

Queensland



Debits Tax Act 1990

DEBITS TAX REGULATION 1994

**Reprinted as in force on 8 September 1994
(SL not amended up to this date)**

Reprint No. 1 *

**This reprint is prepared by
the Office of the Queensland Parliamentary Counsel
Warning—This reprint is not an authorised copy**

**NOT FURTHER AMENDED
LAST REPRINT BEFORE REPEAL
See SIA s 54**

* Minor differences in style between this reprint and another reprint with the same number are due to the conversion to another software program. The content has not changed.

Information about this reprint

This regulation is reprinted as at 8 September 1994.

Minor editorial changes allowed under the provisions of the Reprints Act 1992 have been made to use aspects of format and printing style consistent with current drafting practice (s 35).

Also see endnotes for information about when provisions commenced.

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DEBITS TAX REGULATION 1994

[reprinted as in force on 8 September 1994]

1 Short title

This regulation may be cited as the *Debits Tax Regulation 1994*.

2 Commencement

This regulation commences on 1 September 1994.

3 Meaning of words and expressions

A word or expression in this regulation that is not defined in the Act has the meaning given under the *Offshore Banking Units and Regional Headquarters Act 1993*.

4 Prescribed debit

A debit made to an account—

- (a) kept in the name of a QOBU or QRHQ with a financial institution; and
- (b) used wholly for OBU or RHQ activities;

in a class of debit prescribed for the purposes of paragraph (d) of the definition “excluded debit” in the applied provisions.

ENDNOTES

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). However, no amendments have commenced operation on or before that day. Future amendments of the Debits Tax Regulation 1994 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	prev	= previous
amd	= amended	(prev)	= previously
amdt	= amendment	proc	= proclamation
ch	= chapter	prov	= provision
def	= definition	pt	= part
div	= division	pubd	= published
exp	= expires/expired	R[X]	= Reprint No.[X]
gaz	= gazette	RA	= Reprints Act 1992
hdg	= heading	reloc	= relocated
ins	= inserted	renum	= renumbered
lap	= lapsed	rep	= repealed
notfd	= notified	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 1992
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered

4 List of legislation

Debits Tax Regulation 1994 SL No. 305

notfd Gaz 19 August 1994 pp 1829–31

ss 1–2 commenced on date of notification

remaining provisions commenced 1 September 1994 (see s 2)