



Western Australia

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

Compare between:

[08 Dec 2012, 00-b0-05] and [24 Oct 2020, 00-c0-01]



Commonwealth Places (Mirror Taxes Administration) Act 1999

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

### **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) Subject to this regulation, the modifications prescribed in 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.
- (3) The modifications prescribed in Part 2 have effect on and from 1 July 2008.
- (4) The modification [prescribed](#) in regulation 29 has effect on and from 25 June 2010.

**r. 4**

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- (5) The modifications [prescribed](#) in regulation 47 have effect on and from 1 July 2008.

- (6) [The modification prescribed in regulation 31A has effect on and from 1 July 2019.](#)

Note for this regulation:

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.

*[Regulation 3 amended: Gazette 7 Dec 2012 p. 5999;  
[SL 2020/206 r. 4.](#)]*

**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.

Note for this regulation:

If a modification is to replace or insert a numbered provision, the new provision is identified by the superscript 1M appearing after the provision number. If a modification is to replace or insert a definition, the new definition is identified by the superscript 1M appearing after the defined term.

*[Regulation 4 amended: Gazette 7 Dec 2012 p. 5999.]*

## **5. Repeal of Regulations**

The *Commonwealth Places (Mirror Taxes Administration) Regulations 2002* are repealed.

## **6A. Use of notes**

A note set out at the foot of a provision of these regulations is provided to assist understanding and does not form part of these regulations.

*[Regulation 6A inserted: Gazette 7 Dec 2012 p. 5999.]*

## **Part 2 — Duties**

*[Heading inserted: Gazette 7 Dec 2012 p. 6000.]*

### **Division 1 — The Duties Act 2008**

*[Heading inserted: Gazette 7 Dec 2012 p. 6000.]*

#### **6. Modification of the Duties Act 2008**

This Division sets out modifications of the *Duties Act 2008* in its application as a law of Western Australia.

*[Regulation 6 inserted: Gazette 7 Dec 2012 p. 6000.]*

#### **7. Section 3 modified**

In section 3 insert in alphabetical order:

*applied Duties Act*<sup>1M</sup> means the *Duties Act 2008* (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*<sup>1M</sup> means the *Commonwealth Places (Mirror Taxes) Act 1998* (Commonwealth);

*[Regulation 7 inserted: Gazette 7 Dec 2012 p. 6000.]*

#### **8. Sections 8A and 8B inserted**

After section 7 insert:

##### **8A.<sup>1M</sup> 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 *Duties Regulations 2008* in their application as a law of Western Australia; and
  - (c) a reference to the *Stamp Act 1921* 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; and
  - (e) 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
  - (f) 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; and
  - (g) a reference to the *Duties Legislation Amendment Act 2008* 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 Duties Act as a single body of law.
- (3) If this Act requires any duty paid or payable (including in another State or a Territory) 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 Duties Act must also be taken into account if it would have been taken into account under this Act if it were paid or payable under this Act.

**8B.<sup>1M</sup> Things subject to dual liability**

- (1) If a transaction, instrument or other thing is or may be liable to duty under both this Act and the applied Duties Act, the total amount of duty payable under this Act and the applied Duties Act may be calculated under this Act by reference to the sum of —
  - (a) the amount or amounts in respect of which duty is payable under this Act; and
  - (b) the amount or amounts in respect of which duty is payable under the applied Duties Act.
- (2) Despite subsection (1), the total amount of duty payable in relation to a transaction, instrument or other thing cannot exceed the amount of duty that would be payable if the Commonwealth places in Western Australia were not Commonwealth places.
- (3) The amount of duty payable on or in relation to the transaction, instrument or thing under this Act is the amount calculated in accordance with subsections (1) and (2), less any amount paid under the applied Duties Act.

*[Regulation 8 inserted: Gazette 7 Dec 2012 p. 6000-1.]*

**9. Section 268 modified**

In section 268(1) in the definition of *foreign tax* delete “Commonwealth,” and insert:

Commonwealth (other than an applied law),

*[Regulation 9 inserted: Gazette 7 Dec 2012 p. 6001.]*



**Division 2 — The *Duties Regulations 2008***

[Heading inserted: Gazette 7 Dec 2012 p. 6002.]

**10. Modification of the *Duties Regulations 2008***

This Division sets out modifications of the *Duties Regulations 2008* in their application as a law of Western Australia.

[Regulation 10 inserted: Gazette 7 Dec 2012 p. 6002.]

**11. Regulation 3A inserted**

After regulation 2 insert:

**3A.<sup>1M</sup> Application of regulations in non-Commonwealth places**

(1) In this regulation —

*applied Duties Regulations* means the *Duties Regulations 2008* (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 Duties Regulations as a single body of law.

*[Regulation 11 inserted: Gazette 7 Dec 2012 p. 6002.]*

*[12. Deleted: Gazette 7 Dec 2012 p. 6000.]*

## 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.*

*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 —

“

*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 —

“

##### 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.
- ”.

## **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
- (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 —

- (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.

”.

## **Part 5 — Pay-roll tax**

### **Division 1 — The *Pay-roll Tax Act 2002***

#### **25. Modification of the *Pay-roll Tax Act 2002***

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

[\* *Act No. 47 of 2002.*

*For subsequent amendments see Western Australian Legislation Information Tables for 2005, Table 1, p. 329.]*

#### **26. 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 *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.
- (2) This Act is to be read with the applied Pay-roll Tax Act as a single body of law.

”.

### **Division 2 — The *Pay-roll Tax Assessment Act 2002***

#### **27. Modification of the *Pay-roll Tax Assessment Act 2002***

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

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

”.

**29. Section 5B inserted**

At the beginning of Part 2 Division 1 insert:

**5B.<sup>1M</sup> References to jurisdictions**

For the purposes of this Division —

- (a) Western Australia, other than the Commonwealth places in Western Australia; and
- (b) the Commonwealth places in Western Australia,

are to be treated as 2 separate Australian jurisdictions.

*[Regulation 29 inserted: Gazette 7 Dec 2012 p. 6002.]*

**30. Section 16A inserted**

After section 16 the following section is inserted —

“

**16A. Dual liability — non-group employers**

- (1) If a non-group employer is, for a period, liable to pay pay-roll tax under Part 2 Division 2 of this Act and liable to pay pay-roll tax under Part 2 Division 2 of the applied Pay-roll Tax Assessment Act then, for the purposes of calculating the amount of pay-roll tax the employer is liable to pay, a reference to WA taxable wages in Part 2 Division 2 of this Act is to be read as a reference 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 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~~[reference](#) 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.

”.

[\[Regulation 31 amended: SL 2020/206 r. 5.\]](#)

**31A. Section 23N inserted**

At the end of Part 2 Division 6 insert —

**23N. Dual liability for assessment year beginning  
1 July 2019**

- (1) For the purposes of the assessment year beginning on  
1 July 2019, in section 16A —
- (a) a reference to Part 2 Division 2 of this Act is  
taken to include a reference to Part 2 Division 6  
of this Act; and
  - (b) a reference to Part 2 Division 2 of the applied  
Pay-roll Tax Assessment Act is taken to include  
a reference to Part 2 Division 6 of the applied  
Pay-roll Tax Assessment Act.
- (2) For the purposes of the assessment year beginning on  
1 July 2019, in section 20A —
- (a) a reference to Part 2 Division 3 of this Act is  
taken to include a reference to Part 2 Division 6  
of this Act; and
  - (b) a reference to Part 2 Division 3 of the applied  
Pay-roll Tax Assessment Act is taken to include  
a reference to Part 2 Division 6 of the applied  
Pay-roll Tax Assessment Act.

[Regulation 31A inserted: SL 2020/206 r. 6.]

**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

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), (3) deleted]

[Regulation 34 amended: Gazette 7 Dec 2012 p. 6003.]

**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 —

- (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.

”.

## **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.

- (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 Stamp Act, the total amount of duty payable under this Act and the applied Stamp Act may be calculated under

this Act by reference to the amount equal to the sum of —

- (a) the amount or amounts in respect of which duty is payable under this Act; and
  - (b) the amount or amounts in respect of which duty is payable under the applied Stamp Act.
- (2) The amount of duty payable on the instrument or instruments under this Act is the amount calculated under subsection (1) less any amount paid under the applied Stamp Act.

”.

**41. Section 81 modified**

Section 81 is modified in the definition of “corresponding Act” by inserting after “State” —

“ or an applied interstate law ”.

**42. Section 119 modified**

Section 119(1) is modified in the definition of “exempt body” by inserting after paragraph (a) the following paragraph —

“

- (aa) the Commonwealth or the Crown in right of the Commonwealth;

”.

**Division 2 — The Stamp Regulations 2003**

**43. Modification of the Stamp Regulations 2003**

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

[\* *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.

”.

## **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 *Duties Act 2008*;

- [(ii) deleted]*
- (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.

”.

*[Regulation 47 amended: Gazette 7 Dec 2012 p. 6003.]*

**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,

”.

**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;



”.

**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.

(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.

”.

## Notes

<sup>1</sup>—This is a compilation of the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007*. ~~The following~~ and includes amendments made by other written laws. For provisions that have come into operation see the compilation table ~~contains information about those regulations~~.

## Compilation table

Citation	<del>Gazetta</del> <sup>1</sup> Publi <del>shed</del>	Commencement
<i>Commonwealth Places (Mirror Taxes Administration) Regulations 2007</i>	5 Feb 2007 p. 267-303	5 Feb 2007 [The commencement date of 2 Feb 2007 that was specified was before the date of gazettal in the <i>Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007</i> ]
<i>Commonwealth Places (Mirror Taxes Administration) Amendment Regulations 2012</i>	7 Dec 2012 p. 5998-6003	r. 1 and 2: 7 Dec 2012 (see r. 2(a)); Regulations other than r. 1 and 2: 8 Dec 2012 (see r. 2(b))
<a href="#"><i>Finance Regulations Amendment Regulations 2020 Pt. 2</i></a>	<a href="#">SL 2020/206</a> <a href="#">23 Oct 2020</a>	<a href="#">24 Oct 2020 (see r. 2(b))</a>