



# Bank Account Debits Tax Administration Amendment Act 1984

No. 102 of 1984

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## An Act to amend the law relating to the taxation of bank account debits

[Assented to 10 October 1984]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

### Short title, &c.

1. (1) This Act may be cited as the *Bank Account Debits Tax Administration Amendment Act 1984*.

(2) The *Bank Account Debits Tax Administration Act 1982*<sup>1</sup> is in this Act referred to as the Principal Act.

### Commencement

2. This Act shall come into operation on the day on which it receives the Royal Assent.

### Interpretation

3. (1) Section 3 of the Principal Act is amended—

- (a) by omitting from sub-section (1) the definitions of “excepted goods” and “excepted services” and substituting the following definitions:

“‘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;”;

(b) by omitting “is entitled” from sub-paragraph (a) (ii) of the definition of “excluded debit” in sub-section (1) and substituting “, but for sub-sections 8 (3) and (4), would be entitled”;

(c) by omitting sub-paragraph (a) (iii) of the definition of “excluded debit” in sub-section (1) and substituting the following sub-paragraphs:

“(iii) an organization other than—

(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; or

(C) a municipal corporation or other local governing body, that, but for sub-sections 8 (3) and (4), would be entitled to exemption from the tax by virtue of any other law of the Commonwealth, being a debit made in relation to a transaction or transactions carried out by or on behalf of the organization wholly and exclusively in engaging in its official activities;

(iiia) an organization that is established by an agreement to which Australia is a party and which obliges Australia to grant that organization an exemption from the tax, being a debit made in relation to a transaction or transactions carried out by or on behalf of the organization wholly and exclusively in engaging in its official activities;”;

(d) by omitting sub-sub-paragraph (a) (vi) (C) of the definition of “excluded debit” in sub-section (1) and substituting the following sub-sub-paragraph:

“(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 the purposes of profit or gain to the individual members of that association or other body,”;

(e) by omitting “association or body” from sub-paragraph (a) (vi) of the definition of “excluded debit” in sub-section (1) and substituting “university, college or school”;

- (f) by inserting after sub-paragraph (a) (vi) of the definition of “excluded debit” in sub-section (1) the following sub-paragraph:

“(via) a society, institution or organization 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 sub-paragraph (vi), being a debit made in relation to a transaction or transactions carried out by or on behalf of that society, institution or organization wholly and exclusively in furtherance of its objects;” and

- (g) by inserting “(other than an activity that forms a minor or insignificant part of the functions of the Department, authority, corporation or body)” after “activity” (last occurring) in sub-paragraph (a) (vii) of the definition of “excluded debit” in sub-section (1).

(2) Subject to sub-section (3), the amendments made by sub-section (1) apply in relation to debits made to an account on or after the first day of the month next following the month in which this Act receives the Royal Assent.

(3) The amendments made by paragraphs (1) (b) and (c) apply in relation to debits made to an account on or after 22 August 1984.

### **Liability to tax**

4. (1) Section 8 of the Principal Act is amended by adding at the end thereof the following sub-sections:

“(3) A law, or a provision of a law, passed before the commencement of this sub-section that purports to exempt a person from liability to pay tax imposed by the *Bank Account Debits Tax Act 1982* or to pay taxes that include that tax does not exempt that person from liability to pay that tax.

“(4) A law, or a provision of a law, passed after the commencement of this sub-section that purports to exempt a person from liability to pay taxes under the laws of the Commonwealth or to pay certain taxes under those laws that include the tax imposed by the *Bank Account Debits Tax Act 1982*, other than a law or a provision that expressly exempts a person from liability to pay that tax, shall not be construed as exempting the person from liability to pay that tax.”.

(2) The amendment made by sub-section (1) applies in relation to tax imposed by the *Bank Account Debits Tax Act 1982* in respect of debits made to an account on or after 22 August 1984.

### **Return in relation to exempt accounts**

5. (1) Section 56 of the Principal Act is amended—

- (a) by omitting from sub-section (1) all the words after “return” and substituting “relating to all exempt accounts kept with the bank during the year concerned.”;

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- (b) by omitting from paragraph (2) (a) “the information required” and substituting “information required by the Commissioner”; and
- (c) by omitting paragraph (2) (b) and substituting the following paragraph:

“(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.”.

(2) The amendments made by sub-section (1) apply in relation to a return required to be furnished by the bank in relation to the year ending on 31 December 1985 and in relation to each subsequent year.

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**NOTE**

1. No. 142, 1982, as amended. For previous amendments, see Nos. 39 and 110, 1983.