

Western Australia

Taxation (Reciprocal Powers) Regulations 1990

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Western Australia

Taxation (Reciprocal Powers) Regulations 1990

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Western Australia

TAXATION (RECIPROCAL POWERS) ACT 1989

Taxation (Reciprocal Powers) Regulations 1990

Made by His Excellency the Governor in Executive Council.

1. Citation

These regulations may be cited as the *Taxation (Reciprocal Powers) Regulations 1990*.

2. Commencement

These regulations shall come into operation on the day on which the *Taxation (Reciprocal Powers) Act 1989* comes into operation.

3. Prescribed form of search warrant

For the purposes of section 7 (1) of the Act, the form in Schedule 1 is prescribed as the form of a search warrant.

Schedule 1

[Regulation 3]

Form 1

WESTERN AUSTRALIA

TAXATION (RECIPROCAL POWERS) ACT 1989

TAXATION (RECIPROCAL POWERS) REGULATIONS 1990

SEARCH WARRANT

I, [insert name of justice of the peace issuing search warrant] of
. being a justice of the
peace and being satisfied by complaint on oath made by [insert name of
authorized officer making complaint] that there is reasonable ground for
suspecting that there are on premises situated at [insert particulars of premises]
used for residential purposes —

- (a) books that relate to the question of whether or not a recognized
revenue law is being or has been contravened;* or
- (b) relevant goods that are relevant to the assessment or collection of a
licence fee relating to relevant goods,*

hereby issue this search warrant authorizing [insert name of authorized person]
to enter and search those premises and in doing so to exercise the powers
conferred by section 7 (2) of the *Taxation (Reciprocal Powers) Act 1989*.

Issued on the day of at . . .
.

by

Justice of the Peace.

*Delete if inapplicable.

Notes

- ^{1.} This is a compilation of the *Taxation (Reciprocal Powers) Regulations 1990* and includes the amendments referred to in the following Table ^{2,3}.

Compilation table

Citation	Gazettal	Commencement
<i>Taxation (Reciprocal Powers) Regulations 1990</i>	5 Oct 1990 p. 5160-1	5 Oct 1990

- ² Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7 this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*. Pt. 1 and Pt. 8 Div. 2 of those regulations read as follows:

“

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.
- (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.

Part 8 — Reciprocal powers

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.

”

”

³ Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 8(2) of the Commonwealth, this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*. Pt. 1 and Pt. 8 Div. 2 of that notice read as follows:

“

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 8 — Reciprocal powers

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.

”
.”