

**17C. Instrument to be endorsed when duty paid etc.**

- (1) When —
- (a) duty is paid on an instrument;
  - (b) penalty tax or any other amount payable under a stamp Act in respect of an instrument is paid;
  - (c) the payment of duty payable on, or penalty tax or any other amount payable under a stamp Act in respect of, an instrument is waived;
  - (d) the Commissioner assesses an instrument as being not chargeable with duty;
  - (e) the Commissioner exempts an instrument from duty; or
  - (f) the Commissioner allows a reduction of the duty payable on an instrument,

the Commissioner is to endorse the instrument accordingly.

- (2) An endorsement under subsection (1) must be made in a prescribed manner.
- (3) An instrument is taken to be endorsed in accordance with subsection (1) if the Commissioner endorses, in a prescribed manner, a copy or memorandum of the instrument under section 20 of the *Taxation Administration Act 2003*.
- (3a) An instrument is taken to be endorsed in accordance with subsection (1) if the Commissioner endorses it under section 31B(15), 63A(2), 72(4), 74(4), 77(2) or 77A(11).
- (4) The grant or transfer of a licence (as defined in section 76B) is taken to be endorsed in accordance with subsection (1) when it is granted or transferred.
- (5) An endorsement on an instrument, or on a copy or memorandum of an instrument, in a prescribed manner is *prima facie* evidence of the matters noted in the endorsement.
- (6) The Commissioner may, at the request of a party to an instrument specified in the Third Schedule, endorse the instrument as exempt from duty.

[Section 17C inserted by No. 2 of 2003 s. 9; amended by No. 66 of 2003 s. 8.]