



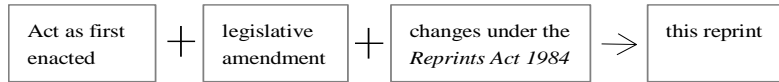
Western Australia

Debits Tax Act 1990

Reprint 1: The Act as at 3 January 2003

Guide for using this reprint

What the reprint includes



Endnotes, Compilation table, and Table of provisions that have not come into operation

1. Details about the original Act and legislation that has amended its text are shown in the Compilation table in endnote 1, at the back of the reprint. The table also shows any previous reprint.
2. Validation, transitional, savings, or other provisions identified in the Compilation table may be important. The table may refer to another endnote setting out the text of these provisions in full.
3. A table of provisions that have not come into operation, to be found in endnote 1a if it is needed, lists any provisions of the Act being reprinted that have not come into operation and any amendments that have not come into operation. The full text is set out in another endnote that is referred to in the table.

Notes amongst text (italicised and within square brackets)

1. If the reprint includes a section that was inserted, or has been amended, since the Act being reprinted was passed, editorial notes at the foot of the section give some history of how the section came to be as it is. If the section replaced an earlier section, no history of the earlier section is given (the full history of the Act is in the Compilation table).

Notes of this kind may also be at the foot of Schedules or headings.

2. The other kind of editorial note shows something has been —
 - removed (because it was repealed or deleted from the law); or
 - omitted under the *Reprints Act 1984* s. 7(4) (because, although still technically part of the text, it no longer has any effect).

The text of anything removed or omitted can be found in an earlier reprint (if there is one) or one of the written laws identified in the Compilation table.

Reprint numbering and date

1. The reprint number (in the footer of each page of the document) shows how many times the Act has been reprinted. For example, numbering a reprint as “Reprint 3” would mean that the reprint was the 3rd reprint since the Act was passed. Reprint numbering was implemented as from 1 January 2003.
2. The information in the reprint is current on the date shown as the date as at which the Act is reprinted. That date is not the date when the reprint was published by the State Law Publisher and it is probably not the date when the most recent amendment had effect.

Reprinted under the
Reprints Act 1984 as
at 3 January 2003

Western Australia

Debits Tax Act 1990

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Western Australia

Reprinted under the
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Debits Tax Act 1990

An Act to impose a tax in respect of certain debits made to accounts kept with financial institutions.

1. Short title

This Act may be cited as the *Debits Tax Act 1990*¹.

2. Commencement

- (1) In this section “**the relevant day**” means the day of the coming into operation of the *Debits Tax Termination Act 1990* of the Commonwealth¹.
- (2) If this Act receives the Royal Assent on or before the relevant day it shall come into operation on the relevant day.
- (3) If this Act receives the Royal Assent after the relevant day it shall be deemed to have come into operation on the relevant day.

3. Incorporation of *Debits Tax Assessment Act 1990*

The *Debits Tax Assessment Act 1990* is incorporated with this Act and is to be read as one with this Act.

4. Imposition of tax

- (1) Tax is imposed in respect of —
- (a) each taxable debit of not less than \$1 made to a taxable account;
 - (b) each eligible debit of not less than \$1 made to an exempt account; and
 - (c) each eligible debit of not less than \$1 made to an account kept outside Western Australia if —
 - (i) at the time when the debit is made, the person in whose name, or either or any of the persons in whose names, the account is kept is a resident of Western Australia; and
 - (ii) it would be concluded that the account was used in connection with the transaction that resulted in the debit for the purpose, or for purposes that included the purpose, of enabling —
 - (A) the person in whose name, or either or any of the persons in whose names, the account is kept; or
 - (B) any other person,to avoid liability for payment of the tax that would have been imposed if the debit that resulted from that transaction had been made to an account kept in Western Australia.
- (2) A reference in this section to a debit made to an account kept outside Western Australia includes a reference to a debit made to an account (in this subsection called the “**customer’s account**”) kept outside Western Australia with a building society, credit union or similar body (including an account kept by way of withdrawable share capital in, or money deposited with, the body) if —
- (a) another account is kept with a financial institution in the name of the body; and

- (b) the customer's account has characteristics such that a cheque may be drawn on the financial institution by the body and, at a time when it is incomplete, be delivered by the body to a customer under an agreement under which —
 - (i) the customer is authorised to fill up the cheque; and
 - (ii) the body is authorised, for the purposes of making a payment to the financial institution to enable the financial institution to honour the cheque, to debit the customer's account.
- (3) The conclusion referred to in subsection (1)(c)(ii) may not be drawn if, under a law of the place where the account is kept, the person concerned would be liable, in relation to the use of the account, to pay tax of a similar kind to the tax imposed by this section.

[Section 4 amended by No. 22 of 1998 s. 44.]

5. Amount of tax

The amount of tax in respect of a taxable debit or eligible debit is the amount set out in Column 2 of the appropriate Division of Schedule 1 opposite to the reference in Column 1 of that Division of Schedule 1 to the range of amounts within which the amount of that debit is included.

[Section 5 amended by No. 12 of 1997 s. 4.]

Schedule 1 Amount of tax

Schedule 1 — Amount of tax

(Section 5)

Division 1 — Debits made before 1 July 1997

Column 1	Column 2
Range of amounts of taxable debits or eligible debits	Amount of tax
Not less than \$1 but less than \$100	15 cents
Not less than \$100 but less than \$500	35 cents
Not less than \$500 but less than \$5 000	75 cents
Not less than \$5 000 but less than \$10 000	\$1.50
\$10 000 or more	\$2.00

Division 2 — Debits made on or after 1 July 1997

Column 1	Column 2
Range of amounts of taxable debits or eligible debits	Amount of tax
Not less than \$1 but less than \$100	30 cents
Not less than \$100 but less than \$500	70 cents
Not less than \$500 but less than \$5 000	\$1.50
Not less than \$5 000 but less than \$10 000	\$3.00
\$10 000 or more	\$4.00

[Schedule 1 inserted by No. 12 of 1997 s. 5.]

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Notes

- ¹ This reprint is a compilation as at 3 January 2003 of the *Debits Tax Act 1990* and includes the amendments made by the other written laws referred to in the following table ^{2, 3}.

Compilation table

Short title	Number and year	Assent	Commencement
<i>Debits Tax Act 1990</i>	56 of 1990	17 Dec 1990	1 Jan 1991 (see s. 2)
<i>Revenue Laws Amendment (Taxation) Act 1997</i> Pt. 2	12 of 1997	25 Jun 1997	1 Jul 1997 (see s. 2)
<i>Revenue Laws Amendment (Assessment) Act 1998</i> Pt. 6 Div. 1	22 of 1998	30 Jun 1998	2 Jul 1998 (see s. 2(1))

- ² This Act to be read as one with the *Debits Tax Assessment Act 1990*.

- ³ Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7 this Act is 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 2002*. Pt. 1 and Pt. 2 Div. 1 of those regulations read as follows:

“

Part 1 — Preliminary

1. Citation

These regulations may be cited as the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*.

2. Commencement

- (1) These regulations do not have effect unless an arrangement is in operation under section 5 of the Act.
- (2) When such an arrangement is in operation, these regulations and the modifications they prescribe are deemed to have taken effect on 6 October 1997.
- (3) If a State taxing law was repealed before these regulations take effect then, despite the repeal, when these regulations are deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified, in accordance with these regulations, on 6 October 1997.

3. Modification of State taxing laws

- (1) In its operation as an applied WA law, the Act is modified by omitting section 7.
- (2) 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 (3).
- (3) 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;
 - (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;
 - (c) the person has taken the action in accordance with the corresponding applied law; and
 - (d) the Commissioner has enough 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.
- (4) 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 1 — The *Debits Tax Act 1990*

4. Modification of the *Debits Tax Act 1990*

This Division sets out modifications of the *Debits Tax Act 1990*.

5. Section 2A inserted

After section 2 the following section is inserted —

“

2A. Application of Act in non-Commonwealth places

- (1) In this Act, unless the contrary intention appears —
 - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
 - (b) a reference to the *Debits Tax Assessment Act 1990* is to be read as a reference to that Act in its application as a law of Western Australia.
- (2) This Act is to be read with the applied Debits Tax Act as a single body of law.

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