

TF301*

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:

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By Command of the Governor,

PETER CONRAN, Clerk of the Executive Council.
