

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.

### **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.

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

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

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**Note—**

As required by section 10AA(2) of the *Subordinate Legislation Act 1978*, the Minister has certified that, in the Minister's opinion, it is necessary or appropriate that these regulations come into operation as set out in these regulations.

**Made by the Governor's Deputy**

with the advice and consent of the Executive Council  
on 7 August 2014

No 215 of 2014

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