

## 16. Charge of duties on instruments

- (1) From and after the commencement of this Act <sup>1</sup> and subject to subsection (2), the duties to be charged for the use of the Crown on or in respect of the instruments specified in the Second Schedule shall, subject to this Act, be the duties specified opposite to those instruments in that Schedule, which duties shall be in substitution for the duties chargeable under the enactments repealed by this Act.
- (2) The duties specified in the Second Schedule shall be subject to the exemptions specified in the Third Schedule or otherwise by or under this Act and in any other Act for the time being in force.
- (3) Where an instrument which relates to property situate in, or deemed to be situate in, Western Australia or to any matter or thing done or to be done in Western Australia —
  - (a) is executed in Western Australia and held in some place outside Western Australia; or
  - (b) is executed in some place outside Western Australia and held in that place or another place outside Western Australia,

the provisions of this Act shall extend and apply to the instrument, notwithstanding that the instrument is not in Western Australia, in all respects as if the instrument were executed and held in Western Australia.

*[Section 16 amended by No. 21 of 1961 s. 2; No. 3 of 1971 s. 2; No. 37 of 1979 s. 14; No. 112 of 1982 s. 3; No. 98 of 1986 s. 4; No. 33 of 1987 s. 6; No. 41 of 1989 s. 7.]*