Western Australia

Commonwealth Places (Mirror Taxes) Act 1998
of the Commonwealth

Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002

 This notice is not WA law and therefore cannot be found on the database.

Western Australia

Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002

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Commonwealth Places (Mirror Taxes) Act 1998
of the Commonwealth

Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002

## Part 1 — Preliminary

##### 1. Citation

 This notice may be cited as the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*.

##### 2. Commencement

 (1) This notice does not have effect unless an arrangement is in operation under section 9 of the Commonwealth Places Mirror Taxes Act in relation to Western Australia.

 (2) When such an arrangement is in operation, this notice and the modifications it prescribes are deemed to have taken effect on 6 October 1997.

 (3) If an applied WA law was repealed before this notice takes effect then, despite the repeal, when this notice is deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified on 6 October 1997 as set out in this notice.

##### 3. Definitions

 In this notice —

 **“**applied WA law**”** means the provisions of a State taxing law of Western Australia that apply or are taken to have applied 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;

 **“**WA taxing law**”** means a State taxing law of Western Australia.

##### 4. Modification of applied WA laws

 (1) For the purposes of section 8 of the Commonwealth Mirror Taxes Act, each applied WA law is taken to be modified to the extent necessary to give effect to subregulation (2).

 (2) If —

 (a) an applied WA law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding State taxing 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 applied WA law and the corresponding State taxing law in relation to the event, state of affairs or transaction;

 (c) the person has taken the action in accordance with the corresponding State taxing 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 applied WA law or the corresponding State taxing law or both, as the case requires,

 then —

 (e) the person is not required to take the action under the applied WA 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 applied WA law in relation to the event, state of affairs or transaction.

 (3) The particular modifications set out in this notice of certain applied WA laws have effect for the purposes of section 8 of the Commonwealth Mirror Taxes Act.

## Part 2 — Debits tax

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

##### 5. Modification of the applied Act

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

 [\* *Act No. 56 of 1990.*

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

##### 6. Section 2A inserted

 After section 2 the following section is inserted —

“

2A. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act.

 (2) This Act is to be read with the corresponding Debits Tax Act as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes)(Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Debits Tax Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Debits Tax Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

”.

### Division 2 — The applied *Debits Tax Assessment Act 1990*

##### 7. Modification of the applied Act

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

 [\* *Act No. 57 of 1990.
 For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1,* *p. 95.*]

##### 8. Section 2A inserted

 After section 2 the following section is inserted —

“

2A. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the regulations is to be read as a reference to the regulations 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;

 (c) a reference (however expressed) to an Act administered by the Commissioner is to be read as a reference to —

 (i) an Act of which the Commissioner has the general administration under an arrangement under section 9 of the Commonwealth Mirror Taxes Act; or

 (ii) an Act administered by the Commissioner as a law of Western Australia;

 (d) a reference to the *Debits Tax Act 1990* is to be read as a reference to the applied Debits Tax Act;

 (e) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to the applied Taxation (Reciprocal Powers) Act; and

 (f) a reference to the *Gazette* is to be read as a reference to the *Government Gazette* of Western Australia.

 (2) This Act is to be read with the corresponding Debits Tax Assessment Act as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Debits Tax Assessment Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Debits Tax Assessment Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

 ”.

##### 9. 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 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 accordance with the Commonwealth Mirror Taxes Act;

 **“**applied WA law**”** has the same meaning as in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*;

 **“**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 this Act applies or is taken to have applied under section 6 of the Commonwealth Mirror Taxes Act;

 **“**corresponding Debits Tax Act**”** means the *Debits Tax Act 1990* of Western Australia in its application as a law of Western Australia;

 **“**corresponding Debits Tax Assessment Act**”** means the *Debits Tax Assessment Act 1990* of Western Australia in its application as a law of Western Australia;

 ”.

 (2) Section 3(1) is further modified as follows:

 (a) by deleting the definition of “Commissioner” and inserting the following definition instead —

“

 **“**Commissioner**”** means the Commissioner of State Revenue of Western Australia;

 ”;

 (b) in paragraph (a)(iii) of the definition of “excluded debit” by inserting after “any other” —

 “ applied WA law or any ”;

 (c) in paragraph (a)(iv) of the definition of “excluded debit” by inserting after “any other” —

 “ applied WA law or any ”;

 (d) in the definition of “exempt debit” by inserting in paragraph (c) after “liable to pay” —

“

 under this Act or the corresponding Debits Tax Assessment Act

 ”.

 (3) Section 3(8) is modified by deleting “State of Western Australia” from both places where it occurs and inserting instead —

 “ Commonwealth ”.

##### 10. Section 7 modified

 (1) Section 7 is modified by inserting before “The” the subsection designation “(1)”.

 (2) At the end of section 7 the following subsections are inserted —

“

 (2) If, under section 7 of the corresponding Debits Tax Assessment Act, the Commissioner has delegated a function under that Act to a person, the corresponding function under this Act is taken to have been delegated to the person under this section.

 (3) A person who is authorised to perform a function under the corresponding Debits Tax Assessment Act is taken to be authorised to perform the corresponding function under this Act.

 ”.

##### 11. Section 8 modified

 Section 8(4) is repealed and the following subsection is inserted instead —

“

 (4) If —

 (a) an enactment passed after the commencement of section 8 of the corresponding Debits Tax Assessment Act applies in or in relation to Commonwealth places in Western Australia as a law of the Commonwealth in accordance with the Commonwealth Mirror Taxes Act; and

 (b) the enactment purports to exempt a person from liability to pay taxes under the laws of Western Australia or to pay certain taxes under those laws that include debits tax imposed by the corresponding Debits Tax Act,

 then the enactment is not to be construed as exempting the person from liability to pay debits tax imposed by the applied Debits Tax Act unless it expressly exempts the person from that liability.

 ”.

##### 12. Section 14 modified

 (1) Section 14(1)(b) is modified by deleting “State of Western Australia” and inserting instead —

 “ Commonwealth ”.

 (2) Section 14(5) is modified as follows:

 (a) by deleting from paragraph (a)(ii) “State of Western Australia” and inserting instead —

 “ Commonwealth ”;

 (b) by deleting from paragraph (b)(ii) “State of Western Australia” and inserting instead —

 “ Commonwealth ”.

##### 13. Section 15 modified

 Section 15(1)(b) is modified by deleting “State of Western Australia” and inserting instead —

 “ Commonwealth ”.

##### 14. Section 19 modified

 (1) Section 19(3)(b)(ii) is modified by deleting “State of Western Australia” and inserting instead —

 “ Commonwealth ”.

 (2) Section 19(4) is modified by deleting “State of Western Australia” and inserting instead —

 “ Commonwealth ”.

##### 15. Section 26 modified

 Section 26(1) is modified by deleting “State of Western Australia” and inserting instead —

 “ Commonwealth ”.

##### 16. Section 29 modified

 Section 29(1)(d) is modified by deleting “State of Western Australia” and inserting instead —

 “ Commonwealth ”.

##### 17. Section 35 modified

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

 (a) in paragraph (d) by inserting after “this Act” —

 “ or the corresponding Debits Tax Assessment Act ”;

 (b) in paragraph (e) by inserting after “this Act” —

 “ or the corresponding 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 applied *Debits Tax Assessment Regulations 1997*

##### 18. Modification of the applied regulations

 This Division sets out modifications of the *Debits Tax Assessment Regulations 1997*\*of Western Australia.

 [\* *Published 21 February 1997, p. 1237‑8.*

 *For amendments to 9 December 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 72.*]

##### 19. Regulation 1A inserted

 After regulation 1 the following regulation is inserted —

“

1A. Application of regulations in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and

 (b) a reference to the Act is to be read as a reference to the 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 Mirror Taxes Act.

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

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes)(Modification of Applied Laws (WA)) Notice 2002*, these regulations are deemed to be further modified to any extent that is necessary or convenient to enable these regulations to operate effectively as a law of the Commonwealth.

 (4) In these regulations —

 **“**corresponding Debits Tax Assessment Regulations**”** means the *Debits Tax Assessment Regulations 1997* of Western Australia in their application as a law of Western Australia.

”.

## Part 3 — Financial institutions duty

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

##### 20. Modification of the applied Act

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

 [\* *Reprinted as at 19 November 1992.
For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1,* *p. 134.*]

##### 21. Section 2A inserted

 After section 2 the following section is inserted —

“

2A. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the regulations is to be read as a reference to the regulations 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;

 (c) a reference (however expressed) to an Act administered by the Commissioner is to be read as a reference to —

 (i) an Act of which the Commissioner has the general administration under an arrangement under section 9 of the Commonwealth Mirror Taxes Act; or

 (ii) an Act administered by the Commissioner as a law of Western Australia;

 (d) a reference to the Treasury is to be read as a reference to the Department of Treasury and Finance of Western Australia;

 (e) a reference to the Supreme Court is to be read as a reference to the Supreme Court of Western Australia;

 (f) a reference to the *Stamp Act 1921* is to be read as a reference to the applied Stamp Act; and

 (g) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to the applied Taxation (Reciprocal Powers) Act.

 (2) This Act is to be read with the corresponding FID Act as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding FID Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding FID Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

”.

##### 22. Section 3 modified

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

“

 **“**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 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 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 this Act applies or is taken to have applied under section 6 of the Commonwealth Mirror Taxes Act;

 **“**corresponding FID Act**”** means the *Financial Institutions Duty Act 1983* of Western Australia in its application as a law of Western Australia;

 **“**corresponding Stamp Act**”** means the *Stamp Act 1921* of Western Australia in its application as a law of Western Australia;

 ”.

 (2) Section 3(1) is further modified as follows:

 (a) by deleting the definition of “Commissioner” and inserting the following definition instead —

“

 **“**Commissioner**”** means the Commissioner of State Revenue of Western Australia;

 ”;

 (b) by deleting the definition of “corresponding law” and inserting the following definition instead —

“

 **“**corresponding law**”** means —

 (a) the corresponding FID Act;

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

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

 ”;

 (c) in the definition of “exempt financial institution” by deleting paragraph (b) and inserting the following paragraph instead —

“

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

 ”;

 (d) in paragraph (b) of the definition of “trustee corporation” by deleting “this State” and inserting instead —

 “ Western Australia ”.

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

“

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

 (a) it is not a registered financial institution and 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

 (b) 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 receipts or dutiable receipts of a financial institution during a period is the amount equal to the sum of —

 (a) the amount of the institution’s receipts or dutiable receipts within the meaning of this Act during the period; and

 (b) the amount of the institution’s receipts or dutiable receipts within the meaning of the corresponding FID Act during the period.

 ”.

##### 23. Section 6 repealed

 Section 6 is repealed.

##### 24. Section 7 modified

 After section 7(8) the following subsections are inserted —

“

 (9) If, under section 7 of the corresponding FID Act, the Commissioner has delegated a function under that Act to a person, the corresponding function under this Act is taken to have been delegated to the person under this section.

 (10) A person who is authorised to perform a function under the corresponding FID Act is taken to be authorised to perform the corresponding function under this Act.

”.

##### 25. Section 8 modified

 Section 8(2) is modified as follows:

 (a) in paragraph (d) by inserting after “this Act” —

 “ or the corresponding FID Act ”;

 (b) in paragraph (e) by inserting after “this Act” —

 “ or the corresponding FID Act ”.

##### 26. 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 him or her, by reason of his or her office, under or for the purposes of this Act.

 ”.

##### 27. 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 applied Stamp Act or the corresponding 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.

 ”.

##### 28. 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 corresponding FID Act during the period.

 ”.

##### 29. Section 13 modified

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

“

 (13a) If, under section 13(13)(b) of the corresponding 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.

 ”.

##### 30. Section 14 modified

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

“

 (8) If, under section 14(7)(d) of the corresponding 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.

 ”.

##### 31. Section 15 modified

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

“

 (5a) If, under section 15(5)(d) of the corresponding 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.

 ”.

##### 32. Section 17 modified

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

“

 (8) If, under section 17(7)(b) of the corresponding 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.

 ”.

##### 33. Section 19A modified

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

“

 (6) If, under section 19A(5)(d) of the corresponding 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.

 ”.

##### 34. 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 corresponding FID Act of the institution or group during the period.

”.

##### 35. 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 institution’s dutiable receipts within the meaning of this Act; and

 (b) the institution’s dutiable receipts within the meaning of the corresponding FID Act.

 ”.

##### 36. Section 26 modified

 (1) Section 26(4)(a) is modified as follows:

 (a) by inserting after “short term dealings” —

 “ in Western Australia ”;

 (b) by inserting after “short term liabilities” —

 “ in Western Australia ”.

 (2) After section 26(6) the following subsection is inserted —

“

 (6a) If, under section 26(6) of the corresponding 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 corresponding FID Act, a person may not 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.

 ”.

 (4) Section 26(8) is amended by inserting before “*Financial Institutions Duty Amendment Act 1985*” —

 “ applied ”.

##### 37. 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 corresponding FID Act during the period.

 ”.

##### 38. 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 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 corresponding 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 corresponding FID Act.

 (4) If a depositor has furnished a return relating to a month under section 30 of the corresponding FID Act, the depositor is not required to furnish a return for that month under this section.

”.

##### 39. 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 corresponding FID Act during the month.

 (5) For the purposes of subsection (2)(b), 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 corresponding 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 corresponding FID Act in relation to the period.

 ”.

##### 40. Section 41 modified

 After section 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 corresponding 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 corresponding FID Act in relation to the period.

”.

##### 41. Section 42 modified

 Section 42(5) is modified by deleting all the words between “debt due” and “sued” and inserting instead —

 “ to the Crown in right of the Commonwealth and may be ”.

##### 42. Section 46 modified

 Section 46(1) is modified by deleting all the words between “debt due” and “to the Commissioner” and inserting instead —

 “ to the Crown in right of the Commonwealth and payable ”.

##### 43. Section 51 modified

 Section 51(8) is modified by inserting after “Police Force” —

 “ of Western Australia ”.

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

##### 44. Modification of the applied regulations

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

 [\* *Reprinted 25 June 1997.*

 *For amendments to 9 December 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 101*.]

##### 45. Regulation 2 inserted

 After regulation 1 the following regulation is inserted —

“

2. Application of regulations in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and

 (b) a reference to the Actis to be read as a reference to the 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 Mirror Taxes Act.

 (2) These regulations are to be read with the corresponding FID Regulations as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, these regulations are deemed to be further modified to any extent that is necessary or convenient to enable these regulations to operate effectively as a law of the Commonwealth.

 (4) In these regulations —

 **“**corresponding FID Regulations**”** means the *Financial Institutions Duty Regulations 1984* of Western Australia in their application as a law of Western Australia.

”.

##### 46. Regulation 4 modified

 Regulation 4 is modified by deleting “this State” and inserting instead —

 “ the State of Western Australia ”.

## Part 4 — Land tax

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

##### 47. Modification of the applied Act

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

 [\* *Reprinted as at 9 August 2002.*]

##### 48. Section 3A inserted

 After section 3 the following section is inserted —

“

3A. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and

 (b) a reference to the *Land Tax Assessment Act 1976* is to be read as a reference to the applied Land Tax Assessment Act*.*

 (2) This Act is to be read with the corresponding Land Tax Act as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Land Tax Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Land Tax Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

”.

### Division 2 — The applied *Land Tax Assessment Act 1976*

##### 49. Modification of the applied Act

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

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

##### 50. Section 4 inserted

 After section 3 the following section is inserted —

“

4. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the regulations is to be read as a reference to the regulations 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;

 (c) a reference (however expressed) to an Act administered by the Commissioner is to be read as a reference to —

 (i) an Act of which the Commissioner has the general administration under an arrangement under section 9 of the Commonwealth Mirror Taxes Act; or

 (ii) an Act administered by the Commissioner as a law of Western Australia;

 (d) a reference to the *Land Tax Act 1976* is to be read as a reference to the applied Land Tax Act;

 (e) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to the applied Taxation (Reciprocal Powers) Act;

 (f) a reference to the *Gazette* is to be read as a reference to the *Government Gazette* of Western Australia;

 (g) a reference to the Minister is to be read as a reference to the Minister of the Crown in right of Western Australia to whom the administration of the corresponding Land Tax Assessment Act is for the time being committed by the Governor of Western Australia;

 (h) a reference to the “Registry of Deeds” is to be read as a reference to the Registry of Deeds established under the *Registration of Deeds Act 1856* of Western Australia; and

 (i) a reference to any of the following Acts is to be read as a reference to the Act of that name of the Parliament of Western Australia —

 (i) the *Disability Services Act 1993*;

 (ii) the *Financial Administration and Audit Act 1985*;

 (iii) the *Gaming Commission Act 1987*;

 (iv) the *Land Act 1933*;

 (v) the *Land Administration Act 1997*;

 (vi) the *Local Courts Act 1904*;

 (vii) the *Local Government Act 1995*;

 (viii) the *Metropolitan Region Town Planning Scheme Act 1959*;

 (ix) the *Mining Act 1978*;

 (x) the *Murdoch University Act 1973*;

 (xi) the *Public Sector Management Act 1994*;

 (xii) the *Registration of Deeds Act 1856*;

 (xiii) the *State Superannuation Act 2000*;

 (xiv) the *Teacher Education Act 1972*;

 (xv) the *Town Planning and Development Act 1928*;

 (xvi) the *Town Planning and Development Act Amendment Act 1956*;

 (xvii) the *Transfer of Land Act 1893*;

 (xiii) the *University of Western Australia Act 1911*;

 (xix) the *Western Australian Institute of Technology Act 1966*;

 (xx) the *Valuation of Land Act 1978*.

 (2) This Act is to be read with the corresponding Land Tax Assessment Act as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Land Tax Assessment Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Land Tax Assessment Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

”.

##### 51. Section 5 modified

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

“

 **“**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;

 **“**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 in or in relation to which this Act applies or is taken to have applied under section 6 of the Commonwealth Mirror Taxes Act;

 **“**corresponding Land Tax Act**”** means the *Land Tax Act 1976* of Western Australia in its application as a law of Western Australia;

 **“**corresponding Land Tax Assessment Act**”** means the *Land Tax Assessment Act 1976* of Western Australia in its application as a law of Western Australia;

”.

 (2) Section 5(1) is further modified as follows:

 (a) by deleting the definition of “Commissioner” and inserting the following definition instead —

“

 **“**Commissioner**”** means the Commissioner of State Revenue of Western Australia;

 ”;

 (b) by deleting the definition of “Crown”;

 (c) in the definition of “public statutory authority” by inserting after “State” —

 “ of Western Australia ”;

 (d) in the definition of “registered” by inserting after “deeds” —

 “ of Western Australia ”;

 (e) in the definition of “registered” by deleting “Forests Department” and inserting instead —

“

 Department of Conservation and Land Management of Western Australia

”;

 (f) in the definition of “registered” by deleting “Department of Mines” and inserting instead —

“

 Department of Mineral and Petroleum Resources of Western Australia

 ”;

 (g) in the definition of “registered” by inserting after “any Act” —

 “ of the Parliament of Western Australia ”;

 (h) Section 5(2) is modified by inserting after “or any other Act” in the first place in which it occurs —

 “ of Western Australia ”.

##### 52. Section 6 modified

 Section 6 is modified by deleting “of State Taxation”.

##### 53. Section 6A modified

 Section 6A is modified by deleting “State Taxation Department” and inserting instead —

“

 Department of Treasury and Finance of the State of Western Australia

 ”.

##### 54. Section 11 modified

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

 “ or the corresponding Land Tax Assessment Act ”.

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

 “ or the corresponding Land Tax Assessment Act ”.

##### 55. Section 12 modified

 (1) Section 12(1) is modified by deleting “State Taxation Department” and inserting instead —

“

 Department of Treasury and Finance of the State of Western Australia

 ”.

 (2) After section 12(1) the following subsection is inserted —

“

 (2) Any information obtained by the Commissioner or any officer of the Department of Treasury and Finance of the State of Western Australia in the performance of his or her duties under any other Act administered by the Commissioner may be used in connection with his or her duties under this Act, and any such information may be used as evidence in any legal proceedings under this Act.

 ”.

##### 56. Section 40 modified

 Section 40 is modified by deleting “Her Majesty” and inserting instead —

 “ the Crown in right of the Commonwealth ”.

##### 57. Section 41 modified

 Section 41 is modified by deleting “Her Majesty” and inserting instead —

 “ the Crown in right of the Commonwealth ”.

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

##### 58. Modification of the applied regulations

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

 [\* *Reprinted 26 November 1999.*

 *For amendments to 9 December 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 186*.]

##### 59. Regulation 3 inserted

 After regulation 2 the following regulation is inserted —

“

3. Application of regulations in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the Act is to be read as a reference to the 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 Mirror Taxes Act;

 (c) a reference to the Department of Land Administration is to be read as a reference to the Department of the State of Western Australia of that name;

 (d) a reference to the State Revenue Department is to be read as a reference to the Office of State Revenue of the Department of Treasury and Finance of Western Australia; and

 (e) a reference to the State is a reference to the State of Western Australia.

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

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, these regulations are deemed to be further modified to any extent that is necessary or convenient to enable these regulations to operate effectively as a law of the Commonwealth.

 (4) In these regulations —

 **“**corresponding Land Tax Assessment Regulations**”** means the *Land Tax Assessment Regulations 1976* of Western Australia in their application as a law of Western Australia.

”.

## Part 5 — Metropolitan region improvement and planning

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

##### 60. Modification of the applied Act

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

 [\* *Reprinted as approved 29 April 1980.
For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1,* *p. 233.*]

##### 61. Section 1A inserted

 After section 1 the following section is inserted —

“

1A. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the *Land Tax Assessment Act 1976* of Western Australia is to be read as a reference to the applied Land Tax Assessment Act; and

 (c) a reference to the *Metropolitan Region Town Planning Scheme Act 1959* of Western Australia is to be read as a reference to the applied Metropolitan Region Town Planning Scheme Act.

 (2) This Act is to be read with the corresponding Metropolitan Region Improvement Tax Act as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Metropolitan Region Improvement Tax Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Metropolitan Region Improvement Tax Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

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

 **“**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;

 **“**applied Metropolitan Region Town Planning Scheme Act**”** means the *Metropolitan Region Town Planning Scheme Act 1959* 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 this Act applies or is taken to have applied under section 6 of the Commonwealth Mirror Taxes Act;

 **“**corresponding Metropolitan Region Improvement Tax Act**”** means the *Metropolitan Region Improvement Tax Act 1959* of Western Australia in its application as a law of Western Australia.

”.

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

##### 62. Modification of the applied Act

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

 [\* *Reprinted as at 7 September 2001.
For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1,* *p. 236.*]

##### 63. Section 4 inserted

 After section 3 the following section is inserted —

“

4. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the *Land Tax Assessment Act 1976* is to be read as a reference to the applied Land Tax Assessment Act;

 (c) a reference to the *Heritage of* *Western Australia Act 1990* is a reference to the Act of that name of the Parliament of Western Australia; and

 (d) a reference to the *Metropolitan Region Improvement Tax Act 1959* is to be read as a reference to the applied Metropolitan Region Improvement Tax Act.

 (2) This Act is to be read with the corresponding Metropolitan Region Town Planning Scheme Act as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Metropolitan Region Town Planning Scheme Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Metropolitan Region Town Planning Scheme Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

”.

##### 64. Section 6 modified

 Section 6 is modified by inserting the following definitions in their appropriate alphabetical positions —

“

 **“**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;

 **“**applied Metropolitan Region Improvement Tax Act**”** means the *Metropolitan Region Improvement Tax Act 1959* 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 this Act applies or is taken to have applied under section 6 of the Commonwealth Mirror Taxes Act;

 **“**corresponding Metropolitan Region Town Planning Scheme Act**”** means the *Metropolitan Region Town Planning Scheme Act 1959* of Western Australia in its application as a law of Western Australia;

”.

##### 65. Section 41AA modified

 (1) Section 41AA(1) is modified by deleting “Consolidated Fund” and inserting instead —

 “ Consolidated Revenue Fund of the Commonwealth ”.

 (2) Section 41AA(2) is repealed.

## Part 6 — Pay‑roll tax

### Division 1 — The applied *Pay‑roll Tax Act 1971*

##### 66. Modification of the applied Act

 This Division sets out modifications of the *Pay‑roll Tax Act 1971*\* of Western Australia.

 [\* *Reprinted as at 10 November 2000.
For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1,* *p. 273.*]

##### 67. Section 1A inserted

 After section 1 the following section is inserted —

“

1A. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and

 (b) a reference to the *Pay‑roll Tax Assessment Act 1*9*71* is to be read as a reference to that 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 Mirror Taxes Act.

 (2) This Act is to be read as a single body of law with the *Pay‑roll Tax Act 1*9*71* in its application as a law of Western Australia.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Pay‑roll Tax Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Pay‑roll Tax Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

 ”.

##### 68. 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 on which pay‑roll tax is payable under 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 on which pay‑roll tax is payable under the corresponding 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 corresponding Pay‑roll Tax Assessment Act that are paid or payable by the employer during the period.

 ”.

### Division 2 — The applied *Pay‑roll Tax Assessment Act 1971*

##### 69. Modification of the applied Act

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

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

##### 70. Section 2 inserted

 After section 1 the following section is inserted —

“

2. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the *Pay‑roll Tax Act 1971* is to be read as a reference to the applied Pay‑roll Tax Act;

 (c) a reference to the regulations is to be read as a reference to the regulations 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;

 (d) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to the applied Taxation (Reciprocal Powers) Act;

 (e) a reference to the Consolidated Fund is to be read as a reference to the Consolidated Fund of Western Australia;

 (f) a reference to the Supreme Court is to be read as a reference to the Supreme Court of Western Australia;

 (g) a reference to the Treasurer is to be read as a reference to the Treasurer of Western Australia; and

 (h) a reference to any of the following Acts is to be read as a reference to the Act of that name of the Parliament of Western Australia —

 (i) the *Industrial Training Act 1975*;

 (ii) the *Local Government Act 1995*;

 (iii) the *Public Sector Management Act 1994*;

 (iv) the *Vocational Education and Training Act 1996*;

 (v) the *State Entities (Payments) Act 1999*.

 (2) This Act is to be read with the correspondingPay‑roll Tax Assessment Actas a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Pay‑roll Tax Assessment Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Pay‑roll Tax Assessment Actalone if the Commonwealth places in Western Australia were not Commonwealth places.

”.

##### 71. 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 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 in or in relation to which this Act applies or is taken to have applied under section 6 of the Commonwealth Mirror Taxes Act;

 **“**corresponding Pay‑roll Tax Assessment Act**”** means the *Pay‑roll Tax Assessment Act 1971* of Western Australia in its application as a law of Western Australia;

 ”.

 (2) Section 3(1) is further modified as follows:

 (a) in the definition of “Commissioner” by deleting all the words after “office of” and inserting instead —

“

Commissioner of State Revenue of Western Australia

 ”;

 (b) by deleting the definition of “corresponding law” and inserting the following definition instead —

“

 **“**corresponding law**”** means —

 (a) the corresponding Pay‑roll Tax Act;

 (b) the corresponding Pay‑roll Tax Assessment Act; or

 (c) any other law (including an applied State law within the meaning of the Commonwealth Mirror Taxes Act) that is in force in a State or Territory and that relates to the imposition upon employers of a tax on wages paid or payable by them or the assessment and collection of that tax, except this Act, the applied Pay‑roll Tax Act and the Commonwealth Act;

 ”;

 (c) in the definition of “interstate wages” by deleting “a corresponding law” and inserting instead —

“

 any corresponding law except the corresponding Pay‑roll Tax Assessment Act

 ”;

 (d) in the definition of “wages” by deleting paragraph (a).

##### 72. Section 4 modified

 After section 4(8) the following subsections are inserted —

“

 (9) If, under section 4 of the corresponding Pay‑roll Tax Assessment Act, the Commissioner has delegated a function under that Act to a person, the corresponding function under this Act is taken to have been delegated to the person under this section.

 (10) A person who is authorised to perform a function under the corresponding Pay‑roll Tax Assessment Act is taken to be authorised to perform the corresponding function under this Act.

 ”.

##### 73. Section 5 modified

 Section 5(1) is modified as follows:

 (a) in paragraph (b) by inserting after “this Act” —

“

 or the corresponding Pay‑roll Tax Assessment Act

 ”;

 (b) in paragraph (c) by inserting after “this Act” —

“

 or the corresponding Pay‑roll Tax Assessment Act

 ”.

##### 74. Section 7 modified

 Section 7 is modified by deleting all the words after “pay‑roll tax” and inserting instead  —

 “ at the rate fixed by the *Pay‑roll Tax Act 1971* ”.

##### 75. Section 10 modified

 Section 10(1)(la)(i) is modified by inserting after “Minister” —

“

 for the purposes of section 10(1)(la) of the corresponding Pay‑roll Tax Assessment Act

 ”.

##### 76. 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 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 corresponding Pay‑roll Tax Assessment Act.

 (6) If an employer has furnished a return relating to a period under section 13 of the corresponding Pay‑roll Tax Assessment Act, the employer is not required to furnish a return for that period under this section.

 ”.

##### 77. Section 23 modified

 Section 23(1) is modified by deleting “Her Majesty” and inserting instead —

 “ the Crown in right of the Commonwealth ”.

##### 78. Section 40 modified

 Section 40 is modified by deleting “State Taxation Department” and inserting instead —

“

 Department of Treasury and Finance of Western Australia

 ”.

##### 79. Section 49 modified

 Section 49(1) is modified by deleting “State Taxation Department” and inserting instead —

“

 Department of Treasury and Finance of Western Australia

 ”.

### Division 3 — The applied *Pay‑roll Tax Assessment Regulations 1971*

##### 80. Modification of the applied regulations

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

 [\* *Reprinted 13 September 2002.*]

##### 81. Regulation 1A inserted

 After regulation 1, the following regulation is inserted —

“

1A. Application of regulations in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the Actis to be read as a reference to the 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 Mirror Taxes Act;

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

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

 (e) a reference to any of the following Acts is to be read as a reference to the Act of that name of the Parliament of Western Australia —

 (i) the *Coal Industry Tribunal of Western Australia Act 1992*;

 (ii) the *Industrial Relations Act 1979*;

 (iii) the *Workplace Agreements Act 1993*.

 (2) These regulations are to be read with the corresponding Pay‑roll Tax Assessment Regulations as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, these regulations are deemed to be further modified to any extent that is necessary or convenient to enable these regulations to operate effectively as a law of the Commonwealth.

”.

##### 82. Regulation 2 modified

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

“

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

”.

## Part 7 — Stamp duty

### Division 1 — The applied *Stamp Act 1921*

##### 83. Modification of the applied Act

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

 [\* *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, 11 and 25 of 2002.*]

##### 84. Section 2 inserted

 After section 1 the following section is inserted —

“

2. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the regulations is to be read as a reference to the regulations 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;

 (c) a reference (however expressed) to an Act administered by the Commissioner is to be read as a reference to —

 (i) an Act of which the Commissioner has the general administration under an arrangement under section 9 of the Commonwealth Mirror Taxes Act; or

 (ii) an Act administered by the Commissioner as a law of Western Australia;

 (d) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to the applied Taxation (Reciprocal Powers) Act;

 (e) a reference to the *Gazette* is to be read as a reference to the *Government Gazette* of Western Australia;

 (f) a reference to the Supreme Court is to be read as a reference to the Supreme Court of Western Australia;

 (g) a reference to the Minister is to be read as a reference to the Minister of the Crown in right of Western Australia to whom the administration of the corresponding Stamp Act is for the time being committed by the Governor of Western Australia;

 (h) a reference to the Treasurer is to be read as a reference to the Treasurer of Western Australia;

 (i) a reference to any of the following Acts is to be read as a reference to the Act of that name of the Parliament of Western Australia —

 (i) the *Acts Amendment (Continuing Lotteries) Act 2000*;

 (ii) the *Building Societies Act 1976*;

 (iii) the *Financial Sector (Transfer of Business) Act 1999*;

 (iv) the *Gaming Commission Act 1987*;

 (v) the *Housing Societies Act 1976*;

 (vi) the *Local Government Act 1995*;

 (vii) the *Mining Act 1978*;

 (viii) the *Public Sector Management Act 1994*;

 (ix) the *Transfer of Land Act 1893*;

 (x) the *Workers’ Compensation and Rehabilitation Act 1981*;

 and

 (j) a reference to any of the following enactments is to be read as a reference to the enactment of that name 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 —

 (i) the *Pay‑roll Tax Assessment Act 1971*;

 (ii) the *Revenue Laws Amendment (Assessment) Act 2000*;

 (iii) the *Stamp Act Amendment Act 1979*;

 (iv) the *Stamp Act Regulations 1966*.

 (2) This Act is to be read with the corresponding Stamp Act as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —

 (a) to enable this Act to operate effectively as a law of the Commonwealth; and

 (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Stamp Act is as nearly as possible the same as the taxpayer’s liability would be under the corresponding Stamp Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

 (4) 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, payable or previously paid under the corresponding 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.

”.

##### 85. Section 2A modified

 Section 2A(1) is repealed.

##### 86. Section 4 modified

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

 “

 **“**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;

 **“**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;

 **“**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 this Act applies or is taken to have applied under section 6 of the Commonwealth Mirror Taxes Act;

 **“**corresponding Stamp Act**”** means the *Stamp Act 1921* of Western Australia in its application as a law of Western Australia;

”.

 (2) Section 4(1) is further modified as follows:

 (a) in the definition of “Commissioner” by deleting all the words after “office” and inserting instead —

“

 of Commissioner of State Revenue of Western Australia

 ”;

 (b) by deleting the definition of “the Crown”.

##### 87. 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 corresponding Stamp Act, the total 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 corresponding Stamp Act.

 (2) The amount of duty paid or payable on the instrument or instruments under this Act is the amount equal to the amount calculated under subsection (1) minus any amount paid or payable under the corresponding Stamp Act.

 ”.

##### 88. Section 6 modified

 After section 6(2) the following subsections are inserted —

“

 (3) If, under section 6 of the corresponding Stamp Act, the Commissioner has delegated a function under that Act to a person, the corresponding function under this Act is taken to have been delegated to the person under this section.

 (4) A person who is authorised to perform a function under the corresponding Stamp Act is taken to be authorised to perform the corresponding function under this Act.

 ”.

##### 89. Section 8 modified

 (1) Section 8 is modified as follows:

 (a) by inserting before “The” the subsection designation “(1)”;

 (b) by inserting after “this Act” —

 “ or the corresponding Stamp Act ”;

 (c) by inserting before “any other Act” —

 “ this Act or ”.

 (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 him or her 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.

 ”.

##### 90. Section 9 modified

 Section 9(2) is modified as follows:

 (a) in paragraph (a) by inserting after “this Act” —

 “ or the corresponding Stamp Act ”;

 (b) in paragraph (b) by inserting after “this Act” —

 “ or the corresponding Stamp Act ”.

##### 91. Section 11 modified

 Section 11 is modified by deleting “on behalf of the Crown”.

##### 92. Section 15B modified

 Section 15B(1)(b) is modified by deleting “*Financial Administration and Audit Act 1985*” and inserting instead —

“

 *Financial Management and Accountability Act 1997* of the Commonwealth

 ”.

##### 93. Section 16 modified

 Section 16(1) is modified by deleting “for the use of the Crown”.

##### 94. Section 26 modified

 (1) Section 26(1) is modified by deleting “Crown” and inserting instead —

 “ Commonwealth ”.

 (2) Section 26(1a) is modified by deleting “Crown” and inserting instead —

 “ Commonwealth ”.

##### 95. Section 31B modified

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

“

 the corresponding Stamp Act or a law in force in another State or Territory, including an applied law within the meaning of the Commonwealth Mirror Taxes Act,

 ”.

##### 96. Section 39A modified

 Section 39A(1) is modified by deleting “Crown” and inserting instead —

 “ Commonwealth ”.

##### 97. Section 73D modified

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

“

 under a law in force in another State or Territory

 ”.

##### 98. Section 75AE modified

 After section 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 corresponding 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.

 ”.

##### 99. Section 76AH modified

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

“

 under a law in force in another State or Territory

 ”.

##### 100. Section 76AO modified

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

 “ under a law in force in another State or Territory ”.

##### 101. Section 84 modified

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

“

 (5) In this section —

 (a) a reference to duty payable in another State is to be read as including a reference to duty payable under the corresponding Stamp Act or duty payable under a law of another State that applies as a law of the Commonwealth in or in relation to Commonwealth places in the State in accordance with the Commonwealth Mirror Taxes Act; and

 (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 corresponding Stamp Act or under a law of another State that applies as a law of the Commonwealth in or in relation to Commonwealth places in the State in accordance with the Commonwealth Mirror Taxes Act.

 ”.

##### 102. Section 87 modified

 Section 87(1) is modified by inserting after “chargeable under item 13” —

“

 of the second Schedule of this Act or the corresponding Stamp Act

 ”.

##### 103. 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 corresponding Stamp Act;

 (b) a law in force in another State or 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).

”.

##### 104. Section 112K modified

 After section 112K(1a) the following subsection is inserted —

“

 (1b) A reference in subsection (1) to an amount to be shown in a statement does not include a reference to any amount in respect of which stamp duty has been paid under the corresponding Stamp Act.

 ”.

##### 105. Section 120 modified

 Section 120(1)(f) is modified by deleting “Crown” and inserting instead —

 “ Commonwealth ”.

### Division 2 — The applied *Stamp Regulations 1979*

##### 106. Modification of the applied regulations

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

 [\* *Reprinted 3 November 2000.*

 *For amendments to 9 December 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 319*.]

##### 107. Regulation 1A inserted

 After regulation 1 the following regulation is inserted —

“

1A. Application of regulations in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and

 (b) a reference to the Act is to be read as a reference to the 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 Mirror Taxes Act.

 (2) These regulations are to be read as a single body of law with the *Stamp Regulations 1979* in their application as a law of Western Australia.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, these regulations are deemed to be further modified to any extent that is necessary or convenient to enable these regulations to operate effectively as a law of the Commonwealth.

”.

##### 108. Regulation 19 modified

 Regulation 19(1)(b) is modified by deleting “State Revenue Department” and inserting instead —

“

 Department of Treasury and Finance of Western Australia

 ”.

## Part 8 — Reciprocal powers

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

##### 109. Modification of the applied Act

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

 [\* *Reprinted 12 October 2001*.]

##### 110. Section 2A inserted

 After section 2 the following section is inserted —

“

2A. Application of Act in 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

 (b) a reference to the regulations is to be read as a reference to the regulations 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;

 (c) a reference to a State Taxation Act that is a State taxing law within the meaning of the Commonwealth Mirror Taxes Act is to be read as a reference to that 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 Mirror Taxes Act; and

 (d) a reference to a law of another State is to be read as including a reference to a law of another State in its application (if any) to Commonwealth places in that State in accordance with the Commonwealth Mirror Taxes Act.

 (2) This Act is to be read with the corresponding Taxation (Reciprocal Powers) Act as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient to enable this Act to operate effectively as a law of the Commonwealth.

”.

##### 111. Section 3 modified

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

“

 **“**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 this Act applies or is taken to have applied under section 6 of the Commonwealth Mirror Taxes Act;

 **“**corresponding Taxation (Reciprocal Powers) Act**”** means the *Taxation (Reciprocal Powers) Act 1989* of Western Australia in its application as a law of Western Australia;

”.

 (2) Section 3(1) is modified in the definition of “Commissioner” by deleting all the words after “office of” and inserting instead —

 “ Commissioner of State Revenue of Western Australia ”.

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

“

 (2a) An office that is declared to be a corresponding office for the purposes of section 3(2)(b) of the corresponding Taxation (Reciprocal Powers) Act is taken to have been declared to be a corresponding office for the purposes of this Act.

 ”.

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

##### 112. Modification of the applied regulations

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

 [\* *Published 5 October 1990, p. 5160‑1*.]

##### 113. Regulation 2A inserted

 After regulation 2 the following regulation is inserted —

“

2A. Application of regulations to 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 the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and

 (b) a reference to the Act is to be read as a reference to the 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 Mirror Taxes Act.

 (2) These regulations are to be read with the corresponding Taxation (Reciprocal Powers) Regulations as a single body of law.

 (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, these regulations are deemed to be further modified to any extent that is necessary or convenient to enable these regulations to operate effectively as a law of the Commonwealth.

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

 **“**corresponding Taxation (Reciprocal Powers) Regulations**”** means the *Taxation (Reciprocal Powers) Regulations 1990* of Western Australia in their application as a law of Western Australia.

 ”.

Notes

1 This is a compilation of the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002* and includes the amendments made by the other written laws referred to in the following table.

Compilation table

| **Citation** | **Gazettal** | **Commencement** |
| --- | --- | --- |
| *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002* | 24 Jan 2003 p. 183-264 | 6 Oct 1997 (see cl. 3) |
| **This notice is not WA law and therefore cannot be found on the database** |

Defined terms

*[This is a list of terms defined and the provisions where they are defined. The list is not part of the law.]*

**Defined term Provision(s)**

applied WA law 3

Commonwealth Mirror Taxes Act 3

WA taxing law 3