

17B. Requirement to lodge instrument

- (1) A person who is, or may be, liable to pay duty on an instrument except a mortgage must lodge the instrument with the Commissioner within 2 months after the date on which the instrument was first executed.

Penalty: \$5 000.

- (1a) The person who is, or may be, liable to pay duty on a mortgage must lodge the mortgage with the Commissioner each time a liability arises under section 87, and must lodge it within 2 months after the respective liability date as defined in section 81.
- (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; amended by No. 66 of 2003 s. 7; No. 12 of 2004 s. 22.]