
TREASURY AND FINANCE

TR301*

Pay-roll Tax Assessment Act 2002

**Pay-roll Tax Assessment Amendment
Regulations (No. 2) 2013**

Made by the Governor in Executive Council under sections 41C and 45(4) of the Act.

1. Citation

These regulations are the *Pay-roll Tax Assessment Amendment Regulations (No. 2) 2013*.

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. Part 2 Division 4A inserted

After Part 2 Division 3 insert:

Division 4A — Disability wages subsidy**16. Disability wages subsidy prescribed (Act s. 41C)**

(1) In this regulation —

Deed means the deed entitled “Disability Employment Services Deed” issued by the Department of Education, Employment and Workplace Relations which provides for a commencement date of —

- (a) 1 July 2012; or
 - (b) the date on which the last party to the Deed signs the Deed.
- (2) For the purposes of paragraph (b) of the definition of **disability wages subsidy** in section 41C(1) of the Act, a wages subsidy provided by the Commonwealth to

employers under the Deed as amended from time to time is prescribed.

- (3) Subregulation (2) applies to wages paid or payable on or after 4 March 2013.

By Command of the Governor,

N. HAGLEY, Clerk of the Executive Council.
