



TRANSPORT



***Maritime Fees and Charges
(Taxing) Bill 1998***

COMMITTEE NOTES

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Western Australia

DRAFT 1

**Maritime Fees and Charges (Taxing) Bill
1998**

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Western Australia

LEGISLATIVE ASSEMBLY/COUNCIL

DRAFT 1

**Maritime Fees and Charges (Taxing) Bill
1998**

A Bill for

**An Act to impose certain fees and charges levied by maritime
authorities to the extent that any such fee or charge may be a tax.**

The Parliament of Western Australia enacts as follows:

Maritime Fees and Charges (Taxing) Bill 1998
Committee Notes

1. Short title

This Act may be cited as the *Maritime Fees and Charges (Taxing) Act 1998*.

Explanation *Short title*

This is the formal clause titling the Bill.

Maritime Fees and Charges (Taxing) Bill 1998
Committee Notes

2. Commencement

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

Explanation *Commencement*

The date of commencement of this Act will be fixed by proclamation.

3. Imposition of tax under Port Authorities Act 1998

To the extent that any fee or charge referred to in section 37 of the *Port Authorities Act 1998* may be a tax, this Act imposes the fee or charge.

Explanation *Imposition of tax*

This clause defines that any fee or charge referred to in section 37 of *the Port Authorities Act 1998* may be a tax.