

**17B. Requirement to lodge instrument**

- (1) A person who is, or may be, liable to pay duty on an instrument must lodge the instrument with the Commissioner —
- (a) within 2 months after the date on which the instrument was first executed; or
  - (b) if the instrument is a dutiable statement —within 2 months after the occurrence of the transaction or event to which the dutiable statement relates.

Penalty: \$5 000.

- (2) Subsection (1) does not apply in a particular case if a provision of a stamp Act specifies that in that particular case the instrument must be lodged at or within a different time or period.

*[Section 17B inserted by No. 2 of 2003 s. 9.]*