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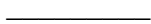


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COMMONWEALTH PLACES (MIRROR TAXES  
ADMINISTRATION) ACT 1999



**COMMONWEALTH PLACES  
(MIRROR TAXES  
ADMINISTRATION)  
REGULATIONS 2007**



Western Australia

## Commonwealth Places (Mirror Taxes Administration) Regulations 2007

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Commonwealth Places (Mirror Taxes Administration) Act 1999

## **Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Made by the Governor in Executive Council.

### **Part 1 — Preliminary**

**1. Citation**

These regulations are the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007*.

**2. Commencement**

These regulations come into operation on the day on which the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007* comes into operation.

**3. When certain modifications have effect**

- (1) The modifications prescribed in Part 2, Part 3, Part 5, Part 6 Division 2 and Part 7 have effect on and from 1 July 2003.
- (2) The modifications prescribed in Part 4 have effect on and from 9 April 2006 and prevail over the modifications in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002* Part 5 to the extent of any inconsistency.

**Note:** Modifications prescribed for the purposes of section 7(2) of the Act may be expressed to take effect from a date that is earlier than the date on which the modifications are published in the *Gazette*, see section 7(3) of the Act.

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 1** Preliminary**r. 4**

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**4. Modification of State taxing laws**

- (1) For the purposes of section 7(2) of the Act, each State taxing law is taken to be modified to the extent necessary to give effect to subregulation (2).
- (2) If —
  - (a) a State taxing law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding applied law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction; and
  - (b) a person is required or permitted, or could be required or permitted, to take an action under both the State taxing law and the corresponding applied law in relation to the event, state of affairs or transaction; and
  - (c) the person has taken the action in accordance with the corresponding applied law; and
  - (d) the Commissioner of State Revenue has sufficient information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the State taxing law or the corresponding applied law or both, as the case requires,then —
  - (e) the person is not required to take the action under the State taxing law; and
  - (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the State taxing law in relation to the event, state of affairs or transaction.
- (3) The particular modifications set out in these regulations of certain State taxing laws have effect for the purposes of section 7(2) of the Act.



**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Preliminary

**Part 1****r. 5**

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**5. Repeal of Regulations**

The *Commonwealth Places (Mirror Taxes Administration) Regulations 2002* are repealed.

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 2** Debits tax**Division 1** The Debits Tax Act 2002**r. 6**

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**Part 2 — Debits tax****Division 1 — The *Debits Tax Act 2002*****6. Modification of the *Debits Tax Act 2002***

This Division sets out modifications of the *Debits Tax Act 2002*\* in its application as a law of Western Australia.

[\* *Act No. 49 of 2002.*]

**7. Section 4A inserted**

After section 4 the following section is inserted —

“

**4A. Application of Act in non-Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
  - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
  - (b) a reference to the *Debits Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia.
- (2) This Act is to be read with the applied Debits Tax Act as a single body of law.

”

**Division 2 — The *Debits Tax Assessment Act 2002*****8. Modification of the *Debits Tax Assessment Act 2002***

This Division sets out modifications of the *Debits Tax Assessment Act 2002*\* in its application as a law of Western Australia.

[\* *Act No. 50 of 2002.*

*For subsequent amendments see Act No. 66 of 2003.*]

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Debits tax **Part 2**  
The Debits Tax Assessment Act 2002 **Division 2**  
**r. 9**

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**9. Section 4A inserted**

After section 4 the following section is inserted —

“

**4A. Application of Act in non-Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
  - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
  - (b) a reference to the regulations is to be read as a reference to the *Debits Tax Assessment Regulations 2003* in their application as a law of Western Australia; and
  - (c) a reference to the *Debits Tax Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia; and
  - (d) a reference to the *Taxation Administration Act 2003* is to be read as a reference to that Act in its application as a law of Western Australia.
- (2) This Act is to be read with the applied Debits Tax Assessment Act as a single body of law.

”

**10. Glossary modified**

The Glossary clause 1 is modified by inserting in their appropriate alphabetical positions —

“

“**applied Debits Tax Act**” means the *Debits Tax Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act;

“**applied Debits Tax Assessment Act**” means the *Debits Tax Assessment Act 2002* of Western Australia in its

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 2** Debits tax**Division 3** The Debits Tax Assessment Regulations 2003**r. 11**

application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act;

“**Commonwealth Act**” means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

”

**Division 3 — The *Debits Tax Assessment Regulations 2003*****11. Modification of the *Debits Tax Assessment Regulations 2003***

This Division sets out modifications of the *Debits Tax Assessment Regulations 2003*\* in their application as a law of Western Australia.

[\* *Published in Gazette 27 June 2003, p. 2408-9.*]

**12. Regulation 3A inserted**

After regulation 3 the following regulation is inserted —

“

**3A. Application of regulations in non-Commonwealth places**

(1) In this regulation —

“**applied Debits Tax Assessment Regulations**” means the *Debits Tax Assessment Regulations 2003* of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act.

(2) In these regulations, unless the contrary intention appears —

(a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of Western Australia; and

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Debits tax **Part 2**  
The Debits Tax Assessment Regulations 2003 **Division 3**  
**r. 12**

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- (b) a reference to the Act or the *Debits Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia; and
  - (c) a reference to the *Pay-roll Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia.
- (3) These regulations are to be read with the applied Debits Tax Assessment Regulations as a single body of law.

”

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 3** Land tax**Division 1** The Land Tax Act 2002**r. 13**

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**Part 3 — Land tax****Division 1 — The *Land Tax Act 2002*****13. Modification of the *Land Tax Act 2002***

This Division sets out modifications of the *Land Tax Act 2002*\* in its application as a law of Western Australia.

[\* *Reprint 1 as at 4 November 2005.*

*For subsequent amendments see Act No. 31 of 2006.]*

**14. Section 4A inserted**

After section 4 the following section is inserted —

“

**4A. Application of Act in non-Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
  - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
  - (b) a reference to the *Land Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia.
- (2) This Act is to be read with the applied Land Tax Act as a single body of law.

”

**Division 2 — The *Land Tax Assessment Act 2002*****15. Modification of the *Land Tax Assessment Act 2002***

This Division sets out modifications of the *Land Tax Assessment Act 2002*\* in its application as a law of Western Australia.

[\* *Reprint 1 as at 11 August 2006.*

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Land tax **Part 3**  
The Land Tax Assessment Act 2002 **Division 2**  
**r. 16**

---

*For subsequent amendments see Acts No. 60 and 73 of 2006.]*

**16. Section 4A inserted**

After section 4 the following section is inserted —

“

**4A. Application of Act in non-Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
  - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
  - (b) a reference to the regulations is to be read as a reference to the *Land Tax Assessment Regulations 2003* in their application as a law of Western Australia; and
  - (c) a reference to the *Land Tax Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia; and
  - (d) a reference to the *Taxation Administration Act 2003* is to be read as a reference to that Act in its application as a law of Western Australia.
- (2) This Act is to be read with the applied Land Tax Assessment Act as a single body of law.

”.

**17. Section 5 modified**

Section 5 is modified by inserting after “State” —

“ (other than in Commonwealth places) ”.

**18. Glossary modified**

The Glossary clause 1 is modified by inserting in their appropriate alphabetical positions —

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 3** Land tax**Division 3** The Land Tax Assessment Regulations 2003**r. 19**

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“

“**applied Land Tax Act**” means the *Land Tax Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act;

“**applied Land Tax Assessment Act**” means the *Land Tax Assessment Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act;

“**Commonwealth Act**” means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

”

**Division 3 — The *Land Tax Assessment Regulations 2003*****19. Modification of the *Land Tax Assessment Regulations 2003***

This Division sets out modifications of the *Land Tax Assessment Regulations 2003*\* in their application as a law of Western Australia.

[\* *Published in Gazette 27 June 2003, p. 2409-14.*  
*For amendments to 12 January 2007 see Gazette 31 March 2006.*]

**20. Regulation 3A inserted**

After regulation 3 the following regulation is inserted —



**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Land tax **Part 3**  
The Land Tax Assessment Regulations 2003 **Division 3**  
**r. 20**

---

“

**3A. Application of regulations in non-Commonwealth places**

- (1) In this regulation —  
**“applied Land Tax Assessment Regulations”** means the *Land Tax Assessment Regulations 2003* of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act.
- (2) In these regulations, unless the contrary intention appears —
  - (a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of Western Australia; and
  - (b) a reference to the Act is to be read as a reference to the Act in its application as a law of Western Australia; and
  - (c) a reference to the *Land Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia; and
  - (d) a reference to the *Land Tax Assessment Act 1976* is to be read as a reference to that Act in its application, before 1 July 2003, as a law of Western Australia; and
  - (e) a reference to the *Land Tax Assessment Regulations 1976* is to be read as a reference to those regulations in their application, before 1 July 2003, as a law of Western Australia.
- (3) These regulations are to be read with the applied Land Tax Assessment Regulations as a single body of law.

”.

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 4** Metropolitan region improvement and planning**Division 1** The Metropolitan Region Improvement Tax Act 1959**r. 21**

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**Part 4 — Metropolitan region improvement  
and planning****Division 1 — The *Metropolitan Region Improvement  
Tax Act 1959*****21. Modification of the *Metropolitan Region Improvement Tax  
Act 1959***

This Division sets out modifications of the *Metropolitan Region Improvement Tax Act 1959*\* in its application as a law of Western Australia.

[\* *Reprint 3 as at 9 May 2003.*

*For subsequent amendments see Act No. 39 of 2005.]*

**22. Section 1A inserted**

After section 1 the following section is inserted —

“

**1A. Application of Act in non-Commonwealth places**

(1) In this section —

**“applied Metropolitan Region Improvement****Tax Act”** means the *Metropolitan Region**Improvement Tax Act 1959* of Western Australia in

its application in or in relation to Commonwealth

places in Western Australia in accordance with the

*Commonwealth Places (Mirror Taxes) Act 1998* of

the Commonwealth.

(2) In this Act, unless the contrary intention appears —

- (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Metropolitan region improvement and planning

**Part 4**

The Planning and Development Act 2005

**Division 2****r. 23**

- (b) a reference to the *Planning and Development Act 2005* is to be read as a reference to that Act in its application as a law of Western Australia.
- (3) This Act is to be read with the applied Metropolitan Region Improvement Tax Act as a single body of law.

**Division 2 — The *Planning and Development Act 2005*****23. Modification of the *Planning and Development Act 2005***

This Division sets out modifications of the *Planning and Development Act 2005*\* in its application as a law of Western Australia.

[\* *Act No. 37 of 2005.*

*For subsequent amendments see Acts No. 7, 52, 60 and 77 of 2006.]*

**24. Section 201A inserted**

After section 201 the following section is inserted —

“

**201A. Application of Division in non-Commonwealth places**

- (1) In this section —

“**applied Planning and Development Act**” means the *Planning and Development Act 2005* in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth.

- (2) In this Division, unless the contrary intention appears —

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 4** Metropolitan region improvement and planning**Division 2** The Planning and Development Act 2005**r. 24**

---

- (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
- (b) a reference to any of the following Acts is to be read as a reference to the Act of that name in its application as a law of Western Australia —
  - (i) the *Land Tax Act 2002*;
  - (ii) the *Land Tax Assessment Act 2002*;
  - (iii) the *Metropolitan Region Improvement Tax Act 1959*;
  - (iv) the *Taxation Administration Act 2003*.
- (3) This Act is to be read with the applied Planning and Development Act as a single body of law.

”.



**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 5** Pay-roll tax**Division 2** The Pay-roll Tax Assessment Act 2002**r. 28**

---

[\* Reprint 1 as at 6 January 2006.

For subsequent amendments see Act No. 77 of 2006.]

**28. Section 4A inserted**

After section 4 the following section is inserted —

“

**4A. Application of Act in non-Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
  - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
  - (b) a reference to the regulations is to be read as a reference to the *Pay-roll Tax Assessment Regulations 2003* in their application as a law of Western Australia; and
  - (c) a reference to the *Pay-roll Tax Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia; and
  - (d) a reference to the *Taxation Administration Act 2003* is to be read as a reference to that Act in its application as a law of Western Australia.
- (2) This Act is to be read with the applied Pay-roll Tax Assessment Act as a single body of law.
- (3) In the following provisions, a reference to WA taxable wages is to be read as a reference to WA taxable wages as defined in this Act or WA taxable wages as defined in the applied Pay-roll Tax Assessment Act — sections 17(1) and (3) and 23(1) and the Glossary clause 1 (the definitions of “interstate non-group employer” and “local non-group employer”).
- (4) In section 22A(6), a reference to WA taxable wages is to be read as a reference to WA taxable wages as



**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 5** Pay-roll tax**Division 2** The Pay-roll Tax Assessment Act 2002**r. 31**

---

and WA taxable wages as defined in the applied Pay-roll Tax Assessment Act.

- (2) The employer need not pay the pay-roll tax which the employer is otherwise liable to pay for the period, in accordance with subsection (1), to the extent to which the employer has paid pay-roll tax under Part 2 Division 2 of the applied Pay-roll Tax Assessment Act for the period.

”

**31. Section 20A inserted**

After section 20 the following section is inserted —

“

**20A. Dual liability — groups**

- (1) If a group is, for a period, liable to pay pay-roll tax under Part 2 Division 3 of this Act and liable to pay pay-roll tax under Part 2 Division 3 of the applied Pay-roll Tax Assessment Act then, for the purposes of calculating the amount of pay-roll tax the group is liable to pay, a reference to WA taxable wages in Part 2 Division 3 of this Act (other than section 17(1) and (3)) is to be read as a references to WA taxable wages as defined in this Act and WA taxable wages as defined in the applied Pay-roll Tax Assessment Act.
- (2) The members of a group need not pay the pay-roll tax which the group is otherwise liable to pay for the period, in accordance with subsection (1), to the extent to which the members of the group have paid pay-roll tax under Part 2 Division 3 of the applied Pay-roll Tax Assessment Act for the period.

”



**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Pay-roll tax **Part 5**  
The Pay-roll Tax Assessment Act 2002 **Division 2**  
**r. 32**

---

**32. Section 29 modified**

After section 29(1b) the following subsection is inserted —

“

- (1ba) If the employer or group is liable to pay pay-roll tax under both this Act and the applied Pay-roll Tax Assessment Act then, in subsection (1a), the expected pay-roll tax liability is the sum of —
- (a) the amount of expected pay-roll tax liability in subsection (1b) of this Act; and
  - (b) the amount of expected pay-roll tax liability in subsection (1b) of the applied Pay-roll Tax Assessment Act.

”

**33. Section 29A inserted**

After section 29 the following section is inserted in Part 3 —

“

**29A. Dual liability — returns**

- (1) In sections 26(1) and 29(9), a reference to WA taxable wages to be specified in a return for a period is to be read as a reference to the sum of —
  - (a) the amount of WA taxable wages to be specified in the return for that period for the purposes of section 26(1) or 29(9) of this Act (which ever is relevant); and
  - (b) the amount of WA taxable wages to be specified in a return for that period for the purposes of section 26(1) or 29(9) of the applied Pay-roll Tax Assessment Act (which ever is relevant).
- (2) If a person has lodged a return relating to a period under section 26(1) or 29(9) of the applied Pay-roll Tax

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 5** Pay-roll tax**Division 2** The Pay-roll Tax Assessment Act 2002**r. 34**

Assessment Act, the person need not lodge a return for that period under section 26(1) or 29(9) of this Act.

”

**34. Glossary modified**

- (1) The Glossary clause 1 is modified by inserting in their appropriate alphabetical positions —

“

“**applied Pay-roll Tax Act**” means the *Pay-roll Tax Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act;

“**applied Pay-roll Tax Assessment Act**” means the *Pay-roll Tax Assessment Act 2002* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act;

“**Commonwealth Act**” means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

”

- (2) The Glossary clause 1 is modified in the definition of “WA taxable wages” by deleting “in Western Australia”.

- (3) The Glossary clause 4 is modified as follows:

- (a) in subclause (1)(a) by inserting after “State” —

“

(whether or not in Commonwealth places in that State) or wholly in Commonwealth places in Western Australia

”

- (b) by inserting after subclause (2) the following subclause —

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Pay-roll tax **Part 5**  
 The Pay-roll Tax Assessment Regulations 2003 **Division 3**  
**r. 35**

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“

- (3) In subclause (1)(a) and (b), a reference to Western Australia (except the reference inserted by the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007* regulation 34(3)(a)) is to be read as not including Commonwealth places in Western Australia.

”

**Division 3 — The Pay-roll Tax Assessment Regulations 2003****35. Modification of the Pay-roll Tax Assessment Regulations 2003**

This Division sets out modifications of the *Pay-roll Tax Assessment Regulations 2003*\* in their application as a law of Western Australia.

[\* *Reprint 1 as at 13 October 2006.*  
*For amendments to 12 January 2007 see Gazette*  
*22 December 2006.*]

**36. Regulation 3A inserted**

After regulation 3 the following regulation is inserted —

“

**3A. Application of regulations in non-Commonwealth places**

- (1) In this regulation —

**“applied Pay-roll Tax Assessment Regulations”**

means the *Pay-roll Tax Assessment Regulations 2003* of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act.

- (2) In these regulations, unless the contrary intention appears —

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 5** Pay-roll tax**Division 3** The Pay-roll Tax Assessment Regulations 2003**r. 36**

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- (a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of Western Australia; and
  - (b) a reference to the Act or the *Pay-roll Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia.
- (3) These regulations are to be read with the applied Pay-roll Tax Assessment Regulations as a single body of law.

”.

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Stamp duty **Part 6**  
The Stamp Act 1921 **Division 1**  
**r. 37**

**Part 6 — Stamp duty****Division 1 — The Stamp Act 1921****37. Modification of the Stamp Act 1921**

This Division sets out modifications of the *Stamp Act 1921*\* in its application as a law of Western Australia.

[\* *Reprint 16 as at 12 May 2006.*

*For subsequent amendments see Acts No. 31 and 67 of 2006.]*

**38. Section 2 inserted**

After section 1 the following section is inserted —

“

**2. Application of Act in non-Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
  - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
  - (b) a reference to the regulations is to be read as a reference to the *Stamp Regulations 2003* in their application as a law of Western Australia; and
  - (c) a reference to the *Land Tax Assessment Act 2002* is to be read as a reference to that Act in its application as a law of Western Australia; and
  - (d) a reference to the *Taxation Administration Act 2003* is to be read as a reference to that Act in its application as a law of Western Australia.
- (2) This Act is to be read with the applied Stamp Act as a single body of law.

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 6** Stamp duty**Division 1** The Stamp Act 1921**r. 39**

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- (3) If this Act requires any duty paid or payable in another State or a Territory, or any duty previously paid, to be taken into account for the purpose of calculating the amount of duty payable under this Act, then any duty paid or payable under the applied Stamp Act must also be taken into account if it would have been taken into account under this Act if it were paid or payable solely under this Act.

”.

**39. Section 4 modified**

Section 4(1) is modified by inserting in their appropriate alphabetical positions —

“

“**applied interstate law**” means a law of another State in its application as a law of the Commonwealth in or in relation to Commonwealth places in that State in accordance with the Commonwealth Act;

“**applied Stamp Act**” means the *Stamp Act 1921* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act;

“**Commonwealth Act**” means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

”.

**40. Section 4AA inserted**

After section 4 the following section is inserted —

“

**4AA. Instruments subject to dual liability**

- (1) If an instrument or 2 or more instruments is, are or may be liable for duty under both this Act and the applied



**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 6** Stamp duty**Division 2** The Stamp Regulations 2003**r. 44**

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[\* *Reprint 1 as at 12 August 2006.*  
*For amendments to 12 January 2007 see Gazette*  
*21 March 2006.*]

**44. Regulation 3 inserted**

After regulation 2 the following regulation is inserted —

“

**3. Application of regulations in non-Commonwealth places**

(1) In this regulation —

“**applied Stamp Regulations**” means the *Stamp Regulations 2003* of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act.

(2) In these regulations, unless the contrary intention appears —

- (a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of Western Australia; and
- (b) a reference to the Act is to be read as a reference to the Act in its application as a law of Western Australia.

(3) These regulations are to be read with the applied Stamp Regulations as a single body of law.

”



**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Taxation administration **Part 7**  
The Taxation Administration Act 2003 **Division 1**  
**r. 45**

**Part 7 — Taxation administration****Division 1 — The *Taxation Administration Act 2003*****45. Modification of the *Taxation Administration Act 2003***

This Division sets out modifications of the *Taxation Administration Act 2003*\* in its application as a law of Western Australia.

[\* *Reprint 1 as at 14 October 2005.*

*For subsequent amendments see Act No. 38 of 2005 and Acts No. 60 and 77 of 2006.]*

**46. Section 3 modified**

Section 3(1)(k) is modified by inserting after “taxation Act” —  
“ in its application as a law of Western Australia ”.

**47. Sections 5A and 5B inserted**

After section 5 the following sections are inserted —

“

**5A. Application of Act in non-Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
- (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia; and
  - (b) a reference to the regulations is to be read as a reference to the *Taxation Administration Regulations 2003* in their application as a law of Western Australia; and
  - (c) a reference to any of the following Acts is to be read as a reference to the Act of that name in its application as a law of Western Australia —
    - (i) the *Debits Tax Act 2002*;

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- (ii) the *Debits Tax Assessment Act 2002*;
- (iii) the *Land Tax Act 2002*;
- (iv) the *Land Tax Assessment Act 2002*;
- (v) the *Metropolitan Region Improvement Tax Act 1959*;
- (vi) the *Metropolitan Region Town Planning Scheme Act 1959*;
- (vii) the *Pay-roll Tax Act 2002*;
- (viii) the *Pay-roll Tax Assessment Act 2002*;
- (ix) the *Planning and Development Act 2005*;
- (x) the *Stamp Act 1921*.

- (2) This Act is to be read with the applied Taxation Administration Act as a single body of law.

**5B. Application of taxation Acts in non-Commonwealth places**

In each taxation Act, unless the contrary intention appears, a reference (however expressed) to an Act administered by the Commissioner is to be read as including a reference to an Act of which the Commissioner has the general administration under an arrangement under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* section 5.

”.

**48. Section 10 modified**

Section 10(6) is modified by inserting after “Commissioner” in the first place where it occurs —

“

under this Act, or taken to be delegated under the applied Taxation Administration Act,

”.

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007**

Taxation administration **Part 7**  
 The Taxation Administration Act 2003 **Division 1**  
**r. 49**

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**49. Section 114 modified**

- (1) Section 114(1)(e) is modified by inserting after “a taxation Act” —  
 “ or an applied taxation Act ”.
- (2) Section 114(2) is modified as follows:
- (a) by inserting after “a taxation Act” in both places where it occurs —  
 “ or an applied taxation Act ”;
  - (b) in paragraph (a) by inserting after “the taxation Act” —  
 “ or the applied taxation Act ”;
  - (c) in paragraph (b) by inserting after “this Act” —  
 “ or the applied Taxation Administration Act ”.

**50. Glossary modified**

The Glossary is modified by inserting in their appropriate alphabetical positions —

“

“**applied taxation Act**” means a taxation Act in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act;

“**applied Taxation Administration Act**” means the *Taxation Administration Act 2003* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act;

“**Commonwealth Act**” means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

“**Commonwealth place**” means a Commonwealth place in or in relation to which the applied Taxation Administration Act applies, or is taken to have applied, under the Commonwealth Act;

”.

**Commonwealth Places (Mirror Taxes Administration) Regulations 2007****Part 7** Taxation administration**Division 2** The Taxation Administration Regulations 2003**r. 51**

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**Division 2 — The Taxation Administration Regulations 2003****51. Modification of the Taxation Administration Regulations 2003**

This Division sets out modifications of the *Taxation Administration Regulations 2003*\* in their application as a law of Western Australia.

[\* *Published in Gazette 27 June 2003, p. 2419-22.*  
*For amendments to 12 January 2007 see Western Australian Legislation Information Tables for 2005, Table 4, p. 414 and Gazette 22 December 2006.*]

**52. Regulation 2A inserted**

After regulation 2 the following regulation is inserted —

“

**2A. Application of regulations in non-Commonwealth places**

- (1) In these regulations, unless the contrary intention appears —
  - (a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of Western Australia; and
  - (b) a reference to the Act is to be read as a reference to the Act in its application as a law of Western Australia.
- (2) These regulations are to be read with the applied Taxation Administration Regulations as a single body of law.

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(3) In these regulations —

**“applied Taxation Administration Regulations”**means the *Taxation Administration**Regulations 2003* of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act.

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By Command of the Governor,

M. C. WAUCHOPE, Clerk of the Executive Council.

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