Western Australia

Debits Tax Assessment Regulations 2003

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Western Australia

Debits Tax Assessment Act 2002

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 *Debits Tax Assessment Regulations 1997* repealed

The *Debits Tax Assessment Regulations 1997* are repealed.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) **“**employer**”** 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 that regulation.

Compilation table

| **Citation** | **Gazettal** | **Commencement** |
| --- | --- | --- |
| *Debits Tax Assessment Regulations 2003* | 27 Jun 2003 p. 2408-9 | 1 Jul 2003 (see r. 2 and *Gazette* 27 Jun 2003 p. 2383) |