



Queensland

Debits Tax Repeal Act 2005

Act No. 25 of 2005



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Debits Tax Repeal Act 2005

Act No. 25 of 2005

An Act to repeal the *Debits Tax Act 1990*, and for related matters

[Assented to 31 May 2005]

The Parliament of Queensland enacts—**1 Short title**

This Act may be cited as the *Debits Tax Repeal Act 2005*.

2 Commencement

This Act commences on 1 July 2005.

3 Interpretation

(1) In this Act—

pre-repeal debit means a debit made to an account before 1 July 2005.

(2) If the context permits, a term used in this Act and defined in the repealed *Debits Tax Act 1990* or the applied provisions has the meaning given under that Act or the applied provisions.

4 Repeal of Debits Tax Act 1990

The Debits Tax Act 1990 No. 97 is repealed.

5 Saving provision for pre-repeal debits

The repealed *Debits Tax Act 1990* continues to apply for rights, privileges and liabilities that would have been acquired, accrued or incurred on or after 1 July 2005 in relation to a pre-repeal debit if that Act had not been repealed.

Examples of how the repealed Debits Tax Act 1990 continues to apply under this section—

- a person may be required to lodge a return or pay tax, including additional tax, on or after 1 July 2005 in relation to a pre-repeal debit
- a financial institution may recover from an account holder tax paid on or after 1 July 2005 in relation to a pre-repeal debit

- a person may apply, on or after 1 July 2005, for a certificate of exemption, or an account certificate, for an account or class of accounts to which a pre-repeal debit was made
- a person may seek a refund of tax paid on or after 1 July 2005 in relation to a pre-repeal debit
- a financial institution may ask the commissioner to make an assessment in relation to a return lodged on or after 1 July 2005 for a pre-repeal debit
- a person may lodge an objection, or request that a decision on the objection be referred to the Supreme Court, in relation to a decision or assessment made on or after 1 July 2005 in relation to a pre-repeal debit

6 Commissioner's power to delegate for administration of repealed Act

(1) For the purposes of administering the repealed Act in relation to pre-repeal debits, the commissioner may delegate the commissioner's powers under the repealed Act to a person engaged in the administration of the repealed Act.

(2) In this section—

repealed Act means the repealed *Debits Tax Act 1990* as in force from time to time before its repeal under section 4.

7 Validation and continuation of particular delegations

(1) A delegation made by the commissioner under the repealed Act and in force immediately before 1 March 2002 is taken to have continued in force from 1 March 2002.

(2) A delegation, or an amendment of a delegation mentioned in subsection (1), purportedly made by the commissioner on or after 1 March 2002 but before 1 July 2005 for the purposes of the repealed Act is taken to have been validly made.

(3) Subsections (1) and (2) apply despite the repeal on 1 March 2002 of schedule 2, section 5 (to the extent it substituted section 4A for section 4 of the Commonwealth Act) of the repealed Act.¹

¹ See the *Taxation Administration Act 2001*, section 164 (Acts amended)

- (4) If a delegation mentioned in subsection (1) or (2) is in force on 30 June 2005, it continues in force to the extent necessary for the repealed Act to be administered in relation to pre-repeal debits.
- (5) However, the commissioner may revoke a delegation mentioned in subsection (1) or (2).
- (6) In this section—
repealed Act means the repealed *Debits Tax Act 1990* as in force from time to time before its repeal under section 4.

8 Consequential amendment of Freedom of Information Act 1992

- (1) This section amends the *Freedom of Information Act 1992*.
- (2) Schedule 1, entry for *Debits Tax Act 1990*, section 8, after ‘(Cwlth)’—
insert—
‘because of the *Debits Tax Repeal Act 2005*, section 5’.