

Commonwealth Places (Mirror Taxes) Act 1998—Notice

I, Michael Rueben Egan, Treasurer of the State of New South Wales, acting under section 8 (2) of the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth, prescribe the modification of the applied laws in relation to Commonwealth places in New South Wales set out in Schedule 1.

Signed at Sydney, this 5th day of July 2000.

MICHAEL RUEBEN EGAN, M.L.C.,
Treasurer of New South Wales

Schedule 1

1 Commencement

This notice has effect on and from 6 October 1997.

2 Definitions

In this notice:

applied NSW law means the provisions of a NSW taxing law that apply in relation to a Commonwealth place in accordance with the Act.

corresponding NSW taxing law, in relation to an applied NSW law, means the NSW taxing law to which the applied NSW law corresponds.

State modification means any modification with which a NSW taxing law is to be read and construed because of the operation of section 7 of the NSW Mirror Taxes Act as a law of New South Wales.

the Act means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth.

the NSW Mirror Taxes Act means the *Commonwealth Places (Mirror Taxes Administration) Act 1998* of New South Wales.

NSW taxing law means a State taxing law of New South Wales.

3 Modification of laws

- (1) Each applied NSW law is modified so that it applies without any State modification of the corresponding NSW taxing law.
- (2) The NSW Mirror Taxes Act, in its operation as an applied NSW law, is modified by omitting section 7.
- (3) Each applied NSW law is modified to the extent that is necessary or convenient:
 - (a) for the purpose of enabling the effective operation of the applied NSW law as a law of the Commonwealth, and
 - (b) for the purpose of enabling the applied NSW law to operate so that the combined liability of a taxpayer under:
 - (i) the applied NSW law, and
 - (ii) the corresponding NSW taxing law,is as nearly as possible the same as the taxpayer's liability would be under the corresponding NSW taxing law alone if the Commonwealth places in New South Wales were not Commonwealth places.
- (4) This clause does not authorise any modification for the purpose of overcoming a difficulty that arises from the requirements of the Constitution.