Finance:** To move –

26/16 Page 27, line 13 — To delete “53;” and insert —

53 or 54;

**Leader of the House representing the Minister for Finance:** To move –

27/16 Page 27, line 14 — To delete “employees” and insert —

employees, or an association of employers,

**Leader of the House representing the Minister for Finance:** To move —

**28/16** 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;

