**Information Notice**

**Act Title** **Commonwealth Places (Mirror Taxes Administration) Act 1999**

**Information Title:** **Retrospective Commencement**

**Version:** **011**

Sections 7A and 7B of the **Commonwealth Places (Mirror Taxes Administration) Act 1999** were inserted by section 3 of the **State Taxation and Financial Legislation Amendment Act 2013**, No. 69/2013. Section 3 is taken to have come into operation on 30 January 2001.
Section 3 reads as follows:

 3 New sections 7A and 7B inserted

After section 7 of the **Commonwealth Places (Mirror Taxes Administration) Act 1999 insert**—

 "7A Modified operation of State taxing laws

 (1) If, in relation to a State taxing law, there is a corresponding applied law, the State taxing law is to be read and construed with any modifications that are necessary or convenient for any of the following purposes—

 (a) for the purpose of enabling the effective operation of the State taxing law in conjunction with the corresponding applied law;

 (b) for the purpose of enabling the State taxing law to operate so that a taxpayer has a combined liability under—

 (i) the State taxing law; and

 (ii) the corresponding applied law—

that is as nearly as possible the same as the taxpayer's liability would be under the State taxing law alone if the Commonwealth places in the State were not Commonwealth places.

 (2) If a State taxing law applies to an event, state of affairs or transaction that occurred, existed or was entered into on or after 30 January 2001, then, to the extent of any inconsistency, the modifications (if any) to the State taxing law that have effect under this section in relation to the event, state of affairs or transaction prevail over the amendments (if any) to the State taxing law made by section 19.

**Note**

Section 19 of this Act amended the **Debits Tax Act 1990**, the **Financial Institutions Duty Act 1982**, the **Pay-roll Tax Act 1971**, the **Stamps Act 1958** and the **Taxation Administration Act 1997**.

 7B Actions taken under corresponding applied law

 (1) A person is not required to take an action in relation to an event, state of affairs or transaction that is otherwise required or permitted, or could be required or permitted, under a State taxing law that applies, or could apply, to any extent, to or in relation to the event, state of affairs or transaction if—

 (a) a corresponding applied law applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction; and

 (b) the person is required or permitted, or could be required or permitted, to take the action under both the State taxing law and the corresponding applied law in relation to the event, state of affairs or transaction; and

 (c) the person has taken the action in accordance with the corresponding applied law; and

 (d) the Commissioner of State Revenue has sufficient 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.

 (2) If subsection (1) applies to a person in relation to an event, state of affairs or transaction, the Commissioner of State Revenue 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.".