



Queensland

Commonwealth Places (Mirror Taxes Administration) Act 1999

Reprinted as in force on 14 December 1999

Reprint No. 1*

This reprint is prepared by
the Office of the Queensland Parliamentary Counsel
Warning—This reprint is not an authorised copy

* Minor differences in presentation between this reprint and another reprint with the same number are due to the conversion to new styles. The content has not changed.

Information about this reprint

This Act is reprinted as at 14 December 1999. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes.

Minor editorial changes allowed under the provisions of the Reprints Act 1992 mentioned in the following list have also been made to—

- use aspects of format and printing style consistent with current drafting practice (s 35)
- omit provisions that are no longer required (s 40)
- omit the enacting words (s 42A).

Also see endnotes for information about when provisions commenced.

Spelling

The spelling of certain words or phrases may be inconsistent with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, ‘lodgement’ has replaced ‘lodgment’).



Queensland

Commonwealth Places (Mirror Taxes Administration) Act 1999

Contents

		Page
Part 1	Preliminary	
1	Short title	3
2	Definitions	3
3	Act binds all persons	3
Part 2	Administration and operation of state taxing laws as applied laws in relation to Commonwealth places	
4	Arrangements with Commonwealth	4
5	Exercise of powers etc. by State authorities	4
Part 3	Proceedings	
6	Continuation of proceedings if place found not to be a Commonwealth place	4
7	Objection not allowable on ground of duplicate proceedings	5
8	Proceedings on certain appeals	5
9	Certificates about ownership of land	5
Part 4	Validation and saving	
10	Validation of things purportedly done under an applied law	6
11	Provisions as to operation of applied law and State taxing law if a place ceases to be a Commonwealth place	6
12	Provisions as to operation of State taxing law if a place becomes a Commonwealth place	7
Part 5	Miscellaneous	
13	Instruments referring to applied law	8
14	Regulation-making power	9
Schedule	Dictionary	10
Endnotes		
1	Index to endnotes	12

Contents

2	Date to which amendments incorporated.	12
3	Key	13
4	Table of reprints	13
5	List of legislation.	13
6	List of annotations	14

Commonwealth Places (Mirror Taxes Administration) Act 1999

[as amended by all amendments that commenced on or before 14 December 1999]

An Act to provide for the administration and operation of State taxing laws that are applied as Commonwealth laws in relation to Commonwealth places, and for other purposes

Part 1 Preliminary

1 Short title

This Act may be cited as the *Commonwealth Places (Mirror Taxes Administration) Act 1999*.

2 Definitions

The dictionary in the schedule defines particular words used in this Act.

3 Act binds all persons

This Act binds the State and, in so far as the legislative power of the State permits, the Commonwealth and the other States.

Part 2 Administration and operation of state taxing laws as applied laws in relation to Commonwealth places

4 Arrangements with Commonwealth

- (1) The Governor may make an arrangement with the Governor-General in relation to the exercise or performance of a power, duty or function (not being a power, duty or function involving the exercise of judicial power) by a State authority under an applied law.
- (2) The Governor may arrange with the Governor-General for the variation or revocation of an arrangement made under this section.

5 Exercise of powers etc. by State authorities

Despite any State law, a State authority has any power, duty or function that the Commonwealth Act authorises or requires the authority to exercise or perform.

Part 3 Proceedings

6 Continuation of proceedings if place found not to be a Commonwealth place

If—

- (a) proceedings have been commenced in a court under a law as an applied law; and
- (b) the court is satisfied that the State taxing law that corresponds to that law is not excluded by section 52(i) of the Commonwealth Constitution;

then the proceedings must be continued as though they had been commenced under the State taxing law.

7 Objection not allowable on ground of duplicate proceedings

In any proceedings under a State taxing law, an objection must not be allowed merely on the ground that proceedings have been commenced, or are pending, under a corresponding applied law.

8 Proceedings on certain appeals

- (1) This section applies to an appeal from a judgment, decree, order or sentence of a court in proceedings under a law as an applied law.
- (2) If the court is satisfied that the State taxing law that corresponds to that law is not excluded by section 52(i) of the Commonwealth Constitution, then the court must deal with the appeal as though—
 - (a) the proceedings in relation to which the appeal was brought had been brought under the State taxing law; and
 - (b) the judgment, decree, order or sentence had been given or made in proceedings brought under the State taxing law.

9 Certificates about ownership of land

- (1) In proceedings under a State taxing law (or purporting to be under a State taxing law) in which any question arises as to whether a place is a Commonwealth place, a certificate in writing given by an authorised person about any of the following matters relating to land is evidence of the matters stated in the certificate—
 - (a) the ownership of the land, or of an estate or interest in the land, on a date or during a period specified in the certificate;

Part 4 Validation and saving

[s 10]

- (b) the existence and ownership of a right in respect of the land, on a date or during a period specified in the certificate.
- (2) A document that purports to be a certificate referred to in subsection (1) must be regarded as being such a certificate, and to have been duly given, unless the contrary is proved.
- (3) In this section—
authorised person means a person who is a delegate, in respect of any power or function, under section 139 of the *Lands Acquisition Act 1989* (Cwlth).

Part 4 Validation and saving

10 Validation of things purportedly done under an applied law

If—

- (a) something purports to have been done under a law as an applied law; and
- (b) the State taxing law that corresponds to that law is not excluded by section 52(i) of the Commonwealth Constitution;

then that thing must be regarded as having been done under the State taxing law.

11 Provisions as to operation of applied law and State taxing law if a place ceases to be a Commonwealth place

- (1) This section applies if an applied law ceases, or ceased, to have effect in relation to a place at a particular time because the place ceases, or ceased, to be a Commonwealth place at that time.

-
- (2) The State taxing law to which the applied law corresponded immediately before that time—
 - (a) applies, or must be regarded as having applied, in relation to that place from that time; and
 - (b) must be read and construed as though it provided expressly that it was intended to apply in relation to that place from that time.
 - (3) The following things are not affected—
 - (a) any right, privilege, obligation or liability acquired, accrued or incurred under the applied law;
 - (b) any penalty, forfeiture or punishment incurred in respect of an offence against the applied law;
 - (c) any investigation, legal proceeding or remedy in respect of any right, privilege, obligation, liability, penalty, forfeiture or punishment referred to in paragraph (a) or (b).
 - (4) Any penalty, forfeiture or punishment referred to in subsection (3)(b) may be imposed as if the applied law had not ceased to have effect.
 - (5) An investigation, legal proceeding or remedy referred to in subsection (3)(c) may be instituted, continued or enforced as if the applied law had not ceased to have effect.

12 Provisions as to operation of State taxing law if a place becomes a Commonwealth place

- (1) This section applies if a State taxing law ceases, or ceased, to have effect in relation to a place at a particular time because the place becomes, or became, a Commonwealth place at that time.
- (2) The following things are not affected—
 - (a) the previous operation of the State taxing law before that time;
 - (b) any right, privilege, obligation or liability acquired, accrued or incurred under the State taxing law;

14 Regulation-making power

The Governor in Council may make regulations under this Act.

Schedule Dictionary

section 2

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

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

Commonwealth place means a place in the State acquired by the Commonwealth for public purposes.

corresponding applied law, in relation to a State taxing law, means an applied law that corresponds to the State taxing law.

excluded by section 52(i) of the Commonwealth Constitution means inapplicable by reason only of the operation of section 52 of the Commonwealth Constitution in relation to Commonwealth places.

in relation to, when used in relation to a Commonwealth place or a place that was a Commonwealth place, means in, or in relation to, the Commonwealth place or former Commonwealth place.

proceedings means any proceedings, whether civil or criminal and whether original or appellate.

State authority means any of the following—

- (a) the Governor, a Minister or a member of the Executive Council of the State;
- (b) a court of the State;
- (c) a person who holds office as a member of a court of the State;
- (d) a body created by or under the law of the State;
- (e) an officer or employee of the State, or of a body referred to in paragraph (d).

State law means—

- (a) any law in force in the State, whether written or unwritten; and
- (b) any instrument made or having effect under a law referred to in paragraph (a);

but does not include a law of the Commonwealth, whether written or unwritten, or an instrument made or having effect under such a law.

State taxing law means a State law that is a State taxing law within the meaning of the Commonwealth Act.

Endnotes

1 Index to endnotes

	Page
2 Date to which amendments incorporated	12
3 Key	13
4 Table of reprints	13
5 List of legislation	13
6 List of annotations	14

2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 14 December 1999. Future amendments of the Commonwealth Places (Mirror Taxes Administration) Act 1999 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No. [X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments to	Effective	Reprint date
1	1999 Act No. 49	4 November 1999	14 December 1999

5 List of legislation

Commonwealth Places (Mirror Taxes Administration) Act 1999 No. 25

date of assent 16 June 1999

commenced on date of assent

amending legislation—

Revenue and Other Legislation Amendment Act (No. 2) 1999 No. 49 ss 1, 2(3), 38 sch

date of assent 4 November 1999

commenced on date of assent

6 List of annotations

Act binds all persons

s 3 prov hdg sub 1999 No. 49 s 38 sch

PART 6—AMENDMENT OF LAND TAX ACT 1915

pt 6 (ss 15–17) om R1 (see RA s 40)

© State of Queensland 2009