



Western Australia

Pay-roll Tax (Indigenous Wages) Rebate Act 2012

**Pay-roll Tax (Indigenous Wages) Rebate  
Regulations 2016**



Western Australia

# **Pay-roll Tax (Indigenous Wages) Rebate Regulations 2016**

## **Contents**

1.	Citation	1
2.	Commencement	1
3.	Indigenous wages subsidy: section 3(2)	1
	<b>Notes</b>	
	Compilation table	3



## **Pay-roll Tax (Indigenous Wages) Rebate Regulations 2016**

### **1. Citation**

These regulations are the *Pay-roll Tax (Indigenous Wages) Rebate Regulations 2016*.

### **2. Commencement**

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day after that day.

### **3. Indigenous wages subsidy: section 3(2)**

- (1) This regulation has effect during an assessment year commencing on or after 1 July 2015.
- (2) A Commonwealth indigenous wages subsidy is prescribed for the purposes of paragraph (b) of the definition of *indigenous wages subsidy* in section 3(2) of the Act.
- (3) A Commonwealth indigenous wages subsidy is a wages subsidy provided —
  - (a) by the Commonwealth to employers who employ indigenous persons (*indigenous employees*); and
  - (b) in respect of indigenous employees —
    - (i) as Employer Incentive Funding under the scheme known as the Community Development Program carried on in accordance with the Remote Jobs and Communities Program (RJCP) Funding

**r. 3**

---

Agreement 2013-2018, as amended from time to time; or

- (ii) as a Long Term Unemployed and Indigenous Wage Subsidy under the scheme known as Jobactive in accordance with a Jobactive Deed 2015-2020, as amended from time to time.

**Notes**

- <sup>1</sup> This is a compilation of the *Pay-roll Tax (Indigenous Wages) Rebate Regulations 2016*. The following table contains information about those regulations.

**Compilation table**

<b>Citation</b>	<b>Gazettal</b>	<b>Commencement</b>
<i>Pay-roll Tax (Indigenous Wages) Rebate Regulations 2016</i>	5 Apr 2016 p. 1030-1	r. 1 and 2: 5 Apr 2016 (see r. 2(a)); Regulations other than r. 1 and 2: 6 Apr 2016 (see r. 2(b))