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**TREASURY AND FINANCE**

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TR302\*

Pay-roll Tax Assessment Act 2002

**Pay-roll Tax Assessment Amendment  
Regulations (No. 2) 2016**

Made by the deputy of the Governor in Executive Council.

**1. Citation**

These regulations are the *Pay-roll Tax Assessment Amendment Regulations (No. 2) 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 1 July 2016.

**3. Regulations amended**

These regulations amend the *Pay-roll Tax Assessment Regulations 2003*.

**4. Regulation 28 inserted**

At the beginning of Part 3 Division 1 insert:

**28. Exempt rate for motor vehicle allowances  
(Act s. 9FA(3)(b))**

For the purposes of section 9FA(3)(b), the exempt rate for a financial year is the rate determined by the Commissioner of Taxation of the Commonwealth under the ITA Act section 28-25(4) as the rate of cents per kilometre for cars for the income year corresponding to the financial year immediately preceding the financial year in which the allowance is paid or payable.

N. HAGLEY, Clerk of the Executive Council.

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