

BUSINESS TAX

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The Business Tax Act 2016 No 31 was certified on 9 June 2016 and commenced on 10 June 2016 (s 2(1) and GN No 432/2016; Gaz 103/2016). The Act applies from 1 July 2016 (s 2(2)) except Sch 3 cl 3 which applies from 1 October 2014 (s 2(4)), and s 35 which is yet to receive notice in the Gazette (2(3)).

Amending Legislation	Certified	Date of Commencement
Business Tax (Amendment) Act 2016 No 43	8 September 2016	8 September 2016
Business Tax (Amendment) No 2 Act 2016 No 49	4 November 2016	4 November 2016
Business Tax (Rates of Tax) Regulations 2017 SL 17	3 August 2017	Sch cl 1(d) and cl 2: 1 July 2017; Sch remainder: 1 July 2016
Business Tax (Rates of Tax) (Amendment) Regulations 2017 SL 31	5 December 2017	5 December 2017
Business Tax (Amendment) Act 2017 No 34	21 December 2017	21 December 2017
Business Tax (Rates of Tax) (Amendment) Regulations 2018 SL 15	25 June 2018	1 July 2018
Business Tax (Amendment) Act 2020 No 27	23 October 2020	1 January 2021
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021