

Western Australia

**Commonwealth Places (Mirror Taxes  
Administration) Regulations 2002**

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## Commonwealth Places (Mirror Taxes Administration) Regulations 2002

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## **Commonwealth Places (Mirror Taxes Administration) Regulations 2002**

### **Part 1 — Preliminary**

#### **1. Citation**

These regulations may be cited as the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*.

#### **2. Commencement**

- (1) These regulations do not have effect unless an arrangement is in operation under section 5 of the Act.
- (2) When such an arrangement is in operation, these regulations and the modifications they prescribe are deemed to have taken effect on 6 October 1997.
- (3) If a State taxing law was repealed before these regulations take effect then, despite the repeal, when these regulations are deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified, in accordance with these regulations, on 6 October 1997.

#### **3. Modification of State taxing laws**

- (1) In its operation as an applied WA law, the Act is modified by omitting section 7.

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- (2) 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 (3).
- (3) 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;
  - (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;
  - (c) the person has taken the action in accordance with the corresponding applied law; and
  - (d) the Commissioner has enough 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.
- (4) 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.



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## Part 2 — Debits tax

### Division 1 — The *Debits Tax Act 1990*

#### 4. **Modification of the *Debits Tax Act 1990***

This Division sets out modifications of the *Debits Tax Act 1990*\*.

[\* *Act No. 56 of 1990.*

*For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1, p. 95.]*

#### 5. **Section 2A inserted**

After section 2 the following section is inserted —

“

#### **2A. 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 1990* 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 1990*

#### 6. **Modification of the *Debits Tax Assessment Act 1990***

This Division sets out modifications of the *Debits Tax Assessment Act 1990*\*.

[\* *Act No. 57 of 1990.*

*For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1, p. 95.]*

**7. Section 2A inserted**

After section 2 the following section is inserted —

“

**2A. 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;
  - (b) a reference to the *Debits Tax Act 1990* is to be read as a reference to that Act in its application as a law of Western Australia;
  - (c) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to that Act in its application as a law of Western Australia; and
  - (d) 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 section 5 of the *Commonwealth Places (Mirror Taxes Administration) Act 1999*.
- (2) This Act is to be read with the applied Debits Tax Assessment Act as a single body of law.

”.

**8. Section 3 modified**

- (1) Section 3(1) is modified by inserting the following definitions in their appropriate alphabetical positions —

“

**“applied Debits Tax Act”** means the *Debits Tax Act 1990* 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 Mirror Taxes Act;

“**applied Debits Tax Assessment Act**” means the *Debits Tax Assessment Act 1990* 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 Mirror Taxes Act;

“**Commonwealth Mirror Taxes 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 Debits Tax Assessment Act applies, or is taken to have applied, under the Commonwealth Mirror Taxes Act;

”.

- (2) Section 3(1) is modified in the definition of “exempt debit” by inserting in paragraph (c) after “liable to pay” —

“

under this Act or the applied Debits Tax Assessment Act

”.

**9. Section 35 modified**

- (1) Section 35(1) is modified as follows:

- (a) in paragraph (d) by inserting after “this Act” —  
“ or the applied Debits Tax Assessment Act ”;
- (b) in paragraph (e) by inserting after “this Act” —  
“ or the applied Debits Tax Assessment Act ”.

- (2) After section 35(2) the following subsection is inserted —

“

- (3) The Commissioner may use for the purposes of any other Act administered by the Commissioner any information concerning the affairs of a person acquired by the Commissioner under or for the purposes of this Act.

”.

**Division 3 — The *Debits Tax Assessment Regulations 1997***

**10. Modification of the *Debits Tax Assessment Regulations 1997***

This division sets out modifications of the *Debits Tax Assessment Regulations 1997*\*.

[\* *Published in Gazette 21 February 1997, p. 1237-8.*  
*For amendments to 14 November 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 72.*]

**11. Regulation 1A inserted**

After regulation 1 the following regulation is inserted —

“

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

- (1) In these regulations —
  - (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;
  - (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 Debits Tax Assessment Regulations as a single body of law.
- (3) In these regulations —

**“applied Debits Tax Assessment Regulations”** means the *Debits Tax Assessment Regulations 1997* of Western Australia in their operation as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act.

”.

## **Part 3 — Financial institutions duty**

### **Division 1 — The *Financial Institutions Duty Act 1983***

#### **12. Modification of the *Financial Institutions Duty Act 1983***

This Division sets out modifications of the *Financial Institutions Duty Act 1983*\*.

[\* Reprinted as at 19 November 1992.

For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1, p. 134.]

#### **13. Section 2A inserted**

After section 2 the following section is inserted —

“

##### **2A. 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;
  - (b) 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;
  - (c) a reference (however expressed) to an Act administered by the Commissioner is to be read as including a reference to an Act administered by the Commissioner under an arrangement under section 5 of the *Commonwealth Places (Mirror Taxes Administration) Act 1999*.
- (2) This Act is to be read with the applied FID Act as a single body of law.

”.

**14. Section 3 modified**

- (1) Section 3(1) is modified by inserting the following definitions in their appropriate alphabetical positions —

“

“**applied FID Act**” means the *Financial Institutions Duty Act 1983* 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 Mirror Taxes 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 Mirror Taxes Act;

“**Commonwealth Mirror Taxes 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 FID Act applies, or is taken to have applied, under the Commonwealth Mirror Taxes Act;

”.

- (2) Section 3(1) is modified by deleting the definition of “corresponding law” and inserting the following definition instead —

“

“**corresponding law**” means —

- (a) the applied FID Act;
- (b) a law of another State or a Territory that imposes a duty on receipts of financial institutions; or

- (c) a law of the Commonwealth that imposes a duty on receipts of financial institutions outside Western Australia;

”.

- (3) Section 3(1) is modified in the definition of “exempt financial institution” by deleting paragraph (b) and inserting instead —

“

- (b) is a financial institution that is exempt under subsection (1a) and (1b) from liability to pay financial institutions duty;

”.

- (4) After section 3(1) the following subsections are inserted —

“

- (1a) A financial institution is exempt from liability to pay financial institutions duty if —

- (a) it is not a registered financial institution;
- (b) it has not during the preceding 12 months had dutiable receipts exceeding \$5 000 000, nor during the preceding month had dutiable receipts exceeding \$416 666; and
- (c) it is not a member of a group whose total dutiable receipts during the preceding 12 months exceeded \$5 000 000 or during the preceding month exceeded \$416 666.

- (1b) For the purposes of subsection (1a), the amount of the dutiable receipts of a financial institution or a group during a period is the amount equal to the sum of —

- (a) the amount of the dutiable receipts within the meaning of this Act of the institution or group during the period; and
- (b) the amount of the dutiable receipts within the meaning of the applied FID Act of the institution or group during the period.



”.

**15. Section 6 modified**

(1) Section 6 is modified by inserting before “This” the subsection designation “(1)”.

(2) At the end of section 6 the following subsection is inserted —  
“

(2) The Crown in right of Western Australia is bound by the applied FID Act to the same extent that it is bound by this Act.

”.

**16. Section 8 modified**

Section 8(2) is modified as follows:

(a) in paragraph (d) by inserting after “this Act” —  
“ or the applied FID Act ”;

(b) in paragraph (e) by inserting after “this Act” —  
“ or the applied FID Act ”.

**17. Section 9 modified**

(1) Section 9 is modified by inserting before “The” the subsection designation “(1)”.

(2) At the end of section 9 the following subsection is inserted —  
“

(2) The Commissioner may use for the purposes of any other Act administered by the Commissioner any information concerning the affairs of any other person acquired by the Commissioner under or for the purposes of this Act.

”.

**18. Section 10 modified**

- (1) Section 10(4)(h) is modified by deleting all the words after “liable to” and inserting instead —  
“ stamp duty as defined in subsection (5) ”.
- (2) After section 10(4) the following subsection is inserted —  
“
  - (5) In subsection (4)(h) —  
“**stamp duty**” means —
    - (a) stamp duty under Item 4 of the Second Schedule to the *Stamp Act 1921* or the applied Stamp Act; or
    - (b) stamp duty under any other law of a State or Territory, including a law that applies in another State in accordance with the Commonwealth Mirror Taxes Act.”.”.
- (3) Section 10(4)(m) is modified by inserting after “*Stamp Act 1921*” —  
“ or the applied Stamp Act ”.

**19. Section 12 modified**

After section 12(4) the following subsection is inserted —

- “
- (5) For the purposes of this section, the amount of the dutiable receipts of a financial institution during a period is the amount equal to the sum of —
    - (a) the amount of the institution’s dutiable receipts within the meaning of this Act during the period; and
    - (b) the amount of the institution’s dutiable receipts within the meaning of the applied FID Act during the period.
- ”.

**20. Section 13 modified**

After section 13(13) the following subsection is inserted —

“

- (13a) If, under section 13(13)(b) of the applied FID Act, the Commissioner has determined a period during which a person is ineligible to make an application under section 13 of that Act, then the person is also ineligible during that period to make an application under this section.

”.

**21. Section 14 modified**

After section 14(7) the following subsection is inserted —

“

- (8) If, under section 14(7)(d) of the applied FID Act, the Commissioner has determined a period during which a person is ineligible to make an application under section 14 of that Act, then the person is also ineligible during that period to make an application under this section.

”.

**22. Section 15 modified**

After section 15(5) the following subsection is inserted —

“

- (5a) If, under section 15(5)(d) of the applied FID Act, the Commissioner has determined a period during which a person is ineligible to make an application under section 15 of that Act, then the person is also ineligible during that period to make an application under this section.

”.

**23. Section 17 modified**

After section 17(7) the following subsection is inserted —

“

- (8) If, under section 17(7)(b) of the applied FID Act, the Commissioner has determined a period during which a person is ineligible to make an application under section 17 of that Act, then the person is also ineligible during that period to make an application under this section.

”.

**24. Section 19A modified**

After section 19A(5) the following subsection is inserted —

“

- (6) If, under section 19A(5) of the applied FID Act, the Commissioner has determined a period during which a person is ineligible to make an application under section 19A of that Act, then the person is also ineligible during that period to make an application under this section.

”.

**25. Section 22 modified**

After section 22(5) the following subsection is inserted —

“

- (6) For the purposes of this section, the amount of the dutiable receipts of a financial institution or group during a period is the amount equal to the sum of —
- (a) the amount of the dutiable receipts within the meaning of this Act of the institution or group during the period; and
  - (b) the amount of the dutiable receipts within the meaning of the applied FID Act of the institution or group during the period.

”.

**26. Section 23 modified**

- (1) Section 23 is modified by inserting before “A” the subsection designation “(1)”.
- (2) At the end of section 23 the following subsection is inserted —
  - “
  - (2) For the purposes of subsection (1), the amount of the dutiable receipts of a financial institution during a period is the amount equal to the sum of —
    - (a) the amount of the institution’s dutiable receipts within the meaning of this Act during the period; and
    - (b) the amount of the institution’s dutiable receipts within the meaning of the applied FID Act during the period.
  - ”.

**27. Section 26 modified**

- (1) After section 26(4) the following subsection is inserted —
  - “
  - (5) For the purposes of subsection (4), the reference in subsection (4) to the amount of an institution’s short term dealings or short term liabilities is to be read as a reference to the sum of —
    - (a) the amount of the institution’s short term dealings or short term liabilities within the meaning of this Act; and
    - (b) the amount of the institution’s short term dealings or short term liabilities within the meaning of the applied FID Act.
  - ”.
- (2) After section 26(6) the following subsection is inserted —
  - “
  - (6a) If, under subsection 26(6) of the applied FID Act, the Commissioner has determined a period during which a

person is ineligible to make an application under section 26 of that Act, then the person is also ineligible during that period to make an application under this section.

”.

(3) After section 26(7) the following subsection is inserted —

“

(7a) If, under section 26(7) of the applied FID Act, a person is not permitted to make a further application under section 26 of that Act for a period of 2 years, then, during that period, the person is not permitted to make an application under this section.

”.

**28. Section 29 modified**

After section 29(2) the following subsection is inserted —

“

- (3) For the purposes of this section, the amount of the dutiable receipts of a financial institution during a period is the amount equal to the sum of —
- (a) the amount of the institution’s dutiable receipts within the meaning of this Act during the period; and
  - (b) the amount of the institution’s dutiable receipts within the meaning of the applied FID Act during the period.

”.

**29. Section 30 modified**

- (1) Section 30 is modified by inserting before “A” the subsection designation “(1)”.
- (2) At the end of section 30 the following subsections are inserted —

“

- (2) For the purposes of subsection (1)(a), the amount of the total dutiable deposits of a depositor during a month is the amount equal to the sum of—
  - (a) the amount of the depositor’s dutiable deposits within the meaning of this Act during the month; and
  - (b) the amount of the depositor’s dutiable deposits within the meaning of the applied FID Act during the month.
- (3) For the purposes of subsection (1)(b), a reference to a dutiable deposit is to be read as including a reference to a dutiable deposit within the meaning of the applied FID Act.
- (4) If a depositor has furnished a return relating to a month under section 30 of the applied FID Act, the depositor is not required to furnish a return for that month under this section.

”.

**30. Section 40 modified**

After section 40(3) the following subsections are inserted —

“

- (4) For the purposes of subsection (2)(a), the amount of the total dutiable receipts of a financial institution during a month is the amount equal to the sum of—
  - (a) the amount of the institution’s dutiable receipts within the meaning of this Act during the month; and
  - (b) the amount of the institution’s dutiable receipts within the meaning of the applied FID Act during the month.

- (5) For the purposes of subsection (2)(b), the total of the dutiable deposits of a depositor during a month is the amount equal to the sum of —
- (a) the amount of the depositor's dutiable deposits within the meaning of this Act during the month; and
  - (b) the amount of the depositor's dutiable deposits within the meaning of the applied FID Act during the month.
- (6) The amount of duty payable under this Act on the amount of the total dutiable receipts or total dutiable deposits by a financial institution or depositor in relation to a period is reduced by any amount of duty paid or payable by the institution or depositor on that total amount under the applied FID Act in relation to the period.

”.

**31. Section 41 modified**

After subsection 41(5) the following subsections are inserted —

“

- (6) In this section, a reference to the amount of the dutiable receipts of a financial institution in relation to a period is to be read as a reference to the amount equal to the sum of —
- (a) the amount of the institution's dutiable receipts within the meaning of this Act in relation to the period; and
  - (b) the amount of the institution's dutiable receipts within the meaning of the applied FID Act in relation to the period.
- (7) In this section, a reference to the amount of the dutiable deposits of a depositor in relation to a period is to be read as a reference to the amount equal to the sum of —



- (a) the amount of the depositor's dutiable deposits within the meaning of this Act in relation to the period; and
- (b) the amount of the depositor's dutiable deposits within the meaning of the applied FID Act in relation to the period.

”.

**Division 2 — The *Financial Institutions Duty Regulations 1984***

**32. Modification of the *Financial Institutions Duty Regulations 1984***

This Division sets out modifications of the *Financial Institutions Duty Regulations 1984*\*.

[\* Reprinted as at 25 June 1997.

For amendments to 14 November 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 101.]

**33. Regulation 2 inserted**

After regulation 1 the following regulation is inserted —

“

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

- (1) In these regulations —
  - (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 FID Regulations as a single body of law.
- (3) In these regulations —

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**Part 3** Financial institutions duty

**Division 2** The Financial Institutions Duty Regulations 1984

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**“applied FID Regulations”** means the *Financial Institutions Duty Regulations 1984* of Western Australia in their operation as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act.

”.

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## Part 4 — Land tax

### Division 1 — The *Land Tax Act 1976*

#### 34. Modification of the *Land Tax Act 1976*

This Division sets out modifications of the *Land Tax Act 1976*\* in its application as a law of Western Australia.

[\* Reprinted as at 9 August 2002.]

#### 35. Section 3A inserted

After section 3 the following section is inserted —

“

#### 3A. 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;
  - (b) a reference to the *Land Tax Assessment Act 1976* 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 1976*

#### 36. Modification of the *Land Tax Assessment Act 1976*

This Division sets out modifications of the *Land Tax Assessment Act 1976*\*.

[\* Reprinted as at 23 February 2001.  
For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1, p. 200.]

**37. Section 4 inserted**

After section 3 the following section is inserted —

“

**4. 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;
  - (b) a reference to the regulations is to be read as a reference to the regulations in their application as a law of Western Australia;
  - (c) a reference to the *Land Tax Act 1976* is to be read as a reference to that Act in its application as a law of Western Australia;
  - (d) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to that Act in its application as a law of Western Australia; and
  - (e) 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 section 5 of the *Commonwealth Places (Mirror Taxes Administration) Act 1999*.
- (2) This Act is to be read with the applied Land Tax Assessment Act as a single body of law.

”.

**38. Section 5 modified**

Section 5(1) is modified by inserting the following definitions in their appropriate alphabetical positions —

“

**“applied Land Tax Act”** means the *Land Tax Act 1976* 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 Mirror Taxes Act;

**“applied Land Tax Assessment Act”** means the *Land Tax Assessment Act 1976* 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 Mirror Taxes Act;

**“Commonwealth Mirror Taxes 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 Land Tax Assessment Act applies, or is taken to have applied, under the Commonwealth Mirror Taxes Act;

”.

**39. Section 11 modified**

- (1) Section 11(2) is modified by inserting after “in connection with this Act” —

“ or the applied Land Tax Assessment Act ”.

- (2) Section 11(3) is modified by inserting after “or arising out of, this Act” —

“ or the applied Land Tax Assessment Act ”.

**Division 3 — The *Land Tax Assessment Regulations 1976***

**40. Modification of the *Land Tax Assessment Regulations 1976***

This Division sets out modifications of the *Land Tax Assessment Regulations 1976*\*.

[\* *Reprinted as at 26 November 1999.*

*For amendments to 14 November 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 186.]*

**41. Regulation 3 inserted**

After regulation 2 the following regulation is inserted —

“

**3. 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;

(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 1976* is to be read as a reference to that Act in its application as a law of Western Australia.

(2) These regulations are to be read with the applied Land Tax Assessment Regulations as a single body of law.

- (3) In these regulations —  
**“applied Land Tax Assessment Regulations”** means  
the *Land Tax Assessment Regulations 1976*  
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 Mirror  
Taxes Act.

”.

## **Part 5 — Metropolitan region improvement and planning**

### **Division 1 — The *Metropolitan Region Improvement Tax Act 1959***

**42. Modification of the *Metropolitan Region Improvement Tax  
Act 1959***

This Division sets out modifications of the *Metropolitan Region Improvement Tax Act 1959*\*.

[\* *Reprinted as approved 29 April 1980.*

*For subsequent amendments see 2001 Index to Legislation of  
Western Australia, Table 1, p. 233.]*

**43. Section 1A inserted**

After section 1 the following section is inserted —

“

**1A. 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;
  - (b) a reference to the *Land Tax Assessment Act 1976* 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 *Metropolitan Region Town Planning Scheme Act 1959* 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 Metropolitan Region Improvement Tax Act as a single body of law.
- (3) In this section, unless the contrary intention appears —
- “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 Mirror Taxes Act;
- “Commonwealth Mirror Taxes 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 Metropolitan Region Improvement Tax Act applies, or is taken to have applied, under the Commonwealth Mirror Taxes Act.

”.

#### **Division 2 — The Metropolitan Region Town Planning Scheme Act 1959**

#### **44. Modification of the Metropolitan Region Town Planning Scheme Act 1959**

This Division sets out modifications of the *Metropolitan Region Town Planning Scheme Act 1959*\*.

[\* *Reprinted as at 7 September 2001.*

*For subsequent amendments see Acts Nos. 25 of 2001 and 24 of 2002.]*

**45. Section 4 inserted**

After section 3 the following section is inserted —

“

**4. 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;
  - (b) a reference to the *Land Tax Assessment Act 1976* 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 *Metropolitan Region Improvement Tax Act 1959* 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 Metropolitan Region Town Planning Scheme Act as a single body of law.

- (3) In this section —

**“applied Metropolitan Region Town Planning Scheme Act”** means the *Metropolitan Region Town Planning Scheme Act 1959* in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

**“Commonwealth Mirror Taxes 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 Metropolitan Region Town Planning Scheme Act applies or is taken to have applied under the Commonwealth Mirror Taxes Act.

”.

## Part 6 — Pay-roll tax

### Division 1 — The *Pay-roll Tax Act 1971*

#### 46. Modification of the *Pay-Roll Tax Act 1971*

This Division sets out modifications of the *Pay-roll Tax Act 1971*\*.

[\* *Reprinted as at 10 November 2000.*

*For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1, p. 273.]*

#### 47. Section 1A inserted

After section 1 the following section is inserted —

“

##### 1A. 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 1971* 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.

”.

#### 48. Section 4 inserted

After section 3 the following section is inserted —

“

##### 4. Determination of appropriate rates

- (1) For the purposes of determining the appropriate rate of pay-roll tax payable by an employer a reference in this Act to the amount of the taxable wages paid or payable

by the employer for a period is to be read as a reference to the amount equal to the sum of —

- (a) the amount of the taxable wages within the meaning of the *Pay-roll Tax Assessment Act 1971* that are paid or payable by the employer for the period; and
  - (b) the amount of the taxable wages within the meaning of the applied Pay-roll Tax Assessment Act that are paid or payable by the employer during the period.
- (2) For the purposes of determining the appropriate rate of pay-roll tax payable by an employer for a period, a reference in this Act to the amount of interstate wages paid or payable by the employer for the period is to be read as excluding a reference to any amount of taxable wages within the meaning of the applied Pay-roll Assessment Tax Act that are paid or payable by the employer during the period.

”.

**Division 2 — The *Pay-roll Tax Assessment Act 1971***

**49. Modification of the *Pay-roll Tax Assessment Act 1971***

This Division sets out modifications of the *Pay-roll Tax Assessment Act 1971*\*.

[\* *Reprinted as at 4 October 2002.*]

**50. 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;
  - (b) a reference to the *Pay-roll Tax Act 1971* 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 *Taxation (Reciprocal Powers) Act 1989* 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) The Crown in right of Western Australia is bound by the applied Pay-roll Tax Act and the applied Pay-roll Tax Assessment Act to the same extent that it is bound by this Act.

”.

**51. Section 3 modified**

- (1) Section 3(1) is modified by inserting the following definitions in their appropriate alphabetical positions —

“

**“applied Pay-roll Tax Act”** means the *Pay-roll Tax Act 1971* 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 Mirror Taxes Act;

**“applied Pay-roll Tax Assessment Act”** means the *Pay-roll Tax Assessment Act 1971* 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 Mirror Taxes Act;

**“Commonwealth Mirror Taxes 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 Pay-roll Tax Assessment Act applies, or is taken to have applied, under the Commonwealth Mirror Taxes Act;

”.

- (2) Section 3(1) is modified by deleting the definition of “corresponding law” and inserting the following definition instead —

“

**“corresponding law”** means —

- (a) the applied Pay-roll Tax Act;
- (b) the applied Pay-roll Tax Assessment Act; or
- (c) a law in force in another State or a Territory (including an applied State law within the meaning of the Commonwealth Mirror Taxes Act) relating to the imposition on employers of a tax on wages paid or payable by them and the assessment and collection of that tax, except the *Pay-roll Tax Assessment Act 1941* of the Commonwealth;

”.

**52. Section 5 modified**

Section 5(1) is modified as follows:

- (a) in paragraph (b) by inserting after “this Act” —  
“ or the applied Pay-roll Tax Assessment Act ”;

- (b) in paragraph (c) by inserting after “this Act” —  
“ or the applied Pay-roll Tax Assessment Act ”.

**53. Section 13 modified**

After section 13(4), the following subsections are inserted —

“

- (5) In this section a reference to the taxable wages to be specified in a return for a period by an employer is to be read as a reference to the amount equal to the sum of —
- (a) the amount of the taxable wages to be specified in the return for that period for the purposes of this section; and
  - (b) the amount of the taxable wages to be specified in a return for that period for the purposes of section 13 of the applied Pay-roll Tax Assessment Act.
- (6) If an employer has furnished a return relating to a period under section 13 of the applied Pay-roll Tax Assessment Act, the employer is not required to furnish a return for that period under this section.

”.

**Division 3 — The *Pay-roll Tax Assessment Regulations 1971***

**54. Modification of the *Pay-roll Tax Assessment Regulations 1971***

This Division sets out modifications of the *Pay-roll Tax Assessment Regulations 1971*\*.

[\* *Reprinted as at 13 September 2002.*]



**55. Regulation 1A inserted**

After regulation 1, the following regulation is inserted —

“

**1A. 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;
  - (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;
  - (c) a reference to the *Revenue Laws Amendment (Assessment) Act 1997* 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 *Pay-roll Tax Amendment Regulations 1997* is to be read as a reference to those regulations in their application as a law of Western Australia.
- (2) These regulations are to be read with the applied Pay-roll Tax Assessment Regulations as a single body of law.

”.

**56. Regulation 2 amended**

Regulation 2 is amended by inserting the following definition in its appropriate alphabetical position —

“

**“applied Pay-roll Tax Assessment Regulations”** means the *Pay-roll Tax Assessment Regulations 1971* of Western Australia in their application as a law of

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the Commonwealth in or in relation to  
Commonwealth places in Western Australia in  
accordance with the Commonwealth Mirror  
Taxes Act;

”.

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## Part 7 — Stamp duty

### Division 1 — The Stamp Act 1921

#### 57. Modification of the Stamp Act 1921

This Division sets out modifications of the *Stamp Act 1921* \*.

[\* Reprinted as at 3 August 2001.

*For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1, p. 354, and Acts Nos. 7 and 11 of 2002.]*

#### 58. 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;
  - (b) a reference to the regulations is to be read as a reference to those regulations in their application as a law of Western Australia;
  - (c) a reference to the *Revenue Laws Amendment (Assessment) Act 2000* is to be read as a reference to that Act in its application as a law of Western Australia;
  - (d) a reference to the *Stamp Act Amendment Act 1979* is to be read as a reference to that Act in its application as a law of Western Australia;
  - (e) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to that Act in its application as a law of Western Australia;
  - (f) a reference (however expressed) to an Act administered by the Commissioner is to be read

as including a reference to an Act administered by the Commissioner under an arrangement under section 5 of the *Commonwealth Places (Mirror Taxes Administration) Act 1999*.

- (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 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.

”.

**59. Section 4 modified**

Section 4(1) is modified by inserting the following definitions 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 Mirror Taxes 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 Mirror Taxes Act;

**“Commonwealth Mirror Taxes 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 Stamp

Act applies, or is taken to have applied, under the  
Commonwealth Mirror Taxes Act;

”.

**60. 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 amount of duty payable is calculated by reference to the amount equal to the sum of —
  - (a) the amount or amounts on which duty is payable under this Act; and
  - (b) the amount or amounts on 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) minus any amount paid or payable under the applied Stamp Act.

”.

**61. Section 8 modified**

- (1) Section 8 is modified by inserting before “The” the subsection designation “(1)”.
- (2) At the end of section 8 the following subsection is inserted —

“

- (2) The Commissioner may use for the purposes of any other Act administered by the Commissioner any information concerning the affairs of any other person acquired by the Commissioner, by reason of his or her office, under or for the purposes of this Act.

”.

**62. Section 9 modified**

Section 9(2) is modified as follows:

- (a) in paragraph (a) by inserting after “this Act” —  
“ or the applied Stamp Act ”;
- (b) in paragraph (b) by inserting after “this Act” —  
“ or the applied Stamp Act ”.

**63. Section 31B modified**

Section 31B(5) is modified by deleting “the law of another State or of a Territory” and inserting instead —

“  
the applied Stamp Act or a law in force in another State or a Territory, including an applied interstate law  
”.

**64. Section 73D modified**

Section 73D(6a)(b) is modified by deleting “in another jurisdiction” and inserting instead —

“  
under the applied Stamp Act or a law in force in another State or a Territory, including an applied interstate law  
”.

**65. Section 75AE modified**

After subsection 75AE(2) the following subsection is inserted —

- “
- (2a) For the purposes of subsection (2)(b), if duty is or may be payable on the instrument of conveyance or transfer of property both under this Act and the applied Stamp Act, the purchaser is entitled to a rebate only if the total value of the property conveyed or transferred by the instrument does not exceed \$135 000.
- ”

”.

**66. Section 76AH modified**

Section 76AH(4)(b) is modified by deleting “in another jurisdiction” and inserting instead —

“

under the applied Stamp Act or a law in force in another State or a Territory, including an applied interstate law

”.

**67. Section 76AO modified**

Section 76AO(4)(b) is modified by deleting “in another jurisdiction” and inserting instead —

“

under the applied Stamp Act or a law in force in another State or a Territory, including an applied interstate law

”.

**68. Section 84 modified**

After section 84(4) the following subsection is inserted —

“

(5) In this section —

- (a) a reference to duty paid or payable in another State is to be read as including a reference to duty paid or payable under the applied Stamp Act or under an applied interstate law;
- (b) a reference to an instrument that is exempt in another State is to be read as including a reference to an instrument that is exempt under the applied Stamp Act or under an applied interstate law.

”.

**69. Section 87 modified**

- (1) Section 87(1) is modified by inserting after “Second Schedule” —

“

or item 13 of the Second Schedule to the applied Stamp Act

”.

- (2) Section 87(1b) is modified by inserting after “or (2)” —

“

of the Second Schedule or item 13(1)(a), (1a) or (2) of the Second Schedule to the applied Stamp Act (as the case requires)

”.

**70. Section 112A modified**

Section 112A(1) is modified by deleting the definition of “corresponding law” and inserting the following definition instead —

“

“**corresponding law**” means —

- (a) the applied Stamp Act;
- (b) a law in force in another State or in a Territory that is declared by proclamation to be a corresponding law for the purposes of Division 3; or
- (c) an applied interstate law that corresponds to a law referred to in paragraph (b).

”.

**Division 2 — The Stamp Regulations 1979**

**71. Modification of the Stamp Regulations 1979**

This Division sets out modifications of the *Stamp Regulations 1979*\*.



[\* Reprinted as at 3 November 2000.

For amendments to 14 November 2002 see 2001 Index to  
Legislation of Western Australia, Table 4, p. 319.]

**72. Regulation 1A inserted**

After regulation 1 the following regulation is inserted —

“

**1A. 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 Stamp Regulations as a single body of law.
- (3) In these regulations —

“**applied Stamp Regulations**” means the *Stamp Regulations 1979* 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 Mirror Taxes Act;

“**Commonwealth Mirror Taxes 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 Stamp Regulations apply, or are taken to have applied, under the Commonwealth Mirror Taxes Act.

”.

## **Part 8 — Reciprocal powers**

### **Division 1 — The *Taxation (Reciprocal Powers) Act 1989***

**73. Modification of the *Taxation (Reciprocal Powers) Act 1989***

This Division sets out modifications of the *Taxation (Reciprocal Powers) Act 1989*\*.

[\* Reprinted as at 12 October 2001.]

**74. Section 2A inserted**

After section 2 the following section is inserted —

“

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

(1) In this Act —

(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 a State Taxation Act 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 Taxation (Reciprocal Powers) Act as a single body of law.

”.

**75. Section 3 modified**

(1) Section 3(1) is modified by inserting the following definitions 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 Mirror Taxes Act;

**“applied Taxation (Reciprocal Powers) Act”** means the *Taxation (Reciprocal Powers) Act 1989* 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 Mirror Taxes Act;

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

**“Commonwealth place”** means a Commonwealth place to which the applied Taxation (Reciprocal Powers) Act applies, or is taken to have applied, under the Commonwealth Mirror Taxes Act;

”.

- (2) Section 3(1) is modified by deleting the definition of “corresponding law” and inserting instead —

“

**“corresponding law”** means —

- (a) a law declared under subsection (4) to be a corresponding law for the purposes of this Act; or
- (b) an applied interstate law that corresponds to a law referred to in paragraph (a);

”.

- (3) Section 3(1) is modified by deleting the definition of “recognized revenue law” and inserting instead —

“

**“recognised revenue law”** means —

- (a) a law of the Commonwealth or another State declared under subsection (2) to be a recognised revenue law for the purposes of this Act; or
- (b) an applied interstate law that corresponds to a law referred to in paragraph (a).

”.

(4) After section 3(2) the following subsection is inserted —

“

- (2a) An office under an applied interstate law of a State is taken to be a corresponding office for the purposes of this Act if the applied interstate law corresponds to a law of that State that has been declared under subsection (2) to be a recognised revenue law.

”.

**76. Section 9 modified**

Section 9(1)(b) is deleted and the following paragraphs are inserted instead —

“

- (b) the Commissioner or any other officer of a State administering a law of the State relating to taxation or a law of the Commonwealth that is a recognised revenue law;
- (c) a person authorised by a Commissioner or other officer referred to in paragraph (b).

”.

**Division 2 — The Taxation (Reciprocal Powers)  
Regulations 1990**

**77. Modification of the Taxation (Reciprocal Powers)  
Regulations 1990**

This Division sets out modifications of the *Taxation (Reciprocal Powers) Regulations 1990*\*.

[\* *Published in Gazette 5 October 1990, p. 5160-1.*]

**78. 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 (Reciprocal Powers) Regulations as a single body of law.

- (3) In these regulations —

**“applied Taxation (Reciprocal Powers)**

**Regulations”** means the *Taxation (Reciprocal Powers) Regulations 1990* in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia under the Commonwealth Mirror Taxes Act.

”.

**Notes**

- <sup>1</sup> This is a compilation of the *Commonwealth Places (Mirror Taxes Administration) Regulations 2003* and includes the amendments made by the other written laws referred to in the following table.

**Compilation table**

<b>Citation</b>	<b>Gazettal</b>	<b>Commencement</b>
<i>Commonwealth Places (Mirror Taxes Administration) Regulations 2003</i>	17 Dec 2002 p. 5935-88	6 Oct 1997 (see r. 2)