

Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

Explanatory Notes for SL 2015 No. 73

made under the

Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

General Outline

Short title

Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

Authorising law

Section 2 of the *Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015* (the Act)

Policy objectives and the reasons for them

The objective of the Proclamation is to commence on 10 July 2015 Part 4 of the Act which amends the *Environmental Protection Act 1994*.

The sections of the Act being commenced allow for the cancellation of transitional environmental programs and temporary emissions licences under the *Environmental Protection Act 1994*.

Achievement of policy objectives

The policy objective is achieved by fixing a commencement date of 10 July 2015 for Part 4 of the Act.

Consistency with policy objectives of authorising law

The Proclamation is consistent with the policy objectives of the Act as it provides for the commencement of Part 4 on 10 July 2015, and allow for the cancellation of transitional

environmental programs and temporary emissions licences under the *Environmental Protection Act 1994*.

Inconsistency with policy objectives of other legislation

The Proclamation is not inconsistent with the policy objectives of any other legislation.

Benefits and costs of implementation

The Proclamation simply commences Part 4 of the Act. The benefits and costs of implementation of Part 4 can be found in the explanatory notes for the Payroll Tax Rebate, Revenue and Other Legislation Amendment Bill 2015.

Consistency with fundamental legislative principles

The Proclamation is consistent with fundamental legislative principles.

Consultation

Consultation was carried out during the drafting of the Act to which this Proclamation relates.

No additional consultation was undertaken in relation to the Proclamation as it is consequential to the Act.