

SOUTH AUSTRALIA



RevenueSA

General

Circular No. 226

**COMMONWEALTH PLACES (MIRROR TAXES ADMINISTRATION)
ACT 1999**

On 14 February 2002, the Governor-General and the Governor entered into the Arrangement pursuant to section 9 of the *Commonwealth Places (Mirror Taxes) Act 1998* (Cth) and section 5 of the *Commonwealth Places (Mirror Taxes Administration) Act 1999* (SA).

Now that the above actions have taken place, the Commonwealth safety net taxation arrangements have commenced with effect from 6 October 1997.

A copy of the Arrangement can be found in the Commonwealth Gazette of 20 February 2002.

Please refer to RevenueSA Circular No. 194 for further background to the legislation, and a guide as to its effect.

FURTHER INFORMATION

Location

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6 March 2002

COMMISSIONER OF STATE TAXATION