

Western Australia

## **Debits Tax Assessment Regulations 1997**

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Western Australia

## **Debits Tax Assessment Regulations 1997**

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## **Debits Tax Assessment Regulations 1997**

Made by His Excellency the Governor in Executive Council.

### **1. Citation**

These regulations may be cited as the *Debits Tax Assessment Regulations 1997*.

### **2. Exempt debits (s. 3 (1))**

Where —

(a) as a result of —

- (i) the closure of a brand or the amalgamation of branches of a financial institution;
- (ii) any conversion, updating or relocating of data processing systems within a financial institution;  
or
- (iii) the loss of an account-holder's electronic banking card,

an amount is debited or credited to an account with a financial institution solely for the purpose of closing that account; and

(b) that amount is credited or debited to a new account established by that financial institution in the same account-holder's name,

**r. 3**

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the debit referred to in paragraph (a) or (b) is of a class prescribed for the purposes of paragraph (d) of the definition of “exempt debit” in section 3 (1) of the Act.

*[Regulation 2 inserted in Gazette 18 July 1997 pp.3782-3.]*

**3. Prescribed debits (s. 4 (2))**

- (1) For the purposes of section 4 (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 meanings given to them by section 3 (1) of the *Pay-roll Tax Assessment Act 1971*.

### Notes

- <sup>1.</sup> This is a compilation of the *Debits Tax Assessment Regulations 1997* and includes the amendments referred to in the following Table<sup>2,3</sup>.

#### Compilation table

Citation	Gazettal	Commencement
<i>Debits Tax Assessment Regulations 1997</i>	21 Feb 1997 p. 1237-8	21 Feb 1997
<i>Debits Tax Assessment Amendment Regulations 1997</i>	18 Jul 1997 p. 3782-3	18 Jul 1997

- <sup>2.</sup> 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. 3 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 3 — The *Debits Tax Assessment Regulations 1997***

#### **10. Modification of the *Debits Tax Assessment Regulations 1997***

This division sets out modifications of the *Debits Tax Assessment Regulations 1997*\*.

[\* *Published in Gazette 21 February 1997, p. 1237-8.*  
*For amendments to 14 November 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 72.]*



**11. Regulation 1A inserted**

After regulation 1 the following regulation is inserted —

“

**1A. Application of regulations in non-Commonwealth places**

- (1) 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 Western Australia;
  - (b) a reference to the Act is to be read as a reference to the Act in its application as a law of Western Australia.
- (2) These regulations are to be read with the applied Debits Tax Assessment Regulations as a single body of law.
- (3) In these regulations —

**“applied Debits Tax Assessment Regulations”** means the *Debits Tax Assessment Regulations 1997* of Western Australia in their operation as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act.

”

”

<sup>3</sup> Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 8(2) of the Commonwealth, 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) (Modification of Applied Laws (WA)) Notice 2002*. Pt. 1 and Pt. 2 Div. 3 of that notice read as follows:

“

**Part 1 — Preliminary**

**1. Citation**

This notice may be cited as the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*.

**2. Commencement**

- (1) This notice does not have effect unless an arrangement is in operation under section 9 of the Commonwealth Places Mirror Taxes Act in relation to Western Australia.

- (2) When such an arrangement is in operation, this notice and the modifications it prescribes are deemed to have taken effect on 6 October 1997.
- (3) If an applied WA law was repealed before this notice takes effect then, despite the repeal, when this notice is deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified on 6 October 1997 as set out in this notice.

**3. 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;

“**Commonwealth Mirror Taxes Act**” means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

“**WA taxing law**” means a State taxing law of Western Australia.

**4. Modification of applied WA laws**

- (1) For the purposes of section 8 of the Commonwealth Mirror Taxes Act, each applied WA law is taken to be modified to the extent necessary to give effect to subregulation (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;
  - (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;
  - (c) the person has taken the action in accordance with the corresponding State taxing 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 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 section 8 of the Commonwealth Mirror Taxes Act.

## **Part 2 — Debits tax**

### **Division 3 — The applied *Debits Tax Assessment Regulations 1997***

#### **18. Modification of the applied regulations**

This Division sets out modifications of the *Debits Tax Assessment Regulations 1997\** of Western Australia.

[\* *Published 21 February 1997, p. 1237-8.*

*For amendments to 9 December 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 72.]*

#### **19. Regulation 1A inserted**

After regulation 1 the following regulation is inserted —

“

##### **1A. Application of regulations in Commonwealth places**

- (1) 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 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 is to be read as a reference to the 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.
- (2) These regulations are to be read with the corresponding Debits Tax Assessment Regulations as a single body of law.
- (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, 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.

(4) In these regulations —

**“corresponding Debits Tax Assessment Regulations”**  
means the *Debits Tax Assessment Regulations 1997*  
of Western Australia in their application as a law of  
Western Australia.

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