
TREASURY AND FINANCE

TR301

Pay-roll Tax Assessment Act 2002

**Pay-roll Tax Assessment Amendment
Regulations 2021**

SL 2021/115

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Pay-roll Tax Assessment Amendment Regulations 2021*.

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 4 replaced

Delete regulation 4 and insert:

4. Departments and other organisations prescribed (Act s. 40(2)(q))

- (1) The departments and other organisations listed in Schedule 1 are prescribed for the purposes of section 40(2)(q) of the Act.
- (2) Subregulation (1), to the extent that it prescribes the Health and Disability Services Complaints Office for the purposes of section 40(2)(q) of the Act, applies to wages paid or payable on or after 1 September 2018.

5. Schedule 1 amended

- (1) In Schedule 1 delete these items:

The Commissioner of Workplace Agreements
The Curriculum Council
The Department of Agriculture and Food
The Department of the Attorney General
The Department for Community Development
The Department of Consumer and Employment Protection
The Department of Corrective Services
The Department of Culture and the Arts
The Department of Education and Training
The Department of Education Services
The Department of Environment and Conservation
The Department of Fisheries
The Department of Indigenous Affairs
The Department of Local Government and Regional Development
The Department of Industry and Resources
The Department for Planning and Infrastructure
The Department of Racing, Gaming and Liquor
The Department of Sport and Recreation
The Department of Treasury and Finance
The Department of Water
The Disability Services Commission
The Office of Energy

The Office of Water Regulation
The Recreation Camps and Reserves Board
The Water and Rivers Commission

(2) In Schedule 1 insert in alphabetical order:

The Department of Biodiversity, Conservation and Attractions
The Department of Communities
The Department of Education
The Department of Finance
The Department of Jobs, Tourism, Science and Innovation
The Department of Justice
The Department of Local Government, Sport and Cultural Industries
The Department of Mines, Industry Regulation and Safety
The Department of Planning, Lands and Heritage
The Department of Primary Industries and Regional Development
The Department of Treasury
The Department of Water and Environmental Regulation
The Health and Disability Services Complaints Office
The School Curriculum and Standards Authority

V. MOLAN, Clerk of the Executive Council.
