

Commonwealth Places (Mirror Taxes) (Modification of Applied Laws — South Australia) Notice 1999

I, Robert Ivan Lucas, Treasurer of South Australia, acting under subsection 8(2) of the *Commonwealth Places (Mirror Taxes) Act 1998*, prescribe the modification of the applied laws in relation to Commonwealth places in South Australia set out in Schedule 1.

This notice is taken to have commenced on 6 October 1997.

Dated 17/11/1999.

Treasurer of South Australia



Schedule 1 Modification of applied laws

- 1 Each applied law is modified by the addition of a provision to the following effect:
- (1) "This applied law is to be read together with its corresponding State taxing law as a single body of law."
 - (2) The principle in subclause (1) is subject to any express exceptions and qualifications prescribed under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* of South Australia or the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth.

Notes

1. Subsection 8(2) of the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth authorises the Treasurer of a State to prescribe, by notice in writing, modifications of the applied laws of the State, other than modifications for the purpose of overcoming a difficulty that arises from the requirements of the Constitution. Paragraph 8(5)(a) of that Act provides that modifications made under section 8 may be expressed to take effect from a date that is earlier than the date on which the modifications are notified in the *Gazette*.

Applied law is defined in section 3 of the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth to mean the provisions of a State taxing law that apply in relation to a Commonwealth place in accordance with the Act. *State taxing law* and *Commonwealth place* are also defined in section 3 of the Act.
2. The notice is a disallowable instrument for the purposes of section 46A of the *Acts Interpretation Act 1901* of the Commonwealth.
3. Section 7 of the *Commonwealth Places (Mirror Taxes Administration) Act 1999* of South Australia authorises the modification of State taxing laws by regulation.