



Commonwealth Places (Mirror Taxes) Regulations 2000

Statutory Rules 2000 No. 66 as amended

made under the

Commonwealth Places (Mirror Taxes) Act 1998

This compilation was prepared on 11 October 2005
taking into account amendments up to SLI 2005 No. 227

Prepared by the Office of Legislative Drafting and Publishing,
Attorney-General's Department, Canberra

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1 Name of Regulations [see Note 1]

These Regulations are the *Commonwealth Places (Mirror Taxes) Regulations 2000*.

2 Commencement [see Note 1]

These Regulations commence on gazettal.

3 Definition

In these Regulations:

Act means the *Commonwealth Places (Mirror Taxes) Act 1998*.

4 Prescribed State taxing laws — land taxes (Act s 3)

For the purposes of paragraph (b) of the definition of *State taxing law* in section 3 of the Act, the State laws in the following table are prescribed.

Item	State	Law
1	New South Wales	<i>Land Tax Act 1956</i> <i>Land Tax Management Act 1956</i>
2	Victoria	Duties Act 2000 Land Tax Act 1958
3	Queensland	<i>Duties Act 2001</i> <i>Land Tax Act 1915</i> <i>Taxation Administration Act 2001</i>

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Item	State	Law
4	Western Australia	<i>Debits Tax Act 2002</i> <i>Debits Tax Assessment Act 2002</i> <i>Metropolitan Region Improvement Tax Act 1959</i> <i>Land Tax Act 2002</i> <i>Land Tax Assessment Act 2002</i> <i>Pay-roll Tax Act 2002</i> <i>Pay-roll Tax Assessment Act 2002</i> <i>Taxation Administration Act 2003</i>
5	South Australia	<i>Land Tax Act 1936</i>
6	Tasmania	<i>Duties Act 2001</i> <i>Land Tax Act 2000</i>

Notes to the *Commonwealth Places (Mirror Taxes) Regulations 2000*

Note 1

The *Commonwealth Places (Mirror Taxes) Regulations 2000* (in force under the *Commonwealth Places (Mirror Taxes) Act 1998*) as shown in this compilation comprise Statutory Rules 2000 No. 66 amended as indicated in the Tables below.

Under the *Legislative Instruments Act 2003*, which came into force on 1 January 2005, it is a requirement for all non-exempt legislative instruments to be registered on the Federal Register of Legislative Instruments. From 1 January 2005 the Statutory Rules series ceased to exist and was replaced with Select Legislative Instruments (SLI series). Numbering conventions remain the same, ie Year and Number.

Table of Instruments

Year and number	Date of notification in <i>Gazette</i> or FRLI registration	Date of commencement	Application, saving or transitional provisions
2000 No. 66	4 May 2000	4 May 2000	
2002 No. 14	21 Feb 2002	Rr. 1–3 and Schedule 1: 1 Jan 2001 Schedule 2: 1 July 2001 Remainder: 1 Mar 2002	—
2005 No. 227	10 Oct 2005 (see F2005L02730)	Rr. 1–3 and Schedule 1: 1 Jan 2001 Schedule 2: 1 July 2003 Schedule 3: 1 July 2005 Remainder: 11 Oct 2005	—

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
R. 4	am. 2002 No. 14; 2005 No. 227 rs. 2005 No. 227
