

EMPLOYMENT AND SERVICES TAX

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The Employment and Services Tax Act 2014 No 14 was certified on 10 September 2014 and commenced on 26 September 2014 (GN No 606/2014; Gaz 130/2014).

Amending Legislation	Certified	Date of Commencement
Employment and Services Tax (Amendment to Schedule) Regulations 2014 No 14		1 October 2014
Employment and Services Tax (Amendment to Schedule) Regulations 2015 No 20		22 December 2015
Business Tax Act 2016 No 31	10 June 2016	Sch 3 cl 3: 1 October 2014; remainder: 1 July 2016
Employment and Services Tax (Amendment) Act 2016 No 51	4 November 2016	4 November 2016
Employment and Services Tax (Amendment to Schedule) Regulations 2018 No 16		1 July 2018
Employment and Services Tax (Amendment to Schedule) Regulations 2019 No 12		1 July 2019
Employment and Services Tax (Amendment to Schedule) No 2 Regulations 2019 No 13		1 July 2019
Employment and Services Tax (Amendment) Act 2020 No 8	4 June 2020	4 June 2020
Employment and Services Tax (Amendment of Schedule) Regulations 2020 No 17		17 July 2020
Employment and Services Tax (Amendment of Schedule) Regulations 2021 No 3		24 March 2021
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021