

Western Australia

Fines, Penalties and Infringement Notices Enforcement Amendment (Taxation) Bill 2012

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Western Australia

LEGISLATIVE ASSEMBLY

**Fines, Penalties and Infringement Notices
Enforcement Amendment (Taxation) Bill 2012**

A Bill for

***An Act to amend the *Fines, Penalties and Infringement Notices
Enforcement Act 1994*.***

The Parliament of Western Australia enacts as follows:

s. 1

1 **1. Short title**

2 This is the *Fines, Penalties and Infringement Notices*
3 *Enforcement Amendment (Taxation) Act 2012*.

4 **2. Commencement**

5 This Act comes into operation as follows —

- 6 (a) sections 1 and 2 — on the day on which this Act
7 receives the Royal Assent;
- 8 (b) the rest of the Act — when the *Fines, Penalties and*
9 *Infringement Notices Enforcement Amendment Act 2012*
10 section 39 comes into operation.

11 **3. Act amended**

12 This Act amends the *Fines, Penalties and Infringement Notices*
13 *Enforcement Act 1994*.

14 **4. Section 109 inserted**

15 After section 108 insert:
16

17 **109. Imposition of tax**

18 To the extent that any fee that the regulations prescribe
19 under section 108 is a tax, the fee is imposed.
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