Pay-roll Tax Assessment Act 2002

Pay-roll Tax Assessment Amendment Regulations 2010

Made by the Governor in Executive Council.

1. Citation
   These regulations are the Pay-roll Tax Assessment Amendment Regulations 2010.

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

4. Regulation 46 amended
   (1) In regulation 46(2):
       (a) delete paragraph (c) and insert:

           (c) wages constituted by the value of a share or an option;
(b) in paragraph (f) delete “is exempt under regulation 39;” and insert:

   exceeds the exempt rate determined under section 9FB of the Act;

(c) in paragraph (g) delete “under clause 2(1)(d) in the Glossary to” and insert:

   by section 9CB of

(2) In regulation 46(3) delete “Western Australia” and insert:

   WA

By Command of the Governor,

   PETER CONRAN, Clerk of the Executive Council.