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G.N. No. 462 / 2018

**EMPLOYMENT AND SERVICES TAX (AMENDMENT
TO SCHEDULE) REGULATIONS 2018**

SL No. 16 of 2018

Notified: []

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Cabinet makes the following Regulations under section 29 of the *Employment and Services Tax Act 2014*:

1 **Citation**

These Regulations may be cited as the *Employment and Services Tax (Amendment to Schedule) Regulations 2018*.

2 **Commencement**

These Regulations commence on 1 July 2018.

3 **Amendment of the Employment and Services Tax Act 2014**

These Regulations amend the Employment and Services Tax Act 2014.

4 **Amendment of Schedule**

The Schedule of the Act is omitted and substituted with the following:

SCHEDULE

Sections 11 and 12

RATES OF TAX

(1) The rate of employment tax applicable to a resident individual is:

(a) for a monthly pay period:

Monthly Employment Income	Rate
\$0 – \$8,400	0%
Above \$8,400	20%

(b) for a fortnightly pay period:

Fortnightly Employment Income	Rate
\$0 – \$3,870	0%
Above \$3,870	20%

(c) for a weekly pay period:

Weekly Employment Income	Rate
\$0 – \$1,935	0%
Above \$1,935	20%

(d) for an employee with a pay period other than monthly, fortnightly or weekly, the rate or rates advised by the Secretary to the employer of the employee under section 17(3).

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(2) The rate of employment tax applicable to a non-resident individual:

(a) for any individual who is employed by the Republic as an expatriate employee:

Per annum Employment Income	Rate
\$0 – \$20,000	0%
Above \$20,000	20%

(b) for any other individual is 20%.

(3) The rate of services tax:

(a) for a non-resident individual providing services to the Republic is:

Per annum Services Income	Rate
\$0 – \$20,000	0%
Above \$20,000	20%

(b) for any other independent service provider is 20%.
