

TF301*

Debits Tax Assessment Act 2002

Debits Tax Assessment Regulations 2003

Made by the Governor in Executive Council.

1. Citation

These regulations may be cited as the *Debits Tax Assessment Regulations 2003*.

2. Commencement

These regulations come into operation on the day on which the Act comes into operation.

3. *Debits Tax Assessment Regulations 1997 repealed*

The *Debits Tax Assessment Regulations 1997* are repealed.

4. Deemed separate debits (s. 17(2))

- (1) For the purposes of section 17(2) of the Act a debit to an account held by an employer made solely for the purpose of the payment of wages is prescribed.

- (2) In subregulation (1) “**employer**” and “**wages**” have the same meanings as they have in the *Pay-roll Tax Assessment Act 2002*.

By Command of the Governor,

M. C. WAUCHOPE, Clerk of the Executive Council.
