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