

HON MINISTER FOR TRANSPORT

**MARITIME FEES AND CHARGES (TAXING)
AMENDMENT BILL 1999**

COMMITTEE NOTES

LEGISLATIVE ASSEMBLY/COUNCIL

**Maritime Fees and Charges (Taxing)
Amendment Bill 1999**

A Bill for

An Act to amend the *Maritime Fees and Charges (Taxing) Act 1999*.

The Parliament of Western Australia enacts as follows:

1. Short title

This Act may be cited as the *Maritime Fees and Charges (Taxing) Amendment Act 1999*.

2. Commencement

This Act comes into operation on the day it receives the Royal Assent.

3. Section 4 inserted

After section 3 of the *Maritime Fees and Charges (Taxing) Act 1999** the following section is inserted.

4. Imposition of tax under the *Maritime Act 1999*

1. This Act imposes any levy referred to in section 48 of the *Maritime Act 1999*.

2. To the extent that any—

(a) fee referred to in section 55 of the *Maritime Act 1999*;

(b) maritime dues referred to in section 127 of the *Maritime Act 1999*; or

(c) charge referred to in section 128 of the *Maritime Act 1999*,

may be a tax, this Act imposes the fee, maritime dues or charge.

[* Act No. 6 of 1999.]

Explanation

The *Maritime Fees and Charges (Taxing) Bill 1999* validated fees levied under the *Port Authorities Act* to the extent that those fees or charges may have constituted a tax.

This Bill extends the operation of that Act to any annual levies, mooring fees or maritime dues and charges to be imposed under the *Maritime Act*, to the extent that any of those fees is a tax.