

SOUTH AUSTRALIA

**DEBITS TAX (SOUTH AUSTRALIAN EXEMPT DEBITS)
REGULATIONS 1993**

REGULATIONS UNDER THE DEBITS TAX ACT 1990

Debits Tax (South Australian Exempt Debits) Regulations 1993

being

No. 99 of 1993: *Gaz.* 10 June 1993, p. 1873¹

¹ Came into operation 1 July 1993: reg. 2.

2.

Citation

1. These regulations may be cited as the *Debits Tax (South Australian Exempt Debits) Regulations 1993*.

Commencement

2. These regulations will come into operation on 1 July 1993.

Exempt debits—FID

3. A debit that is made to an account 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* is prescribed as an exempt debit for the purposes of paragraph (c) of the definition of "exempt debit" in section 3 of the applied provisions.