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Pay‑roll Tax Assessment Act 2002

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| **Portfolio:** | Minister for Finance |
| **Agency:** | Department of Finance |

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| *Pay‑roll Tax Assessment Act 2002* | 2002/048 | 20 Mar 2003 | 1 Jul 2003 (see s. 2 and *Gazette* 27 Jun 2003 p. 2383) |
| *Business Tax Review (Assessment) Act 2003* Pt. 4 & 5 | 2003/040 | 30 Jun 2003 | 1 Jul 2003 (see s. 2(1)) |
| *Revenue Laws Amendment and Repeal Act 2004* Pt. 3 | 2004/012 | 29 Jun 2004 | 29 Jun 2004 (see s. 2(1)) |
| *Revenue Laws Amendment (Tax Relief) Act 2004* Pt. 2 | 2004/082 | 8 Dec 2004 | Div. 1 & 2: 1 Jan 2005 (see s. 2(2)); Div. 3: 1 Jul 2006 (see s. 2(3)) |
| *Revenue Laws Amendment Act 2005* Pt. 2 | 2005/011 | 30 Aug 2005 | 18 May 2005 (see s. 2(2)) |
| **Reprint 1 as at 6 Jan 2006 (not including 2004/082 Pt. 2 Div. 3)** |
| *Financial Legislation Amendment and Repeal Act 2006* s. 4 | 2006/077 | 21 Dec 2006 | 1 Feb 2007 (see s. 2(1) and *Gazette* 19 Jan 2007 p. 137) |
| *Training Legislation Amendment and Repeal Act 2008* s. 59 | 2008/044 | 10 Dec 2008 | 10 Jun 2009 (see s. 2(2)) |
| *Pay‑roll Tax Assessment Amendment Act 2010* Pt. 2 | 2010/015 | 25 Jun 2010 | Pt. 2 Div. 1 & 2: 25 Jun 2010 (see s. 2(a));Pt. 2 Div. 3: 1 Jul 2012 (see s. 2(b)) |
| **Reprint 2 as at 15 Oct 2010 (not including 2010/015 Pt. 2 Div. 3)** |
| *Fire and Emergency Services Legislation Amendment Act 2012* Pt. 7 Div. 10 | 2012/022 | 29 Aug 2012 | 1 Nov 2012 (see s. 2(b) and *Gazette* 31 Oct 2012 p. 5255) |
| *Revenue Laws Amendment Act 2012* Pt. 5 | 2012/029 | 3 Sep 2012 | Heading to Pt. 5 & Pt. 5 Div. 1 & 2: 1 Jul 2011 (see s. 2(c));Pt. 5 Div. 3: 4 Sep 2012 (see s. 2(e)) |
| *Revenue Laws Amendment Act (No. 2) 2012* Pt. 5 | 2012/032 | 8 Oct 2012 | 1 Jul 2012 (see s. 2(d)(ii)) |
| **Reprint 3 as at 17 Jan 2014**  |
| *Revenue Laws Amendment Act 2014* Pt. 4 | 2014/015 | 2 Jul 2014 | 1 Jul 2014 (see s. 2(c)(ii)) |
| *Taxation Legislation Amendment Act (No. 2) 2015* Pt. 4 | 2015/008 | 9 Mar 2015 | 10 Mar 2015 (see s. 2(b)) |
| *Taxation Legislation Amendment Act (No. 3) 2015* Pt. 4 | 2015/015 | 26 May 2015 | 1 Jul 2015 (see s. 2(b)(i)) |
| *Health Services Act 2016* s. 298 | 2016/011 | 26 May 2016 | 1 Jul 2016 (see s. 2(b) and *Gazette* 24 Jun 2016 p. 2291) |
| *Local Government Legislation Amendment Act 2016* Pt. 3 Div. 27 | 2016/026 | 21 Sep 2016 | 21 Jan 2017 (see s. 2(b) and *Gazette* 20 Jan 2017 p. 648) |
| *Pay‑roll Tax Assessment Amendment (Debt and Deficit Remediation) Act 2017* | 2017/020 | 13 Dec 2017 | s. 1 & 2: 13 Dec 2017 (see s. 2(a));Act other than s. 1 & 2: 14 Dec 2017 (see s. 2(b)) |
| *Pay‑roll Tax Assessment Amendment (Exemption for Trainees) Act 2018* | 2018/007 | 18 May 2018 | Act other than s. 1 & 2: 1 Dec 2017 (see s. 2(b));s. 1 & 2: 18 May 2018 (see s. 2(a)) |
| **Reprint 4 as at 16 Nov 2018**  |
| *Pay‑roll Tax Assessment Amendment Act 2019* | 2019/010 | 12 Jun 2019 | s. 1 & 2: 12 Jun 2019 (see s. 2(a));Act other than s. 1 & 2: 1 Jul 2019 (see s. 2(b)) |
| *Revenue Laws Amendment Act 2019* Pt. 4 | 2019/012 | 12 Jun 2019 | 13 Jun 2019 (see s. 2(e)) |
| *Pay‑roll Tax Assessment Amendment (Thresholds) Act 2020* | 2020/006 | 6 Apr 2020 | Act other than s. 1 & 2: 1 Jul 2019 (see s. 2(b));s. 1 & 2: 6 Apr 2020 (see s. 2(a)) |

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| Modifying Regulations and Notice —  Under the Commonwealth Places (Mirror Taxes Administration) Act 1999: Commonwealth Places (Mirror Taxes Administration) Regulations 2007 Pt. 5 Div. 2 published in *Gazette* 5 Feb 2007 p. 267‑303 operative 1 Jul 2003 (see r. 3(1)). Under the Commonwealth Places (Mirror Taxes) Act 1998 (Cth): Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007 (Cth) Pt. 5 Div. 2 FRLI registration date 1 Feb 2007 operative 1 Jul 2003 (see cl. 3(1)), as amended by the Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Amendment Notice 2012 (Cth) FRLI registration date 17 Dec 2012. |