

WESTERN AUSTRALIA

LEGISLATIVE COUNCIL

AMENDMENTS AND SCHEDULES

Supplementary Notice Paper No. 86
Issue No. 3

TUESDAY, 2 DECEMBER 2014

TAXATION LEGISLATION AMENDMENT BILL 2014 [86-1]

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

Clause 4

Hon Sally Talbot (Minority Recommendation 2): To move –

32/4 Page 3, line 19 — To insert after “undertaking a” —

principal

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;

Hon Sally Talbot (Minority Recommendation 5): To move –

56/6 Page 5, line 8 — To delete the line.

Hon Darren West: To move –

29/6 Page 5, line 11 — To delete “or (e),” and insert —

, (e) or an agricultural association, a growers’ association or an agricultural cooperative,

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;

Hon Sally Talbot (Minority Recommendation 4): To move –

50/6 Page 5, line 12 — To delete “commerce,” and insert —

commerce (as other than a minor or incidental object),

Hon Sally Talbot (Minority Recommendation 3): To move –
 35/6 Page 5, after line 16 — To insert —

- (iv) the provision of aged care services;

Hon Sally Talbot (Minority Recommendation 7): To move –
 41/6 Page 5, lines 17 and 18 — To delete the lines.

Hon Sally Talbot (Minority Recommendation 6): To move –
 38/6 Page 5, lines 19 to 31 — To delete the lines.

Hon Sally Talbot (Minority Recommendation 8): To move –
 44/6 Page 7, line 19 — To delete “Treasurer’s” and insert —

Minister for State Development’s

Hon Sally Talbot (Minority Recommendation 8): To move –
 46/6 Page 7, line 22 — To delete “Treasurer’s” and insert —

Minister for State Development’s

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.

Hon Sally Talbot (Minority Recommendation 9): To move –
 51/6 Page 9, after line 5 — To insert —

96D. Guidelines about the taxation exemption of charities, issue of

- (1) The Minister shall issue guidelines relating to matters which the Minister may take into consideration when exercising the ministerial discretion to reconsider the taxation of charities.
- (2) The Minister may at any time amend or revoke guidelines.
- (3) Guidelines must be published in the *Gazette* within 14 days of being issued.

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;

Hon Sally Talbot (Minority Recommendation 5): To move –

57/9 Page 11, line 8 — To delete the line.

Hon Darren West: To move –

30/9 Page 11, line 11 — To delete “or (e),” and insert —

, (e) or an agricultural association, a growers’ association or an agricultural cooperative,

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;

Hon Sally Talbot (Minority Recommendation 4): To move –

52/9 Page 11, line 12 — To delete “commerce,” and insert —

commerce (as other than a minor or incidental object),

Hon Sally Talbot (Minority Recommendation 3): To move –

36/9 Page 11, after line 16 — To insert —

(iv) the provision of aged care services;

Hon Sally Talbot (Minority Recommendation 7): To move –

42/9 Page 11, lines 17 and 18 — To delete the lines,

Hon Sally Talbot (Minority Recommendation 6): To move –

39/9 Page 11, lines 19 to 31 — To delete the lines.

Hon Sally Talbot (Minority Recommendation 8): To move –

46/9 Page 13, line 8 — To delete “Treasurer’s” and insert —

Minister for State Development’s

Hon Sally Talbot (Minority Recommendation 8): To move –

47/9 Page 13, line 11 — To delete “Treasurer’s” and insert —

Minister for State Development’s

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.

Hon Sally Talbot (Minority Recommendation 9): To move –

53/9 Page 14, after line 28 — To insert —

38AD. Guidelines about the taxation exemption of charities, issue of

- (1) The Minister shall issue guidelines relating to matters which the Minister may take into consideration when exercising the ministerial discretion to reconsider the taxation of charities.
- (2) The Minister may at any time amend or revoke guidelines.
- (3) Guidelines must be published in the *Gazette* within 14 days of being issued.

Clause 11

Hon Sally Talbot (Minority Recommendation 2): To move –

33/11 Page 17, line 15 — To insert after “undertaking a” —

principal

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;

Hon Sally Talbot (Minority Recommendation 5): To move –

58/14 Page 19, line 29 — To delete the line.

Hon Darren West: To move –

31/14 Page 20, line 2 — To delete “or (e),” and insert —

, (e) or an agricultural association, a growers’ association or an agricultural cooperative,

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;

Hon Sally Talbot (Minority Recommendation 4): To move –

54/14 Page 20, line 3 — To delete “commerce,” and insert —

commerce (as other than a minor or incidental object),

Hon Sally Talbot (Minority Recommendation 3): To move –
37/14 Page 20, after line 7 — To insert —

(iv) the provision of aged care services;

Hon Sally Talbot (Minority Recommendation 7): To move –
43/14 Page 20, lines 8 and 9 — To delete the lines.

Hon Sally Talbot (Minority Recommendation 6): To move –
40/14 Page 20, lines 10 to 19 — To delete the lines.

Hon Sally Talbot (Minority Recommendation 8): To move –
48/14 Page 21, line 32 — To delete “Treasurer’s” and insert —

Minister for State Development’s

Hon Sally Talbot (Minority Recommendation 8): To move –
49/14 Page 22, line 3 — To delete “Treasurer’s” and insert —

Minister for State Development’s

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.

Hon Sally Talbot (Minority Recommendation 9): To move –
55/14 Page 23, after line 14 — To insert —

42D. Guidelines about the taxation exemption of charities, issue of

- (1) The Minister shall issue guidelines relating to matters which the Minister may take into consideration when exercising the ministerial discretion to reconsider the taxation of charities.
- (2) The Minister may at any time amend or revoke guidelines.
- (3) Guidelines must be published in the *Gazette* within 14 days of being issued.

Clause 16

Hon Sally Talbot (Minority Recommendation 2): To move –
 34/16 Page 27, line 6 — To insert after “undertaking a” —

principal

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

industrial association

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;

