



Western Australia

Debits Tax Assessment Regulations 2003

Compare between:

[05 Feb 2007, 00-b0-07] and [26 Jun 2010, 00-c0-04]

Debits Tax Assessment Regulations 2003

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 *Debits Tax Assessment Regulations 1997* repealed

The *Debits Tax Assessment Regulations 1997* are repealed.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) *employee* and *wages* have the same meanings as they have in the *Pay-roll Tax Assessment Act 2002*.

Notes

¹ This is a compilation of the *Debits Tax Assessment Regulations 2003*. The following table contains information about those regulations ^{2,3}.

Compilation table

Citation	Gazettal	Commencement
<i>Debits Tax Assessment Regulations 2003</i>	27 Jun 2003 p. 2408-9	1 Jul 2003 (see r. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)
<u>These regulations were repealed by the Revenue Laws Amendment and Repeal Act 2010 s. 29(c) (No. 17 of 2010) as at 26 Jun 2010 (see s. 2(b))</u>		

² Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7 these regulations are to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007*. r. 1-4 and Pt. 2 Div. 3 of those regulations read as follows:

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1. Citation

These regulations are the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007*.

2. Commencement

These regulations come into operation on the day on which the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007* comes into operation.

3. When certain modifications have effect

- (1) The modifications prescribed in Part 2, Part 3, Part 5, Part 6 Division 2 and Part 7 have effect on and from 1 July 2003.
- (2) The modifications prescribed in Part 4 have effect on and from 9 April 2006 and prevail over the modifications in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002* Part 5 to the extent of any inconsistency.

Note:

Modifications prescribed for the purposes of section 7(2) of the Act may be expressed to take effect from a date that is earlier than the date on which the modifications are published in the Gazette, see section 7(3) of the Act.

4. Modification of State taxing laws

- (1) For the purposes of section 7(2) of the Act, each State taxing law is taken to be modified to the extent necessary to give effect to subregulation (2).

- (2) If —
- (a) a State taxing law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding applied law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction; and
 - (b) a person is required or permitted, or could be required or permitted, to take an action under both the State taxing law and the corresponding applied law in relation to the event, state of affairs or transaction; and
 - (c) the person has taken the action in accordance with the corresponding applied law; and
 - (d) the Commissioner of State Revenue has sufficient information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the State taxing law or the corresponding applied law or both, as the case requires,
- then —
- (e) the person is not required to take the action under the State taxing law; and
 - (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the State taxing law in relation to the event, state of affairs or transaction.
- (3) The particular modifications set out in these regulations of certain State taxing laws have effect for the purposes of section 7(2) of the Act.

Part 2 — Debits tax

Division 3 — The *Debits Tax Assessment Regulations 2003*

11. Modification of the *Debits Tax Assessment Regulations 2003*

This Division sets out modifications of the *Debits Tax Assessment Regulations 2003* in their application as a law of Western Australia.

12. Regulation 3A inserted

After regulation 3 the following regulation is inserted —

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3A. Application of regulations in non-Commonwealth places

(1) In this regulation —

applied Debits Tax Assessment Regulations means the Debits Tax Assessment Regulations 2003 of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act.

(2) In these regulations, unless the contrary intention appears —

- (a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of Western Australia; and
- (b) a reference to the Act or the *Debits Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia; and
- (c) a reference to the *Pay-roll Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia.

(3) These regulations are to be read with the applied Debits Tax Assessment Regulations as a single body of law.

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³ Under the *Commonwealth Places (Mirror Taxes) Act 1998* s. 8(2) of the Commonwealth, these regulations are to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*. r. 1-5 and Pt. 2 Div. 3 of that notice read as follows:

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1. Citation

This notice is the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*.

2. Commencement

This notice comes into operation on the day after the day on which it is registered under the *Legislative Instruments Act 2003* of the Commonwealth.

3. When certain modifications have effect

- (1) The modifications prescribed in Part 2, Part 3, Part 5, Part 6 Division 2 and Part 7 have effect on and from 1 July 2003.
- (2) The modifications prescribed in Part 4 have effect on and from 9 April 2006 and prevail over the modifications in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002* Part 5 to the extent of any inconsistency.

Note:

Modifications prescribed in a notice under section 8 of the Act may be expressed to take effect from a date that is earlier than the date on which the modifications are published in the *Commonwealth of Australia Gazette*, see section 8(5) of the Act.

4. Definitions

In this notice —

applied WA law means the provisions of a State taxing law of Western Australia that apply or are taken to have applied in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

Commissioner of State Revenue means the Commissioner of State Revenue of Western Australia appointed in accordance with the *Taxation Administration Act 2003* section 6 of Western Australia;

Commonwealth Mirror Taxes Act means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth.

5. Modification of applied WA laws

- (1) For the purposes of the Commonwealth Mirror Taxes Act section 8, each applied WA law is taken to be modified to the extent necessary to give effect to subclause (2).
- (2) If —
 - (a) an applied WA law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding State taxing law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction; and
 - (b) a person is required or permitted, or could be required or permitted, to take an action under both the applied WA law and the corresponding State taxing law in relation to the event, state of affairs or transaction; and

- (c) the person has taken the action in accordance with the corresponding State taxing law; and
- (d) the Commissioner of State Revenue has sufficient information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the applied WA law or the corresponding State taxing law or both, as the case requires,

then —

- (e) the person is not required to take the action under the applied WA law; and
 - (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the applied WA law in relation to the event, state of affairs or transaction.
- (3) The particular modifications set out in this notice of certain applied WA laws have effect for the purposes of the Commonwealth Mirror Taxes Act section 8.

Part 2 — Debits tax

Division 3 — The applied *Debits Tax Assessment Regulations 2003*

12. Modification of the applied *Debits Tax Assessment Regulations 2003*

This Division sets out modifications of the *Debits Tax Assessment Regulations 2003* of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia.

13. Regulation 3A inserted

After regulation 3 the following regulation is inserted —

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3A. Application of regulations in Commonwealth places

- (1) In this regulation —
corresponding Debits Tax Assessment Regulations means the *Debits Tax Assessment Regulations 2003* of Western Australia in their application as a law of Western Australia.
- (2) In these regulations —
 - (a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of the Commonwealth in or in relation to Commonwealth

- places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and
- (b) a reference to the Act or the *Debits Tax Assessment Act 2002* is to be read as a reference to the *Debits Tax Assessment Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and
 - (c) a reference to the *Pay-roll Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act.
- (3) These regulations are to be read with the corresponding Debits Tax Assessment Regulations as a single body of law.
- (4) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*, these regulations are deemed to be further modified to any extent that is necessary or convenient to enable these regulations to operate effectively as a law of the Commonwealth.

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