

Western Australia

Debits Tax Assessment Regulations 2003

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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 *Debits Tax Assessment Regulations 1997* repealed

The *Debits Tax Assessment Regulations 1997* are repealed.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
<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)