

South Australia

# **Commonwealth Places (Mirror Taxes Administration) (Modification of State Taxing Laws) Regulations 2014**

under the *Commonwealth Places (Mirror Taxes Administration) Act 1999*

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### **1—Short title**

These regulations may be cited as the *Commonwealth Places (Mirror Taxes Administration) (Modification of State Taxing Laws) Regulations 2014*.

### **2—Commencement**

These regulations come into operation on the day on which they are made.

### **3—Interpretation**

In these regulations—

*Act* means the *Commonwealth Places (Mirror Taxes Administration) Act 1999*.

### **4—Prescribed modification of State taxing laws (section 7 of Act)**

Each State taxing law is modified under section 7(1) of the Act by the addition of a provision to the following effect:

- (1) "This State taxing law is to be read together with its corresponding applied law as a single body of law."
- (2) The principle in subregulation (1) is subject to any express exceptions and qualifications prescribed under the Act and the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth.

**Commonwealth Places (Mirror Taxes Administration) (Modification of State Taxing Laws)  
Regulations 2014—7.8.2014**

Schedule 1—Revocation of *Commonwealth Places (Mirror Taxes Administration) (Modification of State Taxing Laws) Regulations 2000*

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**Schedule 1—Revocation of *Commonwealth Places (Mirror Taxes Administration) (Modification of State Taxing Laws) Regulations 2000***

The *Commonwealth Places (Mirror Taxes Administration) (Modification of State Taxing Laws) Regulations 2000* are revoked.

## Legislative history

### Notes

- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes or [www.legislation.sa.gov.au](http://www.legislation.sa.gov.au).

### Principal regulations

Year	No	Reference	Commencement
2014	215	<i>Gazette 7.8.2014 p3990</i>	7.8.2014: r 2