

SOUTH AUSTRALIA

DEBITS TAX ACT 1994

*This Act is reprinted pursuant to the Acts Republication Act 1967 and incorporates all amendments in force as at **5 August 1999**.*

It should be noted that the Act has not been revised (for obsolete references, etc.) by the Commissioner of Statute Revision since the reprint published on 1 January 1997.

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DEBITS TAX ACT 1994

being

Debits Tax Act 1994 No. 13 of 1994
[Assented to 12 May 1994]¹

as amended by

Statutes Amendment (Taxation Administration) Act 1996 No. 82 of 1996 [Assented to 5 December 1996]²
Statutes Amendment (Financial Institutions) Act 1999 No. 41 of 1999 [Assented to 5 August 1999]³

¹ Came into operation 1 July 1994: s. 2.

² Came into operation 1 January 1997: *Gaz.* 19 December 1996, p. 1924.

³ **Part 2 (ss. 4 & 5) came into operation 1 December 1998: s. 2.**

NOTE:

- Asterisks indicate repeal or deletion of text.
- Entries appearing in bold type indicate the amendments incorporated since the last reprint.
- For the legislative history of the Act see Appendix.

An Act to make provision for a tax on certain debits made to accounts kept with financial institutions; and for other purposes.

The Parliament of South Australia enacts as follows:

**PART 1
PRELIMINARY**

Short title

1. This Act may be cited as the *Debits Tax Act 1994*.

Commencement

2. This Act will come into operation on 1 July 1994.

Definitions

3. (1) In this Act—

"**account**" means—

- (a) an account kept with a financial institution, being an account to which payments by the financial institution in respect of cheques drawn on the financial institution by the account holder, or by any one or more of the account holders, may be debited; or

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"**account holder**" means the person in whose name, or either or any of the persons in whose names, the account is kept;

"**account transaction**", in relation to an account, means—

- (a) the payment of a cheque; or

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- (c) the doing of any other act or thing,

that will result in the making of a debit to that account;

"**assessment**" means an assessment or reassessment by the Commissioner under Part 3 of the *Taxation Administration Act 1996*;

"**certificate of exemption**" means a certificate under section 13;

"**cheque**" has the same meaning as in the *Cheques Act 1986* of the Commonwealth;

"**Commissioner**" means the person appointed or acting as the Commissioner of State Taxation, and includes a person appointed or acting as a Deputy Commissioner of State Taxation (*see Part 9 of the Taxation Administration Act 1996*);

"**company**" means a body corporate, a partnership or any other unincorporated association or body of persons;

"**eligible debit**" means a debit (other than an excluded debit or an exempt debit) made to an account;

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"**excepted goods**", in relation to a Department, authority, corporation or body, means goods, or goods included in a class of goods, that are declared by the regulations to be excepted goods;

"**excepted services**", in relation to a Department, authority, corporation or body, means services, or services included in a class of services, that are declared by the regulations to be excepted services;

"**excluded debit**" means a debit—

- (a) made to an account kept with a financial institution in the name of—
- (i) the Governor-General or the Governor of a State; or
 - (ii) a government of a country other than Australia; or
 - (iii) a person who, but for section 10(3), would be entitled to exemption from the tax by virtue of any other law of the State of South Australia, being a debit made in relation to a transaction or transactions carried out by or on behalf of the person for purposes related wholly and exclusively to the person's private or domestic affairs, other than purposes related to activities that constitute the carrying on of a business by that person in Australia; or
 - (iv) an organisation other than—
 - (A) a Department of the Government of the Commonwealth or of a State or Territory; or
 - (B) an authority of the Commonwealth or of a State or Territory; or
 - (C) a council within the meaning of the *Local Government Act 1934*,
that, but for section 10(3), would be entitled to exemption from the tax by virtue of any other law of the State of South Australia, being a debit made in relation to a transaction or transactions carried out by or on behalf of the organisation wholly or exclusively in engaging in its official activities; or
 - (v) any of the following:
 - (A) a public benevolent or a religious institution;
 - (B) a public hospital or a hospital that is carried on by an association or other body of persons otherwise than for purposes of profit or gain to the individual members of that association or other body;
 - (C) a university, a government college or government school, or a college or school that is carried on by an association or other body of persons otherwise than for purposes of profit or gain to the individual members of that association or other body,

being a debit made in relation to a transaction or transactions carried out by or on behalf of the institution, hospital, university, college or school, as the case may be, wholly and exclusively in furtherance of its objects; or

- (vi) a society, institution or organisation that has been established, and is carried on, wholly and exclusively for the purpose of raising money for, or otherwise promoting the interests of, a specified institution, hospital, university, college or school referred to in subparagraph (v), being a debit made in relation to a transaction or transactions carried out by or on behalf of that society, institution or organisation wholly and exclusively in furtherance of its objects; or
 - (vii) any of the following:
 - (A) a Department of the Government of the Commonwealth or of a State or Territory;
 - (B) an authority of the Commonwealth or of a State or Territory;
 - (C) a council within the meaning of the *Local Government Act 1934*, other than such a Department, authority, corporation or body the sole or principal function of which is to carry on an activity in the nature of a business (whether or not for profit), not being a debit made in relation to a transaction or transactions entered into by or on behalf of the Department, authority, corporation or body in connection with the carrying on of an activity (other than an activity that forms a minor or insignificant part of the functions of the Department, authority, corporation or body) in the nature of a business (whether or not for profit); or
 - (viii) an authority of the Commonwealth, or of a State or Territory, that is prescribed for the purposes of this subparagraph; or
 - (ix) an organisation that is established by an agreement to which Australia is a party and which obliges Australia to grant that organisation an exemption from the tax, being a debit made in relation to a transaction or transactions carried out by or on behalf of the organisation wholly and exclusively in engaging in its official activities; or
 - (x) a person who holds an office in an organisation established by an agreement to which Australia is a party and which obliges Australia to grant the holder of that office an exemption from the tax, being a debit made in relation to a transaction or transactions carried out by or on behalf of the person for purposes related wholly and exclusively to his or her private or domestic affairs, other than purposes related to activities that constitute the carrying on of a business by that person in Australia; or
- (b) made to an account kept with a financial institution (in this paragraph called the "**account keeping institution**") in the name of another financial institution (in this paragraph called the "**account holding institution**") where—
- (i) either of the following conditions is satisfied:
 - (A) the business carried on by the account holding institution in South Australia consists wholly or principally of banking business;
 - (B) all debits made, or to be made, to the account are in connection with banking business carried on by the account holding institution in South Australia; and

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- (ii) the debit is not in connection with a cheque drawn on the account keeping institution by the account holding institution where the cheque was, at a time when it was incomplete, delivered by the account holding institution to a customer under an agreement under which the customer was authorised to fill up the cheque; or
- (c) the tax in respect of which cannot be recovered from the account holder or account holders by the financial institution with which the account is kept; or
- (d) that is made to an account kept with a financial institution that is an "offshore banking unit" (within the meaning of Division 11A of Part III of the *Income Assessment Act 1936* of the Commonwealth), being a debit made in relation to an "offshore banking activity" (within the meaning of section 121B of that Act); or
- (e) that is included in a kind or class of debits that is prescribed for the purposes of this paragraph;

"exempt account" means an account kept in South Australia in respect of which a certificate of exemption is in force;

"exempt debit", in relation to an account, means a debit—

- (a) that is—
 - (i) made in error or to correct an error; or
 - (ii) required because of the dishonouring or stopping of a cheque; or
- (b) that is made for the purpose of deducting an amount under section 221 YHZC (1A) of the *Income Tax Assessment Act 1936* of the Commonwealth; or
- (c) that is made for the purpose of recovering from the account holder an amount equal to an amount of tax that the financial institution has paid or is liable to pay; or
- (d) that is made for the purpose of recovering from the account holder an amount in respect of an amount of duty paid or payable under the *Financial Institutions Duty Act 1983*; or
- (e) that is included in a kind or class of debits that is prescribed for the purposes of this paragraph;

"financial institution" has the same meaning as in the *Cheques Act 1986* of the Commonwealth;

"goods" includes water, gas and electricity;

"incomplete", in relation to a cheque, means wanting in a material particular necessary for the cheque to be, on its face, a complete cheque;

"month" means one of the 12 months of the year;

"**person**" includes—

- (a) a body politic; and
- (b) a body corporate; and
- (c) a partnership; and
- (d) any other unincorporated association or body of persons;

"**tax**" means tax imposed by this Act;

"**taxable account**" means an account (other than an exempt account) kept in South Australia;

"**taxable debit**" means a debit (other than an exempt debit) made to an account.

(2) For the purposes of this Act, a person is to be taken to have been a resident of South Australia at a particular time if—

- (a) in the case of a person other than a company—
 - (i) that person resided in South Australia at that time; or
 - (ii) except in the case where the Commissioner is satisfied that that person's permanent place of residence at that time was outside South Australia—that person was domiciled in South Australia at that time;
- (b) in the case of a company being a body corporate—
 - (i) the company was incorporated in South Australia at that time; or
 - (ii) if the company was incorporated outside South Australia at that time, at that time the company carried on business in South Australia and either—
 - (A) had its central management and control in South Australia; or
 - (B) had its voting power controlled by shareholders who were residents of South Australia; or
- (c) in the case of a company being a partnership or other unincorporated association or body of persons—any member of the partnership or other association or body was a resident of South Australia at that time.

(3) Where a debit made to an account is subsequently reversed, the debit is, for the purposes of this Act, to be taken to be, and to have always been, an exempt debit.

(4) For the purposes of this Act, if a Department, authority, corporation or body referred to in paragraph (a)(vii) of the definition of "**excluded debit**" in subsection (1) supplies goods (other than excepted goods) or provides services (other than excepted services) to the public for payment, the supply of those goods or the provision of those services by the Department, authority, corporation or body is to be taken to constitute the carrying on of an activity in the nature of a business by the Department, authority, corporation or body.

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(6) Where—

- (a) this Act provides that an account holder or person is guilty of an offence; and
- (b) the account holder or person is a partnership or an unincorporated association or other body of persons,

that reference to the account holder or person is—

- (c) in the case of a partnership—to be read as a reference to each member of the partnership; and
- (d) in the case of another unincorporated association or other body of persons—to be read as a reference to each member of the committee of management of the association or body.

(7) Where a liability is imposed on a person, being a partnership or other unincorporated association or body of persons, to pay any tax or other amount under this Act or any penalty tax or interest under Part 5 of the *Taxation Administration Act 1996*, that liability is to be taken to be imposed jointly and severally on the persons who are the members of the partnership or other association or body at the time when the liability arises.

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(9) A reference in this Act to an account kept with a financial institution includes a reference to an account kept by way of withdrawable share capital in, or money deposited with, the institution.

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Deemed separate debits

4. For the purposes of this Act, a debit that, but for this section, would be a single debit made to an account in respect of two or more account transactions is to be treated as being separate debits in relation to each of those account transactions.

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5. This Act should be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

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PART 2
IMPOSITION AND AMOUNT OF TAX

Imposition of tax

8. (1) Tax is imposed in respect of—

- (a) each taxable debit of not less than \$1 made to a taxable account; and
- (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 South 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 South 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 South Australia.

(2) A reference in this section to a debit made to an account kept outside South Australia includes a reference to a debit made to an account (in this subsection called a "**customer's account**") kept outside South 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) where—

- (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 purpose 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.

Amount of tax

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

**PART 3
LIABILITY TO TAX**

Liability to tax

10. (1) A financial institution with which a taxable account is kept and the account holder (or, if there are two or more account holders, those account holders) are jointly and severally liable to pay the tax imposed by this Act on a taxable debit made to the account.

(2) The account holder of an account other than a taxable account is liable (or, if there are two or more account holders, those account holders are jointly and severally liable) to pay the tax imposed by this Act on an eligible debit made to the account.

(3) A law, or a provision of a law, that purports to exempt a person from liability to pay a tax which could be taken to include tax imposed by this Act is not to be construed as exempting that person from liability to pay tax imposed by this Act unless that law or provision expressly exempts a person from liability to pay tax imposed by this Act.

When tax payable

11. (1) Tax payable on a taxable debit to a taxable account must be paid not later than 14 days after the end of the month during which the debit was made to the account.

(2) The amount specified in an assessment by the Commissioner as tax payable on an eligible debit to an account other than a taxable account must be paid not later than the day specified in the assessment, being a day not less than 14 days—

- (a) after the day on which the assessment is served on the person or persons liable to pay the tax; or
- (b) if there are two or more persons liable to pay the tax and the assessment is served on them on different days—after the earlier or earliest of those days.

Recovery of tax by financial institutions

12. (1) Where a financial institution pays tax in respect of a taxable debit made to a taxable account kept with the financial institution, the account holder is liable (or, if there are two or more account holders, those account holders are jointly and severally liable) to pay to the financial institution an amount equal to that tax and the financial institution may recover that amount from that account holder (or from either or any of those account holders) as a debt due to the financial institution by action in a court of competent jurisdiction.

(2) An account holder is not (or account holders are not) liable to pay to a financial institution under subsection (1) an amount in respect of an amount of tax that the Commissioner has refunded to the financial institution.

(3) A financial institution may debit an account with an amount that the account holder is (or the account holders are) liable to pay to the financial institution under subsection (1).

(4) Where a financial institution would, but for this section, have power to enter into an agreement or arrangement with the account holder or account holders of a taxable account kept with the financial institution under which the financial institution would be entitled to recover from the account holder or account holders, whether by debiting the account or otherwise, amounts equal to amounts of tax that the financial institution is or becomes liable to pay in respect of taxable debits that have been or are made to that account, nothing in this section prevents the financial institution from entering into such an agreement or arrangement.

Certificates of exemption from tax

13. (1) Where an account holder in respect of an account kept in South Australia applies to the Commissioner in accordance with this section for the issue of a certificate of exemption in relation to the account—

- (a) if the Commissioner is satisfied that all debits made, or to be made, to the account are, or are likely to be, either excluded debits or exempt debits—the Commissioner must issue a certificate of exemption in relation to the account; or
- (b) if the Commissioner is not so satisfied—the Commissioner must refuse the application and must cause notice in writing of the decision in relation to the application to be served, by post or otherwise, on the person who made the application.

(2) A certificate of exemption remains in force until the expiration of the day specified in the certificate as the day of expiry of the certificate or, if no day is specified as the day of expiry of the certificate, until the certificate ceases to be in force by virtue of subsection (6).

(3) Where the Commissioner—

- (a) is notified by the account holder, or either or any of the account holders, of an exempt account that an eligible debit has been, or is to be, made to the account; or
- (b) becomes satisfied that an eligible debit has been, or is to be, made to an exempt account,

the Commissioner has a discretionary power to revoke the certificate by notice in writing.

(4) Subject to subsection (5), where—

- (a) an eligible debit has been made to an exempt account; or
- (b) the account holder (or one or more of the account holders) of an exempt account expects (or expect) that an eligible debit will be made to the exempt account within the ensuing period of 30 days,

the account holder (or each of the account holders) of the exempt account must, within 7 days, notify the Commissioner in writing accordingly.

Maximum penalty: \$10 000.

(5) Where—

- (a) there are two or more account holders of an exempt account; and
- (b) one of those account holders notifies the Commissioner in accordance with subsection (4) of an eligible debit to, or expected to be made to, the exempt account,

the other account holder (or account holders) are not required to notify the Commissioner under that subsection of the eligible debit.

(5a) If the Commissioner is not notified of the making of an eligible debit to an exempt account as required under subsection (4), then, for the purposes of Part 5 of the *Taxation Administration Act 1996*—

- (a) that failure is to be taken to have been a tax default; and

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- (b) interest and penalty tax (if any) are to be calculated by reference to the tax payable on the eligible debit as if it had been required to be paid within 7 days after the eligible debit was made to the exempt account.

(6) Where the Commissioner has revoked a certificate of exemption in relation to an account, the Commissioner must serve notice of that revocation—

- (a) on the account holder (or, if there are two or more account holders, on each of them); and
- (b) on the financial institution with which the account is kept,

and, despite the fact that any day of expiry shown on the certificate has not occurred, the certificate ceases to be in force in relation to the account when the notice is served on the financial institution.

(7) An application made for the issue of a certificate of exemption must be in writing and the person making the application must furnish such information as the Commissioner requires in connection with the consideration of that application.

Offences relating to certificates of exemption

14. (1) A person must not—

- (a) forge a certificate or utter a certificate knowing it to be forged; or
- (b) without lawful authority, alter or sign a certificate; or
- (c) deliver a document (not being a certificate) that purports to be a certificate; or
- (d) knowingly represent that a certificate is in respect of an account other than the account in respect of which the certificate was issued.

Maximum penalty: \$10 000 or imprisonment for 2 years, or both.

(2) In subsection (1)—

"certificate" means a certificate of exemption.

**PART 4
RETURNS AND REFUNDS**

Returns in respect of taxable debits

15. (1) If, in any month, a taxable debit is made to a taxable account kept with a financial institution, the financial institution must, not later than 14 days after the end of that month or such later date as the Commissioner allows, lodge with the Commissioner a return, or, where subsection (2) applies, returns, relating to all taxable debits made during that month to taxable accounts kept with the financial institution.

(2) A financial institution may, with the consent of the Commissioner, lodge separate returns under subsection (1) in relation to taxable debits made to taxable accounts kept with a particular branch or branches of the financial institution.

(3) Where the Commissioner has reason to believe that an account holder is liable to pay tax by virtue of section 10(2) in respect of an eligible debit or eligible debits made to an account, the Commissioner may, by notice in writing, require that account holder to lodge with the Commissioner, within a time specified in the notice, not being a time earlier than 21 days after the day on which the notice is given, a return relating to all eligible debits in respect of which that account holder is liable to pay tax by virtue of section 10(2) during the period specified in the notice.

(3a) If a return is not lodged with the Commissioner as required under subsection (3) relating to eligible debits in respect of which an account holder is liable to pay tax by virtue of section 10(2), then, for the purposes of Part 5 of the *Taxation Administration Act 1996*—

- (a) that failure is to be taken to have been a tax default; and
- (b) interest and penalty tax (if any) are to be calculated by reference to the tax payable on the eligible debits as if the tax had been required to be paid within the time within which the return was required to be lodged with the Commissioner.

Refund of amounts incorrectly paid

16. (1) An application under Part 4 of the *Taxation Administration Act 1996* for a refund of tax that has been overpaid by a financial institution under this Act may be made (subject to that Part)—

- (a) if the amount has not been recovered by the financial institution from an account holder—by the financial institution; or
- (b) if the amount has been so recovered—by the account holder as if the account holder were the financial institution (and hence the taxpayer).

(2) In the case of an application for a refund by an account holder as referred to in subsection (1), the Commissioner is not to refuse to make the refund on the ground that the amount to be refunded has been passed on to the account holder.

Refunds of tax paid on excluded debits

17. (1) Subject to this section, where, on application made by a person in accordance with this section, the Commissioner is satisfied that tax has been paid by a financial institution under this Act in respect of an excluded debit made to a taxable account, the Commissioner must refund the amount of the tax to the person.

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(2) An application may be made under this section—

- (a) if the tax has not been recovered by the financial institution from an account holder—by the financial institution; or
- (b) if the tax has been so recovered—by the account holder.

(3) In the case of an application for a refund by an account holder as referred to in subsection (2), the Commissioner is not to refuse to make the refund on the ground that the tax to be refunded has been passed on to the account holder.

(4) An application for a refund of tax under this section must be made not later than 5 years after the tax was paid.

(5) Where—

- (a) an application has been made under this section for payment of an amount in respect of tax paid by a financial institution; and
- (b) the Commissioner is not satisfied that the tax was paid in respect of an excluded debit made to a taxable account,

the Commissioner must cause notice in writing of the decision in relation to the application to be served on the person by whom the application was made.

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**PART 8
MISCELLANEOUS**

Return in relation to exempt accounts

44. (1) A financial institution must, within 2 months, or such further time as the Commissioner allows, after the end of each calendar year, lodge with the Commissioner a return relating to all exempt accounts kept with the financial institution during the year concerned.

(2) A return required to be lodged by a financial institution under subsection (1) must be—

- (a) if the Commissioner agrees to the return being in the form of a disc, tape or other device from which information required by the Commissioner to be contained in the return is capable of being reproduced—in that form; or
- (b) in any other case—in writing in accordance with a form approved by the Commissioner and containing such particulars as are required by that form.

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Regulations

53. (1) The Governor may make regulations, not inconsistent with this Act, for or with respect to any matter that by this Act is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Act.

(2) A regulation may create an offence punishable by a fine not exceeding \$750.

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SCHEDULE

Amount of tax

Column 1 Range of amounts of taxable debits or eligible debits	Column 2 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

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APPENDIX

LEGISLATIVE HISTORY

(entries in bold type indicate amendments incorporated since the last reprint)

Long title:	substituted by 82, 1996, s. 4
Section 3(1):	definition of "account" amended by 41, 1999, s. 4(a); paragraph (b) repealed by 41, 1999, s. 4(b) definition of "account transaction" paragraph (b) repealed by 41, 1999, s. 4(c)
	definition of "assessment" substituted by 82, 1996, s. 5(a)
	definition of "bank" repealed by 41, 1999, s. 4(d)
	definition of "cheque" substituted by 41, 1999, s. 4(e)
	definition of "Commissioner" substituted by 82, 1996, s. 5(b)
	definition of "excluded debit" amended by 82, 1996, Sched. cl. 1; 41, 1999, s. 4(f)
	definition of "exempt debit" amended by 41, 1999, s. 4(g)
	definition of "financial institution" substituted by 41, 1999, s. 4(h)
	definition of "incomplete" amended by 41, 1999, s. 4(i)
	definition of "non-bank financial institution" repealed by 41, 1999, s. 4(j)
	definition of "officer" repealed by 82, 1996, s. 5(c)
	definition of "payment order" repealed by 41, 1999, s. 4(k)
Section 3(5):	repealed by 82, 1996, s. 5(d)
Section 3(7):	amended by 82, 1996, s. 5(e), (f)
Section 3(8):	repealed by 82, 1996, s. 5(g)
Section 3(9):	amended by 41, 1999, s. 4(l)
Section 3(10):	repealed by 82, 1996, s. 5(h)
Section 5:	substituted by 82, 1996, s. 6
Sections 6 and 7:	repealed by 82, 1996, s. 6
Section 8(2):	amended by 41, 1999, s. 5
Section 9:	amended by 82, 1996, Sched. cl. 1
Section 11:	substituted by 82, 1996, s. 7
Section 12(2):	substituted by 82, 1996, s. 8
Section 13(4):	amended by 82, 1996, s. 9(a)
Section 13(5a):	inserted by 82, 1996, s. 9(b)
Section 13(6):	amended by 82, 1996, Sched. cl. 1
Section 14(1):	amended by 82, 1996, Sched. cl. 1
Part 4 heading:	substituted by 82, 1996, s. 10
Section 15(1) - (3):	amended by 82, 1996, Sched. cl. 1
Section 15(3a):	inserted by 82, 1996, s. 11
Section 16:	substituted by 82, 1996, s. 12
Section 17(1):	amended by 82, 1996, s. 13(a)
Section 17(2) - (4):	substituted by 82, 1996, s. 13(b)
Section 17(5):	amended by 82, 1996, Sched. cl. 1
Sections 18 - 22:	repealed by 82, 1996, s. 14
	Part 5 comprising ss. 23 - 31 and heading repealed by 82, 1996, s. 15
	Part 6 comprising ss. 32 - 35 and heading repealed by 82, 1996, s. 15
	Part 7 comprising ss. 36 - 43 and heading repealed by 82, 1996, s. 15
Section 44(1) and (2):	amended by 82, 1996, Sched. cl. 1
Sections 45 - 52:	repealed by 82, 1996, s. 16

Debits Tax Act 1994

Section 53(2):	amended by 82, 1996, Sched. cl. 1
Section 54:	repealed by 82, 1996, s. 17
Schedule 1:	redesignated as schedule by 82, 1996, Sched. cl. 1
Schedules 2 and 3:	repealed by 82, 1996, Sched. cl. 1