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**EMPLOYMENT AND SERVICES TAX
(AMENDMENT TO SCHEDULE) REGULATIONS 2019**

SL. No. 12 of 2019

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 2019*.

2 Commencement

These Regulations commence on 1 July 2019.

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 rates of employment tax applicable to a resident individual are:

(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%

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(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).

(2) The rates of employment tax applicable:

(a) for non-resident individuals engaged as employees in respect of employment in connection with the Regional Processing Centre is 30%;

(b) for non-resident individuals engaged as employees by the Republic as expatriate employees, where annual employment income is:

(i) 0 - \$20,000.00 – rate is 0%; and

(ii) above \$20,000.00 – rate is 20%; and

(c) for any other non-resident individual is 20%.

(3) The rates of services tax are:

(a) for non-resident persons providing services to or in connection with the Regional Processing Centre is 30%; and

(b) for any other non-resident person providing services is 20%.

(4) For the purpose of these Regulations, ‘Regional Processing Centre’ has the same meaning as contained in the *Asylum Seekers (Regional Processing Centre) Act 2012*.