Western Australia

Pay-roll Tax (Indigenous Wages) Rebate Act 2012

Pay-roll Tax (Indigenous Wages) Rebate Regulations 2016

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Pay‑roll Tax (Indigenous Wages) Rebate Act 2012

Pay‑roll Tax (Indigenous Wages) Rebate Regulations 2016

##### 1. Citation

 These regulations are the *Pay‑roll Tax (Indigenous Wages) Rebate Regulations 2016*.

##### 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. Indigenous wages subsidy: section 3(2)

 (1) This regulation has effect during an assessment year commencing on or after 1 July 2015.

 (2) A Commonwealth indigenous wages subsidy is prescribed for the purposes of paragraph (b) of the definition of ***indigenous wages subsidy*** in section 3(2) of the Act.

 (3) A Commonwealth indigenous wages subsidy is a wages subsidy provided —

 (a) by the Commonwealth to employers who employ indigenous persons (***indigenous employees***); and

 (b) in respect of indigenous employees —

 (i) as Employer Incentive Funding under the scheme known as the Community Development Program carried on in accordance with the Remote Jobs and Communities Program (RJCP) Funding Agreement 2013‑2018, as amended from time to time; or

 (ii) as a Long Term Unemployed and Indigenous Wage Subsidy under the scheme known as Jobactive in accordance with a Jobactive Deed 2015‑2020, as amended from time to time.

Notes

1 This is a compilation of the *Pay-roll Tax (Indigenous Wages) Rebate Regulations 2016*. The following table contains information about those regulations.

Compilation table

| **Citation** | **Gazettal** | **Commencement** |
| --- | --- | --- |
| *Pay-roll Tax (Indigenous Wages) Rebate Regulations 2016* | 5 Apr 2016 p. 1030‑1 | r. 1 and 2: 5 Apr 2016 (see r. 2(a));Regulations other than r. 1 and 2: 6 Apr 2016 (see r. 2(b)) |