

Information Circular No: 74

Commonwealth Places (Mirror Taxes Administration) Act 1999

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

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The *Subordinate Legislation Act 1978*, provides for the automatic revocation of subordinate legislation. Pursuant to that Act, the *Commonwealth Places (Mirror Taxes Administration) (Modification of State Taxing Laws) Regulations 2000* (the “2000 Regulations”), under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* (the “Act”), were due to expire on 1 September 2014.

Replacement regulations, the *Commonwealth Places (Mirror Taxes Administration) (Modification of State Taxing Laws) Regulations 2014* (the “2014 Regulations”), have been made and came into force on 7 August 2014.

The Act, and the regulations under the Act, complement the principal Commonwealth Mirror Tax Act and provide for the administration and collection of mirror tax revenue.

As there is no change to existing policy regarding mirror tax arrangements, the 2014 Regulations reflect the content of the 2000 Regulations.

Further Information

Further information can be obtained from RevenueSA.

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