

## Notes

<sup>1</sup> This is a compilation of the *Stamp Act 1921* and includes the amendments made by the other written laws referred to in the following table<sup>6-11</sup>. For amendments that had not come into operation on the date on which this compilation was prepared see endnote<sup>1a</sup>. The table also contains information about any reprint.

### Compilation table

Short title	Number and year	Assent	Commencement
<i>Stamp Act 1921</i>	10 of 1922	31 Jan 1922	1 Apr 1922 (see s. 1 and <i>Gazette</i> 17 Mar 1922 p. 479)
<i>Stamp Act Amendment Act 1923</i>	53 of 1923	22 Dec 1923	22 Dec 1923
<i>Stamp Act Amendment Act 1924</i>	23 of 1924	31 Dec 1924	31 Dec 1924
<i>Ministers' Titles Act 1925</i> s. 2	8 of 1925	24 Sep 1925	24 Sep 1925
<i>Stamp Act Amendment Act 1925</i>	47 of 1925	31 Dec 1925	31 Dec 1925
<i>Stamp Act Amendment Act 1926</i>	17 of 1926	6 Nov 1926	6 Nov 1926
<i>Stamp Act Amendment Act 1927</i>	10 of 1927	6 Dec 1927	6 Dec 1927
<i>Stamp Act Amendment Act 1928</i>	22 of 1928	21 Dec 1928	21 Dec 1928
<i>Stamp Act Amendment Act 1929</i>	5 of 1929	7 Oct 1929	7 Oct 1929
<i>Stamp Act Amendment Act (No. 3) 1930</i>	11 of 1930	19 Nov 1930	19 Nov 1930
<i>Stamp Act Amendment Act (No. 1) 1930</i>	12 of 1930	19 Nov 1930	19 Nov 1930
<i>Stamp Act Amendment Act 1931</i>	39 of 1931	26 Nov 1931	1 Dec 1931 (see s. 2 and <i>Gazette</i> 27 Nov 1931 p. 2499)
<b>Reprint of the <i>Stamp Act 1921</i> in Appendix to session Volume 1933-34</b> <sup>12</sup> (includes amendments listed above)			
<i>Stamp Act Amendment Act 1941</i>	35 of 1941	19 Dec 1941	19 Dec 1941
<i>Stamp Act Amendment Act 1942</i>	40 of 1942	23 Dec 1942	23 Dec 1942
<i>Stamp Act Amendment Act 1944</i>	20 of 1944	23 Dec 1944	23 Dec 1944
<b>Reprint of the <i>Stamp Act 1921</i> approved 3 Apr 1950 in Volume 5 of Reprinted Acts</b> (includes amendments listed above)			
<i>Stamp Act Amendment Act 1950</i>	11 of 1950	17 Nov 1950	17 Nov 1950

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Stamp Act Amendment Act 1954</i>	5 of 1954	25 Aug 1954	25 Aug 1954
<i>Betting Control Act 1954</i> s. 3(2)	63 of 1954	30 Dec 1954	1 Aug 1955 (see s. 2 and <i>Gazette</i> 29 Jul 1955 p. 1767)
<i>Stamp Act Amendment Act 1957</i>	70 of 1957	6 Dec 1957	1 Feb 1958 (see s. 2 and <i>Gazette</i> 24 Jan 1958 p. 129)
<b>Reprint of the Stamp Act 1921 approved 1 May 1958 in Volume 12 of Reprinted Acts</b> (includes amendments listed above)			
<i>Stamp Act Amendment Act (No. 2) 1959</i>	64 of 1959	10 Dec 1959	21 Dec 1959 (see s. 2 and <i>Gazette</i> 18 Dec 1959 p. 3337)
<i>Stamp Act Amendment Act 1959</i>	72 of 1959	14 Dec 1959	1 Jan 1960 (see s. 2 and <i>Gazette</i> 24 Dec 1959 p. 3457)
<i>Stamp Act Amendment Act 1960</i>	22 of 1960	11 Oct 1960	13 Mar 1961 (see s. 2 and <i>Gazette</i> 10 Mar 1961 p. 653)
<i>Stamp Act Amendment Act (No. 2) 1960</i>	41 of 1960	3 Nov 1960	1 Jul 1961 (see s. 2 and <i>Gazette</i> 5 May 1961 p. 1069)
<i>Stamp Act Amendment Act 1961</i>	21 of 1961	30 Oct 1961	30 Oct 1961
<i>Stamp Act Amendment Act 1962</i>	20 of 1962	1 Oct 1962	1 Oct 1962
<i>Stamp Act Amendment Act (No. 2) 1962</i>	60 of 1962	30 Nov 1962	1 Jan 1963 (see s. 2)
<i>Stamp Act Amendment Act (No. 3) 1962</i>	69 of 1962	30 Nov 1962	30 Nov 1962
<b>Reprint of the Stamp Act 1921 approved 22 Apr 1963 (not in a Volume)</b> (includes amendments listed above)			
<i>Stamp Act Amendment Act 1963</i>	7 of 1963	15 Oct 1963	15 Oct 1963
<i>Stamp Act Amendment Act (No. 2) 1963</i>	37 of 1963	19 Nov 1963	31 Dec 1963 (see s. 2 and <i>Gazette</i> 31 Dec 1963 p. 4055)
<i>Stamp Act Amendment Act (No. 3) 1963</i>	57 of 1963	17 Dec 1963	17 Dec 1963
<i>Stamp Act Amendment Act (No. 4) 1963</i>	58 of 1963	17 Dec 1963	1 Jul 1964 (see s. 2 and <i>Gazette</i> 5 Jun 1964 p. 2335)
<i>Stamp Act Amendment Act 1965</i>	72 of 1965	25 Nov 1965	s. 7, 8, 16(d), (h)(i), (j)(i)-(iii), (v) and (o): 1 Dec 1965 (see s. 2(2)); balance other than s. 3, 14 and 16(c): 1 Jan 1966 (see s. 2(1)); s. 3, 14 and 16(c): 14 Feb 1966 (see s. 2(2))
<i>Decimal Currency Act 1965</i>	113 of 1965	21 Dec 1965	s. 4-9: 14 Feb 1966 (see s. 2(2)); balance: 21 Dec 1965 (see s. 2(1))

Short title	Number and year	Assent	Commencement
<b>Reprint of the <i>Stamp Act 1921</i> approved 14 Feb 1966 in Volume 19 of Reprinted Acts</b> (includes amendments listed above)			
<i>Stamp Act Amendment Act 1966</i>	67 of 1966	12 Dec 1966	s. 1, 2, 4 and 15(a), (b) and (f): 1 Jan 1967 (see s. 2(2)); balance: 1 Feb 1967 (see s. 2(1))
<i>Stamp Act Amendment Act (No. 2) 1966</i>	90 of 1966	12 Dec 1966	1 Jan 1967 (see s. 2)
<i>Stamp Act Amendment Act (No. 3) 1966</i>	93 of 1966	12 Dec 1966	1 Jul 1967 (see s. 2 and <i>Gazette</i> 23 Jun 1967 p. 1691)
<i>Stamp Act Amendment Act 1967</i>	50 of 1967	24 Nov 1967	1 Dec 1967 (see s. 2)
<b>Reprint of the <i>Stamp Act 1921</i> approved 27 Aug 1968 (not in a Volume)</b> (includes amendments listed above)			
<i>Stamp Act Amendment Act 1968</i>	54 of 1968	13 Nov 1968	1 Jan 1969 (see s. 2 and <i>Gazette</i> 13 Dec 1968 p. 3809)
<i>Stamp Act Amendment Act 1969</i>	113 of 1969	28 Nov 1969	1 Jan 1970 (see s. 2 and <i>Gazette</i> 16 Dec 1969 p. 4077)
<i>Acts Amendment (Commissioner of State Taxation) Act 1970 Pt. VI</i>	21 of 1970	8 May 1970	1 Jul 1970 (see s. 2 and <i>Gazette</i> 26 Jun 1970 p. 1831)
<i>Stamp Act Amendment Act 1970</i>	102 of 1970	8 Dec 1970	s. 12(a), (c)-(e): 1 Jul 1970 (see s. 2(3)); s. 5-11 and 15(b): 1 Oct 1970 (see s. 2(2)); s. 3, 4, 12(b), 13, 14, and 15(a): 1 Jan 1971 (see s. 2(1)(c))
<i>Stamp Act Amendment Act 1971</i>	3 of 1971	13 Sep 1971	13 Sep 1971
<i>Stamp Act Amendment Act (No. 2) 1971</i>	29 of 1971	1 Dec 1971	1 Jan 1972 (see s. 2 and <i>Gazette</i> 10 Dec 1971 p. 5169)
<i>Stamp Act Amendment Act 1972</i>	32 of 1972	16 Jun 1972	1 Jul 1972 (see s. 2 and <i>Gazette</i> 30 Jun 1972 p. 2100)
<i>Metric Conversion Act 1972</i>	94 of 1972 (as amended by No. 19 of 1973 s. 4)	4 Dec 1972	Relevant amendments (see Second Sch. <sup>13</sup> ) took effect on 1 Jul 1973 (see s. 4(2) and <i>Gazette</i> 22 Jun 1973 p. 2379)
<i>Stamp Act Amendment Act 1974</i>	9 of 1974	27 Sep 1974	s. 1, 2 and 7: 27 Sep 1974 (see s. 2(1)); s. 5, 6 and 9: 1 Dec 1974 (see s. 2(2)); s. 3, 4, 8 and 10: 1 Jan 1975 (see s. 2(2) and <i>Gazette</i> 22 Nov 1974 p. 5089)
<i>Stamp Act Amendment Act (No. 2) 1974</i>	46 of 1974	18 Nov 1974	1 Dec 1974 (see s. 2 and <i>Gazette</i> 29 Nov 1974 p. 5167)

Short title	Number and year	Assent	Commencement
<b>Reprint of the Stamp Act 1921 approved 20 Feb 1976</b> (includes amendments listed above)			
<i>Stamp Act Amendment Act 1976</i>	96 of 1976	12 Nov 1976	1 Jan 1977 (see s. 2)
<i>Stamp Act Amendment Act 1977</i>	63 of 1977	23 Nov 1977	23 Nov 1977
<i>Stamp Act Amendment Act 1979</i>	37 of 1979	18 Oct 1979	s. 1, 2, 42 and 61: 18 Oct 1979 (see s. 2(2)); balance: 1 Jan 1980 (see s. 2(1) and <i>Gazette</i> 7 Dec 1979 p. 3769)
<i>Credit Unions (Consequential Provisions) Act 1979 Pt. 1</i>	47 of 1979	7 Nov 1979	1 Jul 1980 (see s. 2)
<b>Reprint of the Stamp Act 1921 approved 25 Mar 1980</b> (includes amendments listed above except those in the <i>Credit Unions (Consequential Provisions) Act 1979</i> )			
<i>Stamp Amendment Act 1980</i>	63 of 1980	26 Nov 1980	4 Nov 1980 (see s. 1(4))
<i>Stamp Amendment Act 1981</i> <sup>14</sup>	81 of 1981	9 Nov 1981	Act other than s. 3 and 8: 1 Dec 1981 (see s. 2(1)); s. 3 and 8: 1 Jan 1982 (see s. 2(2))
<i>Acts Amendment (Traffic Board) Act 1981 Pt. VIII</i>	106 of 1981	4 Dec 1981	2 Feb 1982 (see s. 2)
<i>Stamp Amendment Act 1982</i>	1 of 1982	8 Apr 1982	8 Apr 1982
<i>Companies (Consequential Amendments) Act 1982 s. 28</i>	10 of 1982	14 May 1982	1 Jul 1982 (see s. 2(1) and <i>Gazette</i> 25 Jun 1982 p. 2079)
<i>Stamp Amendment Act (No. 2) 1982</i>	15 of 1982	14 May 1982	Act other than s. 4: 8 Apr 1982 (see s. 2(1)); s. 4: 14 May 1982 (see s. 2(2))
<i>Stamp Amendment Act (No. 3) 1982</i>	45 of 1982	26 Aug 1982	24 Dec 1981 (see s. 2)
<i>Stamp Amendment Act (No. 4) 1982</i>	93 of 1982	22 Nov 1982	Act other than s. 3-6, 7(1) and 8: 22 Nov 1982 (see s. 2(1)); s. 3-6, 7(1) and 8: 1 Jan 1983 (see s. 2(2))
<i>Stamp Amendment Act (No. 5) 1982</i>	99 of 1982	24 Nov 1982	1 Jan 1983 (see s. 2)
<i>Stamp Amendment Act (No. 6) 1982</i>	112 of 1982	8 Dec 1982	26 Oct 1982 (see s. 2)

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Stamp Amendment Act 1983</i>	14 of 1983	31 Oct 1983	Act other than s. 6(d): 1 Nov 1983 (see s. 2(2)); s. 6(d): 1 Dec 1983 (see s. 2(1) and <i>Gazette</i> 25 Nov 1983 p. 4649)
<i>Stamp Amendment Act (No. 2) 1983</i>	61 of 1983	13 Dec 1983	s. 1-4: 13 Dec 1983 (see s. 2(1)); balance: 1 Jan 1984 (see s. 2(2))
<i>Stamp Amendment Act 1984</i>	81 of 1984	7 Dec 1984	1 Jan 1985 (see s. 2 and <i>Gazette</i> 28 Dec 1984 p. 4197)
<i>Stamp Amendment Act (No. 2) 1984</i>	109 of 1984	19 Dec 1984	1 Jan 1985 (see s. 2)
<i>Acts Amendment (Lotteries) Act 1985 Pt. V</i>	19 of 1985	19 Apr 1985	19 Apr 1985 (see s. 2(1))
<b>Reprint of the Stamp Act 1921 as at 9 Jun 1985</b> (includes amendments listed above)			
<i>Stamp Amendment Act 1985</i>	84 of 1985	4 Dec 1985	1 Jan 1986 (see s. 2)
<i>Stamp Amendment Act (No. 2) 1985</i>	85 of 1985	4 Dec 1985	1 Jan 1986 (see s. 2)
<i>Stamp Amendment Act 1986</i> <sup>15</sup>	98 of 1986	11 Dec 1986	s. 4-10: 11 Nov 1986 (see s. 2(2)); s. 13-18, 20, 21(1)(a)(i) and 22: 11 Dec 1986 (see s. 2(1)); s. 21(1)(b) and (2): 1 Jan 1987 (see s. 2(4) and <i>Gazette</i> 19 Dec 1986 p. 4859); s. 11 and 19: 8 Jan 1987 (see s. 2(3)); s. 12 and 21(1)(a)(ii): 1 Feb 1987 (see s. 2(4) and <i>Gazette</i> 19 Dec 1986 p. 4859)
<i>Stamp Amendment Act 1987</i> <sup>16</sup>	33 of 1987	30 Jun 1987	Act other than s. 5, 15 and 19: 30 Jun 1987 (see s. 2(1)); s. 5, 15 and 19: 24 Jul 1987 (see s. 2(2) and <i>Gazette</i> 24 Jul 1987 p. 2813)
<i>Stamp Amendment Act (No. 2) 1987</i> <sup>17</sup>	100 of 1987	18 Dec 1987	1 Jan 1988 (see s. 2)
<b>Reprint of the Stamp Act 1921 as at 21 Mar 1989</b> (includes amendments listed above)			
<i>Stamp Amendment Act (No. 2) 1989</i>	3 of 1989	20 Apr 1989	20 Apr 1989 (see s. 2)

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Stamp Amendment Act (No. 4) 1989</i>	16 of 1989 (as amended by No. 41 of 1989 s. 28)	16 Nov 1989	s. 4(2): 1 Nov 1989 (see s. 2(2) and <i>Gazette</i> 29 Dec 1989 p. 4665); s. 4(4): 1 Nov 1989 (see s. 2(4)); s. 4(1): 16 Nov 1989 (see s. 2(1)); s. 4(3): 1 Jul 1990 (see s. 2(3) and <i>Gazette</i> 8 Jun 1990 p. 2615)
<i>Taxation (Reciprocal Powers) Act 1989 s. 16</i>	18 of 1989	1 Dec 1989	5 Oct 1990 (see s. 2 and <i>Gazette</i> 5 Oct 1990 p. 5122)
<i>Stamp Amendment Act (No. 3) 1989</i>	41 of 1989	21 Dec 1989	s. 27(3): 30 Jun 1989 (see s. 2(4)); s. 11, 13, 20(a) and (b), 24 and 26: 1 Nov 1989 (see s. 2(2)); s. 4, 10(a)-(c), 12, 20(c) and 27(1): 1 Dec 1989 (see s. 2(3)(b)); s. 1-9, 10(d), 12, 14-16, 18(b)-(e), 21-23, 25, 27(4) and 28: 21 Dec 1989 (see s. 2(5)); s. 17, 18(a), (f) and (g), 19 and 27(2): 1 Jul 1990 (see s. 2(1) and <i>Gazette</i> 8 Jun 1990 p. 2615)
<i>Stamp Amendment Act 1990</i>	20 of 1990	24 Jul 1990	24 Jul 1990 (see s. 2)
<i>Acts Amendment (Betting Tax and Stamp Duty) Act (No. 2) 1990 Pt. 2</i>	58 of 1990	17 Dec 1990	1 Aug 1989 (see s. 2)
<i>R &amp; I Bank Act 1990 s. 45(1)</i>	73 of 1990	20 Dec 1990	1 Jan 1991 (see s. 2(2) and <i>Gazette</i> 28 Dec 1990 p. 6369)
<i>Stamp Amendment Act 1991</i> <sup>18</sup>	52 of 1991	17 Dec 1991	s. 4 and 6: 29 Aug 1991 (see s. 2(2)); balance: 17 Dec 1991 (see s. 2(1))
<i>Stamp Amendment Act (No. 2) 1991</i>	53 of 1991	17 Dec 1991	17 Dec 1991 (see s. 2)
<i>SGIO Privatisation Act 1992 s. 29</i>	49 of 1992	9 Dec 1992	7 Jan 1993 (see s. 2(3) and <i>Gazette</i> 7 Jan 1993 p. 15)
<i>Stamp Amendment Act 1993</i>	42 of 1993	20 Dec 1993	Act other than s. 6 and Pt. 2: 20 Dec 1993 (see s. 2(1)); Pt. 2: 1 Jan 1994 (see s. 2(2)); s. 6: 11 Jan 1994 (see s. 2(3) and <i>Gazette</i> 11 Jan 1994 p. 43)
<i>R &amp; I Bank Amendment Act 1994 s. 13</i>	6 of 1994	11 Apr 1994	26 Apr 1994 (see s. 2 and <i>Gazette</i> 26 Apr 1994 p. 1743)
<i>Stamp Amendment Act 1994</i>	39 of 1994	26 Aug 1994	1 Sep 1994 (see s. 2)

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Stamp Amendment Act (No. 2) 1994</i> <sup>2, 19</sup>	79 of 1994	22 Dec 1994	22 Dec 1994 (see s. 2)
<i>Bank of Western Australia Act 1995</i> s. 44	14 of 1995	4 Jul 1995	1 Dec 1995 (see s. 2(3) and <i>Gazette</i> 29 Nov 1995 p. 5529)
<i>Road Traffic Amendment Act 1995</i> s. 14	21 of 1995	13 Jul 1995	25 Nov 1995 (see s. 2 and <i>Gazette</i> 24 Nov 1995 p. 5390)
<i>Stamp Amendment (Marketable Securities Duty) Act 1995</i> <sup>20</sup>	22 of 1995	13 Jul 1995	1 Jul 1995 (see s. 2)
<i>Stamp Amendment Act 1995</i> <sup>21, 22</sup>	41 of 1995	24 Oct 1995	24 Oct 1995 (see s. 2)
<i>Acts Amendment (Vehicle Licences) Act 1995</i> Pt. 3	57 of 1995	20 Dec 1995	20 Dec 1995 (see s. 2)
<b>Reprint of the Stamp Act 1921 as at 23 Jan 1996</b> (includes amendments listed above)			
<i>Local Government (Consequential Amendments) Act 1996</i> s. 4	14 of 1996	28 Jun 1996	1 Jul 1996 (see s. 2)
<i>Revenue Laws Amendment (Assessment) Act 1996</i> Pt. 5 <sup>23</sup>	20 of 1996	28 Jun 1996	28 Jun 1996 (see s. 2(1))
<i>Acts Amendment (ICWA) Act 1996</i> s. 38	45 of 1996	25 Oct 1996	1 Oct 1997 (see s. 2 and <i>Gazette</i> 23 Sep 1997 p. 5357)
<i>Revenue Laws Amendment (Assessment) Act (No. 2) 1996</i> Pt. 5	48 of 1996	25 Oct 1996	Div. 1-2: 30 Nov 1995 (see s. 2(2)); Div. 3: 15 Jul 1996 (see s. 2(3)); Div. 4: 1 Oct 1996 (see s. 2(4)); Div. 5: 25 Oct 1996 (see s. 2(1))
<i>Stamp Amendment Act 1996</i> <sup>24</sup>	57 of 1996	11 Nov 1996	20 Nov 1995 (see s. 2)
<i>Strata Titles Amendment Act 1996</i> s. 40	61 of 1996	11 Nov 1996	20 Jan 1997 (see s. 2 and <i>Gazette</i> 17 Jan 1997 p. 405)
<i>Road Traffic Amendment Act 1996</i> Pt. 3 Div. 8	76 of 1996	14 Nov 1996	1 Feb 1997 (see s. 2 and <i>Gazette</i> 31 Jan 1997 p. 613)
<i>Transfer of Land Amendment Act 1996</i> s. 153(1) and (2)	81 of 1996	14 Nov 1996	14 Nov 1996 (see s. 2(1))
<i>Revenue Laws Amendment (Assessment) Act 1997</i> Pt. 4 <sup>25-28</sup>	13 of 1997	25 Jun 1997	Div. 2: 27 Dec 1996 (see s. 2(3)); Div. 3: 14 Jan 1997 (see s. 2(4)); Div. 4: 12 May 1997 (see s. 2(5)); Div. 1, 5-6: 25 Jun 1997 (see s. 2(1))

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Acts Amendment (Land Administration) Act 1997</i> Pt. 55 and s. 141	31 of 1997	3 Oct 1997	30 Mar 1998 (see s. 2(1) and Gazette 27 Mar 1998 p. 1765)
<i>Acts Amendment and Repeal (Family Court) Act 1997</i> s. 37	41 of 1997	9 Dec 1997	26 Sep 1998 (see s. 2)
<i>Revenue Laws Amendment (Assessment) Act (No. 2) 1997</i> Pt. 3	51 of 1997	12 Dec 1997	12 Dec 1997 (see s. 2)
<i>Statutes (Repeals and Minor Amendments) Act 1997</i> s. 113	57 of 1997	15 Dec 1997	15 Dec 1997 (see s. 2(1))
<i>Revenue Laws Amendment (Taxation) Act 1998</i> Pt. 3 <sup>29, 30</sup>	18 of 1998	30 Jun 1998	1 Jul 1998 (see s. 2(2) and also take note of s. 2(4) and (5))
<i>Revenue Laws Amendment (Assessment) Act 1998</i> Pt. 5, Pt. 6 Div. 4, and Pt. 7	22 of 1998	30 Jun 1998	Pt. 5 Div. 2: 1 Oct 1997 (see s. 2(1)); Pt. 5 Div. 1 and 3 and Pt. 7: 30 Jun 1998 (see s. 2(1)); Pt. 5 Div. 4: 1 Jul 1998 (see s. 2(1)); Pt. 6 Div. 4: 2 Jul 1998 (see s. 2(1))
<i>Revenue Laws Amendment (Assessment) Act (No. 2) 1998</i> Pt. 3	58 of 1998	18 Dec 1998	s. 8: 30 Mar 1998 (see s. 2(2)); balance: 18 Dec 1998 (see s. 2(1))
<i>Friendly Societies (Western Australia) Act 1999</i> s. 23	2 of 1999	25 Mar 1999	24 May 1999 (see s. 2 and Gazette 21 May 1999 p. 1999)
<i>Revenue Laws Amendment (Assessment) Act 1999</i> Pt. 2	24 of 1999	29 Jun 1999	s. 4: 1 Jul 1998 (see s. 2(2)); s. 5 and 6: 29 Jun 1999 (see s. 2(1)); s. 7: 1 Jul 1999 (see s. 2(3))
<i>Revenue Laws Amendment (Taxation) Act 1999</i> Pt. 3 <sup>31</sup>	25 of 1999	29 Jun 1999	1 Jul 1999 (see s. 2(4))
<i>Acts Amendment and Repeal (Financial Sector Reform) Act 1999</i> s. 103	26 of 1999	29 Jun 1999	1 Jul 1999 (see s. 2(1) and Gazette 30 Jun 1999 p. 2905)
<b>Reprint of the Stamp Act 1921 as at 22 Oct 1999</b> (includes amendments listed above)			
<i>Financial Relations Agreement (Consequential Provisions) Act 1999</i> Pt. 5 <sup>32</sup>	53 of 1999	13 Dec 1999	Div. 1 and 3: 13 Dec 1999 (see s. 2(1)); Div 2: 1 Jul 2001 (see s. 2(2))



<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Acts Amendment (Continuing Lotteries) Act 2000</i> Pt. 2 <sup>33</sup>	6 of 2000 (as amended by No. 45 of 2002 s. 6)	11 Apr 2000	1 Jul 2000 (see s. 2 and <i>Gazette</i> 23 Jun 2000 p. 3191)
<i>Stamp Amendment Act 2000</i>	28 of 2000	6 Jul 2000	6 Jul 2000 (see s. 2)
<i>Revenue Laws Amendment (Assessment) Act 2000</i> Pt. 2 <sup>34, 35</sup>	29 of 2000	6 Jul 2000	6 Jul 2000 (see s. 2(1))
<i>Stamp Amendment Act (No. 3) 2000</i> <sup>36</sup>	60 of 2000	4 Dec 2000	10 Aug 2000 (see s. 2)
<i>Revenue Laws Amendment (Assessment) Act 2001</i> Pt. 4	3 of 2001	26 Jun 2001	Div. 1 and 2: 26 Jun 2001 (see s. 2(1)); Div. 3: 30 Jun 2001 (see s. 2(4)); Div. 4: 1 Jul 2001 (see s. 2(6))
<i>Revenue Laws Amendment (Taxation) Act 2001</i> Pt. 3	4 of 2001	26 Jun 2001	30 Jun 2001 (see s. 2(4))
<i>Corporations (Consequential Amendments) Act 2001</i> Pt. 48	10 of 2001	28 Jun 2001	15 Jul 2001 (see s. 2 and <i>Gazette</i> 29 Jun 2001 p. 3257 and <i>Cwlth Gazette</i> 13 Jul 2001 No. S285)
<i>Building Societies Amendment Act 2001</i> s. 51	12 of 2001	13 Jul 2001	13 Jul 2001 (see s. 2)
<b>Reprint of the Stamp Act 1921 as at 3 Aug 2001</b> (includes amendments listed above) (Correction to reprint in <i>Gazette</i> 23 Nov 2001 p. 6030)			
<i>Revenue Laws Amendment (Assessment) Act (No. 2) 2001</i> Pt. 5 and 6	36 of 2001	7 Jan 2002	7 Jan 2002 (see s. 2(1))
<i>Revenue Laws Amendment (Taxation) Act (No. 2) 2001</i> Pt. 4 (s. 13-15)	37 of 2001	7 Jan 2002	s. 13: 7 Jan 2002 (see s. 2(1)); s. 14: 7 Jan 2002 (see s. 2(4)); s. 15: 7 Jan 2002 (see s. 2(5))
<i>Machinery of Government (Planning and Infrastructure) Amendment Act 2002</i> s. 65	7 of 2002	19 Jun 2002	1 Jul 2002 (see s. 2 and <i>Gazette</i> 28 Jun 2002 p. 3037)
<i>Stamp Amendment (Budget) Act 2002</i> <sup>37-39</sup>	11 of 2002	28 Jun 2002	1 Jul 2002 (see s. 2)
<i>Family Court Amendment Act 2002</i> s. 52	25 of 2002	25 Sep 2002	1 Dec 2002 (see s. 2 and <i>Gazette</i> 29 Nov 2002 p. 5651)
<i>Taxation Administration (Consequential Provisions) (Taxing) Act 2002</i> Pt. 3 <sup>40</sup>	46 of 2002	20 Mar 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)

Short title	Number and year	Assent	Commencement
<i>Stamp Amendment Act 2003</i>	2 of 2003	20 Mar 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)
<i>Corporations (Consequential Amendments) Act (No. 3) 2003</i> Pt. 14 <sup>41</sup>	21 of 2003	23 Apr 2003	11 Mar 2002 (see s. 2 and <i>Cwllh Gazette</i> 24 Oct 2001 No. GN42)
<i>Acts Amendment (Equality of Status) Act 2003</i> Pt. 55	28 of 2003	22 May 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 30 Jun 2003 p. 2579)
<i>Stamp Amendment (Budget) Act 2003</i> <sup>42</sup>	44 of 2003	30 Jun 2003	s. 4: 1 Jul 2003 (see s. 2(2)); s. 5: 1 Jul 2003, but in relation to certain policies of insurance it comes into operation 8 May 2003 (see s. 2(3))

**Reprint 14: The Stamp Act 1921 as at 12 Sep 2003** (includes amendments listed above)

<i>Business Tax Review (Taxing) Act (No. 2) 2003</i>	59 of 2003	26 Nov 2003	1 Jan 2004 (see s. 2 and <i>Gazette</i> 30 Dec 2003 p. 5721)
<i>Business Tax Review (Assessment) Act (No. 2) 2003</i> Pt. 2 Div. 1 & 2, s. 97-99 & s. 107 <sup>43, 47</sup>	66 of 2003	5 Dec 2003	s. 107: 1 Jul 2003 (see s. 2(5) and <i>Gazette</i> 27 Jun 2003 p. 2383); Pt. 2 Div. 1 & 2 (other than s. 80, 81(1)(a), 82, 83, 85, 87(9), 93, & 94: 1 Jan 2004 (see s. 2(1) & (2) and <i>Gazette</i> 30 Dec 2003 p. 5721); s. 70(1): 1 Mar 2004 (see s. 2(1) and (2) and <i>Gazette</i> 30 Dec 2003 p. 5721)

1a On the date as at which this compilation was prepared, provisions referred to in the following table had not come into operation and were therefore not included in this compilation. For the text of the provisions see the endnotes referred to in the table.

**Provisions that have not come into operation**

Short title	Number and Year	Assent	Commencement
<i>Acts Amendment (Carbon Rights and Tree Plantation Agreements) Act 2003</i> Pt. 4 <sup>44</sup>	56 of 2003	29 Oct 2003	Operative on commencement of the <i>Carbon Rights Act 2003</i> (see s. 2)
<i>Business Tax Review (Taxing) Act (No. 2) 2003</i> s. 4(3) <sup>45</sup>	59 of 2003	26 Nov 2003	To be proclaimed
<i>Business Tax Review (Assessment) Act (No. 2) 2003</i> s. 80, 97-99 <sup>46</sup>	66 of 2003	5 Dec 2003	s. 97-99: 1 Jul 2004 (see s. 2(3)); s. 80, 81(1)(a), 82, 83, 85, 87(9), 93, 94, to be proclaimed

2 The *Stamp Amendment Act (No. 2) 1994* s. 4(2) reads as follows:

“

- (2) An exemption or refund may be allowed under Part IIIBAA of the principal Act as inserted by this section in respect of an instrument executed on or after the day on which this Act comes into operation.

”

3 Repealed by the *Mining Act 1978*.

4 Formerly referred to the *Land Administration and Public Works Act 1902* the short title of which was changed to the *Public Works Act 1902* by the *Acts Amendment (Land Administration) Act 1997* s. 39. The reference was changed under the *Reprints Act 1984* s. 7(3)(gb).

5 *The Acts Amendment (Land Administration) Act 1997* came into operation 30 Mar 1998.

6 The *Taxation Administration (Consequential Provisions) Act 2002* s. 3 and 4 and Pt. 4 Div. 1, 2 and 6 read as follows:

“

**3. Relationship with other Acts**

The *Taxation Administration Act 2003* is to be read with this Act as if they formed a single Act.

**4. Meaning of terms used in this Act**

The Glossary at the end of the *Taxation Administration Act 2003* defines or affects the meaning of some of the words and expressions used in this Act and also affects the operation of other provisions.

## **Part 4 — Transitional provisions**

### **Division 1 — Interpretation**

**33. Definitions**

In this Part —

“**commencement day**” means the day on which the *Taxation Administration Act 2003* comes into operation;

“**old Act**” means —

- (a) an Act repealed by section 5;
- (b) the old Stamp Act; or
- (c) section 41 of the *Metropolitan Region Town Planning Scheme Act 1959* as in force immediately before the commencement day;

“**old Stamp Act**” means the *Stamp Act 1921* as in force immediately before the commencement day;

“**substantive provisions**”, in relation to an old Act, means the provisions of the old Act other than those dealing with matters dealt with in the *Taxation Administration Act 2003*.

## Division 2 — General transitional provisions

### 34. General transitional arrangements

- (1) Section 37(1) of the *Interpretation Act 1984*, except paragraphs (a) and (b), does not apply in relation to the repeal of an old Act.
- (2) The repeal of an old Act does not, unless the contrary intention appears —
  - (a) affect any right, interest, title, power or privilege created, acquired, accrued, established or exercisable or any status or capacity existing prior to the repeal;
  - (b) affect any duty, obligation, liability, or burden of proof imposed, created, or incurred prior to the repeal;
  - (c) subject to section 11 of *The Criminal Code* and section 10 of the *Sentencing Act 1995*, affect any penalty or forfeiture incurred or liable to be incurred in respect of an offence committed against the old Act; or
  - (d) affect any investigation, legal proceeding or remedy in respect of any such right, interest, title, power, privilege, status, capacity, duty, obligation, liability, burden of proof, penalty or forfeiture.
- (3) Subject to subsections (4) and (5) —
  - (a) a right, interest, title, power, privilege, duty, obligation, liability or burden of proof referred to in subsection (2)(a) or (b) may be exercised or enforced;
  - (b) a penalty or forfeiture referred to in subsection (2)(c) may be imposed and enforced; and
  - (c) an investigation, legal proceeding or remedy referred to in subsection (2)(d) may be instituted, continued, or enforced,  
as if the substantive provisions of the relevant old Act —
    - (d) had not been repealed;
    - (e) were a taxation Act for the purposes of the *Taxation Administration Act 2003*; and
    - (f) had been amended to make any modifications necessary for this section to have effect.
- (4) If an objection, appeal or other legal proceeding (the “**action**”) was instituted under an old Act and was not finally determined before the commencement day —
  - (a) the action may be continued;
  - (b) any requirement to pay interest on an amount of tax determined in the action to have been overpaid applies and may be enforced;
  - (c) any penalty may be imposed and enforced; and
  - (d) any decision, order or determination made in the action has effect, and may be enforced,  
as if this Act and the taxation Acts had not commenced.
- (5) If the time limited by an old Act for doing anything is longer than the time limited by a taxation Act for doing the equivalent thing under that Act, then in relation to a matter to which subsection (3)

applies, the time limited under the old Act applies in relation to the doing of the thing under the taxation Act.

- (6) If the time limited by an old Act for commencing proceedings in relation to an offence under that Act is shorter than the 5 year period limited by section 111 of the *Taxation Administration Act 2003*, then despite section 111, proceedings in relation to an offence under the old Act (including an offence under a provision of the old Act that is continued in force under this Part) cannot be commenced after the expiry of the shorter period provided for by the old Act.
- (7) In this section a reference, in relation to the *Stamp Act 1921*, to the repeal of the old Act is a reference to the amendment of the Act by the *Stamp Amendment Act 2003*.

**35. Commissioner not to increase tax liability**

Despite Part 3 Division 1 of the *Taxation Administration Act 2003*, the Commissioner must not make a reassessment that increases the amount of tax a person is liable to pay in relation to anything that happened before the commencement day if the reassessment could not have been made under the relevant old Act.

**36. Delegations**

A delegation made under an old Act and in force immediately before the commencement day continues in force on and after that day as a delegation made under section 10 of the *Taxation Administration Act 2003*.

**Division 6 — Stamp duty**

**43. Adhesive stamps (*Stamp Act 1921*, s. 15, 21 and 23)**

- (1) Despite its repeal by the *Stamp Amendment Act 2003*, section 15 of the old Stamp Act continues in force for 12 months after the commencement day in relation to adhesive stamps that were affixed on instruments before that day.
- (2) Despite their repeal by the *Stamp Amendment Act 2003*, sections 21 and 23 of the old Stamp Act continue in force for 3 months after the commencement day in relation to adhesive stamps that were affixed on instruments before that day.
- (3) If adhesive stamps affixed to an instrument have been cancelled in accordance with the old Stamp Act (including the provisions of the old Stamp Act continued in force by subsections (1) and (2)) the instrument is taken to have been endorsed in accordance with section 17C of the *Stamp Act 1921*.

**44. Printing of “Stamp Duty Paid” on cheques (*Stamp Act 1921*, s. 52)**

- (1) An authorisation of a financial institution granted under section 52 of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement made under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom an authorisation continued by subsection (1) had been granted (whether imposed

by the old Stamp Act or as a condition to which the authorisation was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

**45. First home owners — reassessment (*Stamp Act 1921, s. 75AG*)**

Despite section 17(1) of the *Taxation Administration Act 2003*, if property that included a dwellinghouse was conveyed or transferred before the commencement day, an application for a reassessment of the duty payable on the conveyance or transfer on the basis that a rebate under section 75AG of the old Stamp Act should have been, but was not, allowed cannot be made more than 12 months after the date of the original assessment.

**46. Reassessment of duty on grant or transfer of vehicle licences (*Stamp Act 1921, s. 76C(18) and (19), 76CA(3a) and 76CB(9)*)**

- (1) This section applies in relation to a grant or transfer of a licence that occurred before the commencement day.
- (2) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the grant or transfer of a licence on the basis that the duty should not have been paid because —
  - (a) in the case of a grant — no vehicle licence fee was payable under the *Road Traffic Act 1974* in respect of the licence; or
  - (b) in the case of a transfer — had the transferee applied for the licence on the date of the transfer no vehicle licence fee would have been payable under the *Road Traffic Act 1974*,

cannot be made more than 15 months after the licence was granted or transferred.

- (3) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty paid on the transfer of a licence on the basis that the duty should have been, but was not, charged in accordance with item 6 of the Second Schedule to the old Stamp Act because the transfer did not pass a beneficial interest, cannot be made more than 12 months after the licence was transferred.
- (4) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the grant or transfer of a licence on the basis that the duty should have been, but was not, assessed on the net market value of the vehicle (as defined in section 76CB of the old Stamp Act), cannot be made more than 12 months after the licence was granted or transferred.

**47. Alternative to stamping individual insurance policies (*Stamp Act 1921, s. 95A*)**

- (1) A permission granted under section 95A of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement made under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom a permission continued by subsection (1) had been granted (whether imposed by the old

Stamp Act or as a condition to which the permission was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

**48. Workers' compensation insurance (*Stamp Act 1921, s. 97 and item 16 of the Second Schedule*)**

- (1) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the issue or renewal of a policy of insurance that occurred before the commencement day on the basis that the duty was assessed under item 16(1)(a)(i) of the Second Schedule to the old Stamp Act but should have been assessed under item 16(1)(a)(ii), cannot be made more than 2 years after the beginning of the insurance policy's cover period.
- (2) Despite the amendment of Schedule 2 item 16(1)(a) of the *Stamp Act 1921*, on and for 12 months after the commencement day —
  - (a) the reference in Schedule 2 item 16(1)(a)(i)(A) to the *Pay-roll Tax Assessment Act 2002* includes a reference to the *Pay-roll Tax Assessment Act 1971*; and
  - (b) the reference in Schedule 2 item 16(1)(a)(i)(B) to section 39 or 40 of the *Pay-roll Tax Assessment Act 2002* includes a reference to section 10 of the *Pay-roll Tax Assessment Act 1971*.

**49. Payment of duty by returns (*Stamp Act 1921, s. 112V*)**

- (1) A permission granted under section 112V of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom a permission continued by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the permission was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

”

7 The *Road Traffic Amendment Act 2000* Pt. 3 Div. 3 will not come into operation because it was repealed by *Taxation Administration (Consequential Provisions) Act 2002* s. 28(3).

8 Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7 this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*. Pt. 1 and Pt. 7 Div. 1 of those regulations read as follows:

“

## **Part 1 — Preliminary**

### **1. Citation**

These regulations may be cited as the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*.

**2. Commencement**

- (1) These regulations do not have effect unless an arrangement is in operation under section 5 of the Act.
- (2) When such an arrangement is in operation, these regulations and the modifications they prescribe are deemed to have taken effect on 6 October 1997.
- (3) If a State taxing law was repealed before these regulations take effect then, despite the repeal, when these regulations are deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified, in accordance with these regulations, on 6 October 1997.

**3. Modification of State taxing laws**

- (1) In its operation as an applied WA law, the Act is modified by omitting section 7.
- (2) For the purposes of section 7(2) of the Act, each State taxing law is taken to be modified to the extent necessary to give effect to subregulation (3).
- (3) If —
  - (a) a State taxing law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding applied law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction;
  - (b) a person is required or permitted, or could be required or permitted, to take an action under both the State taxing law and the corresponding applied law in relation to the event, state of affairs or transaction;
  - (c) the person has taken the action in accordance with the corresponding applied law; and
  - (d) the Commissioner has enough information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the State taxing law or the corresponding applied law or both, as the case requires,then —
  - (e) the person is not required to take the action under the State taxing law; and
  - (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the State taxing law in relation to the event, state of affairs or transaction.
- (4) The particular modifications set out in these regulations of certain State taxing laws have effect for the purposes of section 7(2) of the Act.



## Part 7 — Stamp duty

### Division 1 — The *Stamp Act 1921*

#### 57. Modification of the *Stamp Act 1921*

This Division sets out modifications of the *Stamp Act 1921*.

#### 58. Section 2 inserted

After section 1 the following section is inserted —

“

#### 2. Application of Act in non-Commonwealth places

- (1) In this Act, unless the contrary intention appears —
  - (a) a reference to this Act is to be read as a reference to this Act in its application as a law of Western Australia;
  - (b) a reference to the regulations is to be read as a reference to those regulations in their application as a law of Western Australia;
  - (c) a reference to the *Revenue Laws Amendment (Assessment) Act 2000* is to be read as a reference to that Act in its application as a law of Western Australia;
  - (d) a reference to the *Stamp Act Amendment Act 1979* is to be read as a reference to that Act in its application as a law of Western Australia;
  - (e) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to that Act in its application as a law of Western Australia;
  - (f) a reference (however expressed) to an Act administered by the Commissioner is to be read as including a reference to an Act administered by the Commissioner under an arrangement under section 5 of the *Commonwealth Places (Mirror Taxes Administration) Act 1999*.
- (2) This Act is to be read with the applied Stamp Act as a single body of law.
- (3) If this Act requires any duty paid or payable in another State or a Territory to be taken into account for the purpose of calculating the amount of duty payable under this Act, then any duty paid or payable under the applied Stamp Act must also be taken into account if it would have been taken into account under this Act if it were paid or payable solely under this Act.

”.

#### 59. Section 4 modified

Section 4(1) is modified by inserting the following definitions in their appropriate alphabetical positions —

“

“**applied interstate law**” means a law of another State in its application as a law of the Commonwealth in or in relation

to Commonwealth places in that State in accordance with the Commonwealth Mirror Taxes Act;

“**applied Stamp Act**” means the *Stamp Act 1921* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

“**Commonwealth Mirror Taxes Act**” means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

“**Commonwealth place**” means a Commonwealth place in or in relation to which the applied Stamp Act applies, or is taken to have applied, under the Commonwealth Mirror Taxes Act;

”.

**60. Section 4AA inserted**

After section 4 the following section is inserted —

“

**4AA. Instruments subject to dual liability**

- (1) If an instrument or 2 or more instruments is, are or may be liable for duty under both this Act and the applied Stamp Act, the amount of duty payable is calculated by reference to the amount equal to the sum of —
  - (a) the amount or amounts on which duty is payable under this Act; and
  - (b) the amount or amounts on which duty is payable under the applied Stamp Act.
- (2) The amount of duty payable on the instrument or instruments under this Act is the amount calculated under subsection (1) minus any amount paid or payable under the applied Stamp Act.

”.

**61. Section 8 modified**

- (1) Section 8 is modified by inserting before “The” the subsection designation “(1)”.
- (2) At the end of section 8 the following subsection is inserted —

“

- (2) The Commissioner may use for the purposes of any other Act administered by the Commissioner any information concerning the affairs of any other person acquired by the Commissioner, by reason of his or her office, under or for the purposes of this Act.

”.

**62. Section 9 modified**

Section 9(2) is modified as follows:

- (a) in paragraph (a) by inserting after “this Act” —  
“ or the applied Stamp Act ”;

(b) in paragraph (b) by inserting after “this Act” —  
“ or the applied Stamp Act ”.

**63. Section 31B modified**

Section 31B(5) is modified by deleting “the law of another State or of a Territory” and inserting instead —

“

the applied Stamp Act or a law in force in another State or a Territory, including an applied interstate law

”.

**64. Section 73D modified**

Section 73D(6a)(b) is modified by deleting “in another jurisdiction” and inserting instead —

“

under the applied Stamp Act or a law in force in another State or a Territory, including an applied interstate law

”.

**65. Section 75AE modified**

After subsection 75AE(2) the following subsection is inserted —

“

(2a) For the purposes of subsection (2)(b), if duty is or may be payable on the instrument of conveyance or transfer of property both under this Act and the applied Stamp Act, the purchaser is entitled to a rebate only if the total value of the property conveyed or transferred by the instrument does not exceed \$135 000.

”.

**66. Section 76AH modified**

Section 76AH(4)(b) is modified by deleting “in another jurisdiction” and inserting instead —

“

under the applied Stamp Act or a law in force in another State or a Territory, including an applied interstate law

”.

**67. Section 76AO modified**

Section 76AO(4)(b) is modified by deleting “in another jurisdiction” and inserting instead —

“

under the applied Stamp Act or a law in force in another State or a Territory, including an applied interstate law

”.

**68. Section 84 modified**

After section 84(4) the following subsection is inserted —

“

(5) In this section —

- (a) a reference to duty paid or payable in another State is to be read as including a reference to duty paid or payable under the applied Stamp Act or under an applied interstate law;
- (b) a reference to an instrument that is exempt in another State is to be read as including a reference to an instrument that is exempt under the applied Stamp Act or under an applied interstate law.

”.

**69. Section 87 modified**

- (1) Section 87(1) is modified by inserting after “Second Schedule” —

“

or item 13 of the Second Schedule to the applied Stamp Act

”.

- (2) Section 87(1b) is modified by inserting after “or (2)” —

“

of the Second Schedule or item 13(1)(a), (1a) or (2) of the Second Schedule to the applied Stamp Act (as the case requires)

”.

**70. Section 112A modified**

Section 112A(1) is modified by deleting the definition of “corresponding law” and inserting the following definition instead —

“

“**corresponding law**” means —

- (a) the applied Stamp Act;
- (b) a law in force in another State or in a Territory that is declared by proclamation to be a corresponding law for the purposes of Division 3; or
- (c) an applied interstate law that corresponds to a law referred to in paragraph (b).

”.

”.

9

Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 8(2) of the Commonwealth, this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*. Pt. 1 and Pt. 7 Div. 1 of that notice read as follows:

“

**Part 1 — Preliminary**

**1. Citation**

This notice may be cited as the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*.

**2. Commencement**

- (1) This notice does not have effect unless an arrangement is in operation under section 9 of the Commonwealth Places Mirror Taxes Act in relation to Western Australia.
- (2) When such an arrangement is in operation, this notice and the modifications it prescribes are deemed to have taken effect on 6 October 1997.
- (3) If an applied WA law was repealed before this notice takes effect then, despite the repeal, when this notice is deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified on 6 October 1997 as set out in this notice.

**3. Definitions**

In this notice —

“**applied WA law**” means the provisions of a State taxing law of Western Australia that apply or are taken to have applied in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

“**Commonwealth Mirror Taxes Act**” means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

“**WA taxing law**” means a State taxing law of Western Australia.

**4. Modification of applied WA laws**

- (1) For the purposes of section 8 of the Commonwealth Mirror Taxes Act, each applied WA law is taken to be modified to the extent necessary to give effect to subregulation (2).
- (2) If —
  - (a) an applied WA law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding State taxing law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction;
  - (b) a person is required or permitted, or could be required or permitted, to take an action under both the applied WA law and the corresponding State taxing law in relation to the event, state of affairs or transaction;
  - (c) the person has taken the action in accordance with the corresponding State taxing law; and
  - (d) the Commissioner has enough information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the applied WA law or the corresponding State taxing law or both, as the case requires,

then —

- (e) the person is not required to take the action under the applied WA law; and
- (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the applied WA law in relation to the event, state of affairs or transaction.

- (3) The particular modifications set out in this notice of certain applied WA laws have effect for the purposes of section 8 of the Commonwealth Mirror Taxes Act.

## **Part 7 — Stamp duty**

### **Division 1 — The applied *Stamp Act 1921***

**83. Modification of the applied Act**

This Division sets out modifications of the *Stamp Act 1921* of Western Australia.

**84. Section 2 inserted**

After section 1 the following section is inserted —

“

**2. Application of Act in Commonwealth places**

- (1) In this Act, unless the contrary intention appears —
- (a) a reference to this Act is to be read as a reference to this Act in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;
  - (b) a reference to the regulations is to be read as a reference to the regulations in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;
  - (c) a reference (however expressed) to an Act administered by the Commissioner is to be read as a reference to —
    - (i) an Act of which the Commissioner has the general administration under an arrangement under section 9 of the Commonwealth Mirror Taxes Act; or
    - (ii) an Act administered by the Commissioner as a law of Western Australia;
  - (d) a reference to the *Taxation (Reciprocal Powers) Act 1989* is to be read as a reference to the applied Taxation (Reciprocal Powers) Act;
  - (e) a reference to the *Gazette* is to be read as a reference to the *Government Gazette* of Western Australia;
  - (f) a reference to the Supreme Court is to be read as a reference to the Supreme Court of Western Australia;
  - (g) a reference to the Minister is to be read as a reference to the Minister of the Crown in right of Western Australia to whom the administration of the corresponding Stamp Act is for the time being committed by the Governor of Western Australia;

- (h) a reference to the Treasurer is to be read as a reference to the Treasurer of Western Australia;
  - (i) a reference to any of the following Acts is to be read as a reference to the Act of that name of the Parliament of Western Australia —
    - (i) the *Acts Amendment (Continuing Lotteries) Act 2000*;
    - (ii) the *Building Societies Act 1976*;
    - (iii) the *Financial Sector (Transfer of Business) Act 1999*;
    - (iv) the *Gaming Commission Act 1987*;
    - (v) the *Housing Societies Act 1976*;
    - (vi) the *Local Government Act 1995*;
    - (vii) the *Mining Act 1978*;
    - (viii) the *Public Sector Management Act 1994*;
    - (ix) the *Transfer of Land Act 1893*;
    - (x) the *Workers' Compensation and Rehabilitation Act 1981*;
- and
- (j) a reference to any of the following enactments is to be read as a reference to the enactment of that name of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act —
    - (i) the *Pay-roll Tax Assessment Act 1971*;
    - (ii) the *Revenue Laws Amendment (Assessment) Act 2000*;
    - (iii) the *Stamp Act Amendment Act 1979*;
    - (iv) the *Stamp Act Regulations 1966*.
- (2) This Act is to be read with the corresponding Stamp Act as a single body of law.
  - (3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, this Act is deemed to be further modified to any extent that is necessary or convenient —
    - (a) to enable this Act to operate effectively as a law of the Commonwealth; and
    - (b) to ensure that the combined liability of a taxpayer under this Act and the corresponding Stamp Act is as nearly as possible the same as the taxpayer's liability would be under the corresponding Stamp Act alone if the Commonwealth places in Western Australia were not Commonwealth places.

- (4) If this Act requires any duty paid or payable in another State or a Territory, or any duty previously paid, to be taken into account for the purpose of calculating the amount of duty payable under this Act, then any duty paid, payable or previously paid under the corresponding Stamp Act must also be taken into account if it would have been taken into account under this Act if it were paid or payable solely under this Act.

”.

**85. Section 2A modified**

Section 2A(1) is repealed.

**86. Section 4 modified**

- (1) Section 4(1) is modified by inserting the following definitions in their appropriate alphabetical positions —

“

**“Applied Taxation (Reciprocal Powers) Act”** means the *Taxation (Reciprocal Powers) Act 1989* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

**“applied interstate law”** means a law of another State in its application as a law of the Commonwealth in or in relation to Commonwealth places in that State in accordance with the Commonwealth Mirror Taxes Act;

**“Commonwealth Mirror Taxes Act”** means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

**“Commonwealth place”** means a Commonwealth place in or in relation to which this Act applies or is taken to have applied under section 6 of the Commonwealth Mirror Taxes Act;

**“corresponding Stamp Act”** means the *Stamp Act 1921* of Western Australia in its application as a law of Western Australia;

”.

- (2) Section 4(1) is further modified as follows:

- (a) in the definition of “Commissioner” by deleting all the words after “office” and inserting instead —

“

of Commissioner of State Revenue of Western Australia  
”;

- (b) by deleting the definition of “the Crown”.

**87. Section 4AA inserted**

After section 4 the following section is inserted —



“

**4AA. Instruments subject to dual liability**

- (1) If an instrument or 2 or more instruments is, are or may be liable for duty under both this Act and the corresponding Stamp Act, the total amount of duty payable is calculated by reference to the amount equal to the sum of —
  - (a) the amount or amounts on which duty is payable under this Act; and
  - (b) the amount or amounts on which duty is payable under the corresponding Stamp Act.
- (2) The amount of duty paid or payable on the instrument or instruments under this Act is the amount equal to the amount calculated under subsection (1) minus any amount paid or payable under the corresponding Stamp Act.

”.

**88. Section 6 modified**

After section 6(2) the following subsections are inserted —

“

- (3) If, under section 6 of the corresponding Stamp Act, the Commissioner has delegated a function under that Act to a person, the corresponding function under this Act is taken to have been delegated to the person under this section.
- (4) A person who is authorised to perform a function under the corresponding Stamp Act is taken to be authorised to perform the corresponding function under this Act.

”.

**89. Section 8 modified**

- (1) Section 8 is modified as follows:
  - (a) by inserting before “The” the subsection designation “(1)”;
  - (b) by inserting after “this Act” —

“ or the corresponding Stamp Act ”;
  - (c) by inserting before “any other Act” —

“ this Act or ”.
- (2) At the end of section 8 the following subsection is inserted —

“

- (2) The Commissioner may use for the purposes of any other Act administered by him or her any information concerning the affairs of any other person acquired by the Commissioner by reason of his or her office under or for the purposes of this Act.

”.

**90. Section 9 modified**

Section 9(2) is modified as follows:

- (a) in paragraph (a) by inserting after “this Act” —

“ or the corresponding Stamp Act ”;

(b) in paragraph (b) by inserting after “this Act” —  
“ or the corresponding Stamp Act ”.

**91. Section 11 modified**

Section 11 is modified by deleting “on behalf of the Crown”.

**92. Section 15B modified**

Section 15B(1)(b) is modified by deleting “*Financial Administration and Audit Act 1985*” and inserting instead —

“

*Financial Management and Accountability Act 1997* of the  
Commonwealth

”.

**93. Section 16 modified**

Section 16(1) is modified by deleting “for the use of the Crown”.

**94. Section 26 modified**

(1) Section 26(1) is modified by deleting “Crown” and inserting  
instead —

“ Commonwealth ”.

(2) Section 26(1a) is modified by deleting “Crown” and inserting  
instead —

“ Commonwealth ”.

**95. Section 31B modified**

Section 31B(5) is modified by deleting “the law of another State  
or of a Territory” and inserting instead —

“

the corresponding Stamp Act or a law in force in another State or  
Territory, including an applied law within the meaning of the  
Commonwealth Mirror Taxes Act,

”.

**96. Section 39A modified**

Section 39A(1) is modified by deleting “Crown” and inserting  
instead —

“ Commonwealth ”.

**97. Section 73D modified**

Section 73D(6a)(b) is modified by deleting “in another  
jurisdiction” and inserting instead —

“

under a law in force in another State or Territory

”.

**98. Section 75AE modified**

After section 75AE(2) the following subsection is inserted —

“

- (2a) For the purposes of subsection (2)(b), if duty is or may be payable on the instrument of conveyance or transfer of property both under this Act and the corresponding Stamp Act, the purchaser is entitled to a rebate only if the total value of the property conveyed or transferred by the instrument does not exceed \$135 000.

”.

**99. Section 76AH modified**

Section 76AH(4)(b) is modified by deleting “in another jurisdiction” and inserting instead —

“

under a law in force in another State or Territory

”.

**100. Section 76AO modified**

Section 76AO(4)(b) is modified by deleting “in another jurisdiction” and inserting instead —

“ under a law in force in another State or Territory ”.

**101. Section 84 modified**

After section 84(4) the following subsection is inserted —

“

(5) In this section —

- (a) a reference to duty payable in another State is to be read as including a reference to duty payable under the corresponding Stamp Act or duty payable under a law of another State that applies as a law of the Commonwealth in or in relation to Commonwealth places in the State in accordance with the Commonwealth Mirror Taxes Act; and
- (b) a reference to an instrument that is exempt in another State is to be read as including a reference to an instrument that is exempt under the corresponding Stamp Act or under a law of another State that applies as a law of the Commonwealth in or in relation to Commonwealth places in the State in accordance with the Commonwealth Mirror Taxes Act.

”.

**102. Section 87 modified**

Section 87(1) is modified by inserting after “chargeable under item 13” —

“

of the second Schedule of this Act or the corresponding Stamp Act

”.

**103. Section 112A modified**

Section 112A(1) is modified by deleting the definition of “corresponding law” and inserting the following definition instead —

“

“**corresponding law**” means —

- (a) the corresponding Stamp Act;
- (b) a law in force in another State or Territory that is declared by proclamation to be a corresponding law for the purposes of Division 3; or
- (c) an applied interstate law that corresponds to a law referred to in paragraph (b).

”.

**104. Section 112K modified**

After section 112K(1a) the following subsection is inserted —

“

- (1b) A reference in subsection (1) to an amount to be shown in a statement does not include a reference to any amount in respect of which stamp duty has been paid under the corresponding Stamp Act.

”.

**105. Section 120 modified**

Section 120(1)(f) is modified by deleting “Crown” and inserting instead —

“ Commonwealth ”.

”.

10 The *Road Traffic Amendment (Vehicle Licensing) Act 2001* Pt. 3 Div. 4 will not come into operation because it was repealed by the *Taxation Administration (Consequential Provisions) Act 2002* s. 29(3).

11 The amendment in the *Racing and Gambling Legislation Amendment and Repeal Act 2003* s. 175(3) is not included because the section it sought to amend has been repealed by the *Stamp Amendment Act 2003* s. 7 before the amendment purported to come into operation.

12 The renumbering of Parts, Divisions, sections, etc., effected in the 1934 reprint (in the appendix to the annual sessional volume of 1933-1934) and subsequent reprints has been retained. References to the original numbering are contained in those reprints.

13 The Second Schedule to the *Metric Conversion Act 1972* was inserted by the *Metric Conversion Act Amendment Act 1973*.

14 The *Stamp Amendment Act 1981* s. 5(2) reads as follows:

“

- (2) Where duty has been or is being paid under section 112K of this Act in respect of a loan, other than a loan upon an account current, at the rate provided for by that section as it was prior to the coming into operation of this section of this Act, section 112K(1)(b) shall continue

to apply in respect of every such loan as if this section had not been enacted.

”

15 The *Stamp Amendment Act 1986* s. 21(2) reads as follows:

“

- (2) The exemptions provided for by subitems (2) and (3) inserted by paragraph (b) of subsection (1) apply to a policy of insurance, or a renewal, entered into after the commencement of that paragraph.

”

16 The *Stamp Amendment Act 1987* s. 4 reads as follows:

“

**4. Retrospective application and transitional provisions**

- (1) Section 76AG inserted in the principal Act by section 22 of this Act extends to any relevant acquisition of a majority interest or a further interest in a company to which Division 2 of Part IIIA of the principal Act applies that occurred on or after 19 January 1987, and the provisions of Divisions 1 and 2 of that Part and any regulations having effect for the purposes of those Divisions shall have effect accordingly.
- (2) Section 76AN inserted in the principal Act by section 22 of this Act extends to any relevant acquisition of a majority interest or a further interest in a corporation to which Division 3 of Part IIIA of the principal Act applies that occurred on or after 19 January 1987, and the provisions of Divisions 1 and 3 of that Part and any regulations having effect for the purposes of those Divisions shall have effect accordingly.
- (3) Subsections (1) and (2) have effect notwithstanding that duty on an instrument effecting or evidencing an acquisition has already been paid under item 4(3) of the Second Schedule.
- (4) A statement required by subsection (1) or (2) shall be prepared and lodged not later than 3 months after the commencement of this section.
- (5) Notwithstanding subsection (1) or (2), a previous acquisition referred to in subparagraph (ii) of section 76AJ(1)(a) or subparagraph (ii) of section 76AQ(1)(a) of the principal Act shall not be taken into account for the purposes of that subparagraph if it occurred before 19 January 1987.
- (6) Regulations having retrospective effect to 19 January 1987 may be made under section 120(1) of the principal Act so far as it is necessary or expedient to do so to give effect to this section.
- (7) An expression used in this section in relation to a Division of Part IIIA of the principal Act has the same meaning as it has for the purposes of that Division.

”

17 The *Stamp Amendment Act (No. 2) 1987* s. 9(2) reads as follows:

“

(2) A notice of election given under section 112K(2) of the principal Act as in force before the commencement of this Act and not cancelled shall continue to have effect as if given under that subsection after the commencement of this Act.

”

18 The *Stamp Amendment Act 1991* s. 8(2) reads as follows:

“

(2) Nothing in this section affects the approval of an odd lot specialist given under the principal Act before the coming into operation of this section and any odd lot specialist so approved shall be taken to have been approved as an odd lot specialist under the principal Act as amended by this Act.

”

19 The *Stamp Amendment Act (No. 2) 1994* s. 5(2) and (3) read as follows:

“

(2) If before the commencement of this Act, duty has been paid under item 8(1) of the Second Schedule to the principal Act in respect of an instrument that is exempt from duty because of the amendment to the Third Schedule made by subsection (1), the person by or on whose behalf the duty was paid may make written application to the Commissioner for the refund of the duty.

(3) On receipt of an application under subsection (1) and on being satisfied that the applicant is the person by or on whose behalf the duty was paid, the Commissioner is to refund the duty to the applicant.

”

20 The *Stamp Amendment (Marketable Securities Duty) Act 1995* s. 5 reads as follows:

“

**5. Saving provision**

The principal Act as in force immediately before the commencement of this Act continues to operate in respect of conveyances and transfers of marketable securities and rights in respect of shares made or executed before 1 July 1995.

”

21 The *Stamp Amendment Act 1995* s. 4(2) reads as follows:

“

(2) Subsection (3) as inserted in section 27 of the principal Act by this Act applies to an instrument or document executed before or after the commencement of this Act.

”

22 The *Stamp Amendment Act 1995* s. 6(2) reads as follows:

“

(2) Section 73F is enacted to avoid doubt and does not limit the application of the principal Act as enacted before the

commencement of this section to transactions entered into in relation to business licences (within the meaning of that section) before that commencement.

”

23 The *Revenue Laws Amendment (Assessment) Act 1996* s. 32(5) reads as follows:

“

- (5) Section 75E of the principal Act as amended by this Act applies to an instrument executed on or after the commencement of the *Revenue Laws Amendment (Assessment) Act 1996*.

”

24 The *Stamp Amendment Act 1996* s. 9 reads as follows:

“

**9. Transitional**

- (1) If because of the amendments made by this Act to the *Stamp Act 1921*, a person is required under Division 2 of Part IIIA of that Act to lodge a statement in respect of a relevant acquisition that occurred on or after 20 November 1995 and before this Act receives the Royal Assent, then despite section 76AG(3) of that Act the statement shall be lodged within 3 months after the date on which this Act receives the Royal Assent.
- (2) If under section 112HA of the *Stamp Act 1921* as inserted by section 8 of this Act, a statement in respect of a capital reduction or a share cancellation is required to be lodged by that section before this Act receives the Royal Assent, then despite section 112HA of that Act the statement shall be lodged within 3 months after the date on which this Act receives the Royal Assent.

”

25 The *Revenue Laws Amendment (Assessment) Act 1997* s. 36(2) reads as follows:

“

- (2) Section 27(3) as inserted in the principal Act by subsection (1) applies to an instrument or document executed before or after the day on which this section commences.

”

26 The *Revenue Laws Amendment (Assessment) Act 1997* s. 39(2) and (3) read as follows:

“

- (2) Section 76D of the principal Act as it was in force immediately before the commencement day continues to have effect after the commencement day in relation to deeds made before the commencement day despite the repeal of Part IIIA by this Act.
- (3) In subsection (2) —  
“**commencement day**” means the day on which this Act comes into operation.

”

27 The *Revenue Laws Amendment (Assessment) Act 1997* s. 24 reads as follows:

“

**24. Reassessment**

- (1) This Division has effect notwithstanding that duty on an instrument has been assessed on or after 27 December 1996 and before the day on which this Act receives the Royal Assent (the “**original assessment**”).
- (2) If it appears to the Commissioner that the original assessment is for a lesser amount than would be assessed under the principal Act as amended by this Division, the Commissioner may make a reassessment of the duty chargeable.
- (3) The reassessment supersedes the original assessment.
- (4) The reassessment is taken to have been made under the principal Act and the provisions of the principal Act apply to and in relation to the reassessment as if it were an assessment under that Act.

”

28 The *Revenue Laws Amendment (Assessment) Act 1997* s. 48 reads as follows:

“

**48. Transitional**

The Commissioner is to refund the amount of any duty paid on a vehicle licence if —

- (a) the licence was issued on or after 16 January 1997;
- (b) the Commissioner is satisfied that, because of the amendments made to the principal Act by this Division duty is not payable on that licence; and
- (c) an application is made in writing to the Commissioner for the refund within 12 months after the duty was paid.

”

29 The *Revenue Laws Amendment (Taxation) Act 1998* s. 13 reads as follows:

“

**13. Saving**

Subject to section 2(4) and (5), and without limiting the operation of the *Interpretation Act 1984*, the provisions of the *Stamp Act 1921* as in force immediately before 1 July 1998 continue to have effect in relation to instruments executed before 1 July 1998.

”

30 The *Revenue Laws Amendment (Taxation) Act 1998* s. 2(4) and (5) read as follows:

“

- (4) Section 12(11) is deemed to have come into operation on 30 April 1998 in relation to a policy of insurance that is effected on or after 30 April 1998 and before 1 July 1998 if —
  - (a) the period for which the policy is valid commences on or after 1 July 1998; or



- (b) the period for which the policy is valid commences on or after 30 April 1998 and before 1 July 1998 and the policy replaces another policy with the same insurer that would otherwise have expired on or after 1 July 1998.
- (5) Section 12(11) is deemed to have come into operation on 30 April 1998 in relation to a policy of insurance that is renewed on or after 30 April 1998 and before 1 July 1998 if —
- (a) the period for which the policy is renewed commences on or after 1 July 1998; or
  - (b) the policy being renewed would otherwise have expired on or after 1 July 1998.

”.

31 The *Revenue Laws Amendment (Taxation) Act 1999* s. 7(2), (3) and (4) read as follows:

“

- (2) Subject to subsection (3), if an application for the issue or transfer of a motor vehicle licence is made to a licensing authority before this section commences, then the *Stamp Act 1921* as it was in force immediately before this section commences continues to operate in respect of the issue or transfer of the licence.
- (3) If —
- (a) an application for the issue or transfer of a motor vehicle licence is made to a licensing authority on or after 1 July 1999; and
  - (b) stamp duty in respect of the issue or transfer is not paid before the day on which this section commences,
- then the *Stamp Act 1921* as amended by subsection (1) operates in respect of the issue or transfer of the licence.
- (4) If under section 76C(9), (10) or (10C) of the *Stamp Act 1921* duty is assessed before this section commences, then the *Stamp Act 1921* as it was in force immediately before this section commences continues to operate in respect of any issue or transfer of a licence as a result of the assessment.

”.

32 The *Financial Relations Agreement (Consequential Provisions) Act 1999* s. 3 and 32 read as follows:

“

### 3. Objectives

The main objectives of this Act are —

- (a) to record the intention of this State to comply with, and give effect to, the *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations*, a copy of which is set out in Schedule 1; and
- (b) to implement, in part, measures described in that agreement.

## 32. Savings

- (1) Subject to subsection (2), the former provisions continue to apply as if this Division were not enacted, to and in relation to —
  - (a) information referred to in section 9(1c) of those provisions that was acquired on or before 30 June 2001 or during the continued application under this section of Part IVA Division 4 of those provisions;
  - (b) instruments referred to in section 112D of those provisions that were executed on or before 30 June 2001 and the subsequent SCH-regulated transfers;
  - (c) transfers referred to in section 112E or 112F of those provisions that were made on or before 30 June 2001;
  - (d) sales and purchases referred to in Part IVA Division 3 of those provisions that were made or deemed to have been made on or before 30 June 2001;
  - (e) SCH-regulated transfers to which Part IVA Division 4 of those provisions applies that were made on or before 30 June 2001;
  - (f) matters referred to in Part IVA Division 5 of those provisions, until all instruments required to be endorsed under section 112D of those provisions have been so endorsed;
  - (g) relevant transactions referred to in Part IVAB of those provisions that were made or effected, or deemed to have been made or effected, on or before 30 June 2001;
  - (h) the matters referred to in the Second Schedule item 4A of those provisions where the conveyances or transfers were made on or before 30 June 2001; and
  - (i) exemptions in the Third Schedule of those provisions where the conveyances, transfers, sales or purchases were made on or before 30 June 2001.
- (2) Regulations may be made under section 120 of the *Stamp Act 1921* that, subject to any condition that the regulations may impose, terminate an obligation that, because of subsection (1), would otherwise continue under —
  - (a) section 112E(6) and (7) of the former provisions, in relation to a record referred to in section 112E(5) of the former provisions;
  - (b) section 112F(11) and (12) of the former provisions, in relation to a record referred to in section 112F(10) of the former provisions;
  - (c) section 112FI(5) and (6) of the former provisions, in relation to a record referred to in section 112FI(3) of the former provisions;
  - (d) section 112FJ(3) and (4) of the former provisions, in relation to a copy of an instrument endorsed under section 112FJ(2) of the former provisions;
  - (e) section 112FQ of the former provisions, in relation to the particulars and records referred to in that section; or
  - (f) section 112GF of the former provisions, in relation to books and records referred to in that section.

- (3) In this section —  
“**former provisions**” means the *Stamp Act 1921* as in force immediately before the coming into operation of this Division.

33 The *Acts Amendment (Continuing Lotteries) Act 2000* Pt. 4 (as amended by No. 45 of 2002 s. 6) reads as follows:

“

## **Part 4 — Savings and transitional provisions**

### **17. Interpretation**

In this Part —

“**commencement day**” means the day on which this Act comes into operation;

“**Commission**” means the Gaming Commission of Western Australia, established under the *Gaming Commission Act 1987*;

“**Gaming Commission Act**” means the *Gaming Commission Act 1987* as amended by this Act;

“**Stamp Act**” means the *Stamp Act 1921* as in force immediately prior to the commencement day.

[Section 17 amended by No. 45 of 2002 s. 6.]

### **18. Licences**

A licence issued under Part IVAA of the Stamp Act and in force immediately before the commencement day —

- (a) is taken to be a licence issued under Part V Division 7 of the Gaming Commission Act; and
- (b) subject to that Division, continues in force until —
  - (i) the day on which the licence would have expired under Part IVAA of the Stamp Act; or
  - (ii) 5 years after the commencement day,whichever is the earlier.

### **19. Cancellation of licence**

For the purposes of section 104B(3)(c) of the Gaming Commission Act, the cancellation of a licence under Part IVAA of the Stamp Act is to be treated as if it were a cancellation under the Gaming Commission Act, Part V Division 7.

### **20. Pending appeals**

- (1) Subject to subsection (2), an appeal commenced under section 111 of the Stamp Act before the commencement day, may be continued and dealt with as if the amendments in Parts 2 and 3 of this Act had not been passed.
- (2) For the purposes of continuing and dealing with pending appeals, if a Local Court wishes to exercise its power, under section 111(3)(b) of the Stamp Act, to remit a matter under appeal, it is to remit that matter to the Commission, instead of the Commissioner of State Revenue.

**21. Continuing effect of approvals**

Any approval granted under section 111B of the Stamp Act continues in force until that approval is varied or revoked by the Commission under section 104F(2) of the Gaming Commission Act.

**22. Returns**

If duty payable to the Commissioner of State Revenue under section 111B of the Stamp Act on a return lodged, or to be lodged, with the Commissioner of State Revenue under section 111B of the Stamp Act has not been paid prior to the commencement day then, despite this Act, the duty payable continues as a debt due to the Commissioner of State Revenue.

**23. Refund of duty**

Where a licensed supplier is entitled to a refund of duty from the Commissioner of State Revenue under section 111D of the Stamp Act, and that duty has not been refunded before or on the commencement day, then despite this Act, the licensed supplier is entitled to a refund of that amount of duty from the Commissioner of State Revenue.

**24. Memoranda**

- (1) Where the Commissioner of State Revenue was entitled to create a memorandum under section 111E of the Stamp Act, and that entitlement had not been exercised by the Commissioner of State Revenue before or on the commencement day, then on and from the commencement day the Commission is instead entitled to create that memorandum.
- (2) In addition to the entitlement under subsection (1), the Commission is entitled to assess the amount to be paid (including any fine), and to collect the outstanding amount, in relation to a memorandum created under subsection (1).

”

34 The *Revenue Laws Amendment (Assessment) Act 2000* s. 6(2) reads as follows:

“

- (2) In the event of a cessation of ownership or control referred to in section 75JB(5f)(a) or (b) of the *Stamp Act 1921* as inserted by subsection (1) taking place on or after 25 May 2000 and before this Act receives the Royal Assent, the notification required by section 75JB(5f)(c) of that Act is to be given within one month after this Act receives the Royal Assent.

”

35 The *Revenue Laws Amendment (Assessment) Act 2000* s. 8(2), (3) and (4) read as follows:

“

- (2) In subsections (3) and (4) —  
“**transitional period**” means the period beginning on 25 October 1999 and ending when subsection (1) comes into operation.
- (3) If an exemption under section 75JB of the *Stamp Act 1921* has been granted during the transitional period and the Commissioner is of the opinion that it would not have been granted if

subsection (1) had come into operation on 25 October 1999, the claw-back under Part IIIBAAA of that Act applies.

- (4) Section 75JDA(4) of the *Stamp Act 1921* does not apply to a requirement under section 75JC(5) of that Act if the determination under section 75JC was made during the transitional period.

36 The *Stamp Amendment Act (No. 3) 2000* s. 21 reads as follows:

“

## 21. Transitional

- (1) In this section —
- “**amended provisions**” means the provisions of Part IIIBA and sections 32, 73DA, 75HA, 75I and 75J of the *Stamp Act 1921* as enacted after the coming into operation of this Act;
- “**existing provisions**” means the provisions of Part IIIBA and sections 32, 73DA, 75HA, 75I and 75J of the *Stamp Act 1921* as enacted before the coming into operation of this Act.
- (2) Subject to subsection (3), the existing provisions continue to apply to and in relation to an acquisition of an interest in a corporation that occurred before 10 August 2000 and the amended provisions do not apply to it.
- (3) Subsection (2) does not affect the operation of the amended provisions in relation to an acquisition of an interest that occurred before 10 August 2000 in so far as those provisions have effect for the purpose of determining whether an acquisition that occurred on or after 10 August 2000 is a relevant acquisition for the purposes of those provisions.
- (4) If —
- (a) a legally enforceable agreement in writing was executed before 10 August 2000;
  - (b) that agreement created before 10 August 2000 an entitlement to an interest in a corporation; and
  - (c) that entitlement resulted or results in that interest being acquired on or after 10 August 2000 but before 1 January 2001,
- the acquisition of that interest is to be regarded for the purposes of subsections (2) and (3) as having occurred before 10 August 2000.
- (5) Despite section 76AG(3) or 76AN(2), as the case may be, of the amended provisions, if —
- (a) an acquisition of an interest in a corporation occurred on or after 10 August 2000 but before this Act receives the Royal Assent;
  - (b) a statement has to be lodged under section 76AG or 76AN in respect of that acquisition because of the operation of the amended provisions; and
  - (c) the existing provisions would not have required such a statement to be lodged,

the statement may be lodged at any time before the end of the period of 3 months after the day on which this Act receives the Royal Assent.

”.

37 Between 16 May 2002 and 30 June 2002, the amendments in Part 4 of the *Stamp Amendment (Budget) Act 2002* operated in relation to policies of insurance issued under the *Motor Vehicle (Third Party Insurance) Act 1943* that —

- (a) were effected or renewed on or after 16 May 2002 but before 1 July 2002; and
- (b) are valid for a period commencing on or after 1 July 2002.

See section 2(4) of the *Stamp Amendment (Budget) Act 2002*.

38 The *Stamp Amendment (Budget) Act 2002* s. 5 reads as follows:

“

**5. Transitional**

Despite the amendments effected by this Part, the *Stamp Act 1921* as in force immediately before 1 July 2002 continues to apply to and in relation to instruments of a kind referred to in the Second Schedule item 4(1) to that Act that were executed before 1 July 2002.

”.

39 The *Stamp Amendment (Budget) Act 2002* s. 9 reads as follows:

“

**9. Transitional**

- (1) Despite the amendments effected by this Part, the *Stamp Act 1921* as in force immediately before the commencement day continues to apply to and in relation to the issue or transfer of a motor vehicle licence the application for which was made before the commencement day.
- (2) Despite subsection (1), if —
  - (a) the commencement day is after 1 July 2002;
  - (b) an application for the issue or transfer of a motor vehicle licence is made to a licensing authority on or after 1 July 2002; and
  - (c) stamp duty in respect of the issue or transfer of the licence is not paid before the commencement day,then the *Stamp Act 1921* as amended by this Part applies to and in relation to the issue or transfer of the licence.
- (3) If, under section 76C(9), (10) or (10C) of the *Stamp Act 1921*, the amount of duty payable in respect of the issue or transfer of a licence is assessed before the commencement day, then the *Stamp Act 1921* as in force immediately before that day continues to apply to and in relation to the issue or transfer of the licence and the assessment.
- (4) In this Part —  
**“commencement day”** means day on which this Part comes into operation.

The *Taxation Administration (Consequential Provisions) (Taxing) Act 2002* s. 3 and 4 read as follows:

“

**3. Relationship with other Acts**

The *Taxation Administration Act 2003* is to be read with this Act as if they formed a single Act.

**4. Meaning of terms used in this Act**

The Glossary at the end of the *Taxation Administration Act 2003* defines or affects the meaning of some of the words and expressions used in this Act and also affects the operation of other provisions.

”

The *Corporations (Consequential Amendments) Act (No. 3) 2003* s. 2-4 read as follows:

“

**2. Commencement**

- (1) If this Act receives the Royal Assent before the day on which Schedule 1 to the Financial Services Reform Act comes into operation, this Act comes into operation at the same time as that Schedule comes into operation.
- (2) If this Act receives the Royal Assent on or after the day on which Schedule 1 to the Financial Services Reform Act comes into operation, this Act is deemed to have come into operation at the same time as that Schedule comes into operation.

**3. Interpretation**

In this Part —

“**Financial Services Reform Act**” means the *Financial Services Reform Act 2001* of the Commonwealth;

“**FSR commencement time**” means the time when Schedule 1 to the Financial Services Reform Act comes into operation;

“**statutory rule**” means a regulation, rule or by-law.

**4. Validation**

- (1) This section applies if this Act comes into operation under section 2(2).
- (2) Anything done or omitted to have been done after the FSR commencement time and before this Act receives the Royal Assent that could have been done if this Act had received the Royal Assent before the FSR commencement time is taken to be as valid and lawful, and to always have been as valid and lawful, as it would have been if this Act had received the Royal Assent before the FSR commencement time.
- (3) Anything done or omitted to have been done by a person after the FSR commencement time and before this Act received the Royal Assent that would have been valid and lawful if the Financial Services Reform Act had not commenced, is taken to be valid and lawful.

- (4) Anything done or omitted to have been done after the FSR commencement time and before this Act receives the Royal Assent —
- (a) that could only have been validly and lawfully done or omitted because this Act received the Royal Assent after the FSR commencement time; and
  - (b) that could not have been validly and lawfully done or omitted if this Act had received the Royal Assent before the FSR commencement time,

is taken not to be valid, and to never have been valid.

”.

42 The *Stamp Amendment (Budget) Act 2003* s. 4(7) reads as follows:

“

- (7) Despite the amendments made by this section, the *Stamp Act 1921* as in force immediately before 1 July 2003 continues to apply to and in relation to instruments of a kind referred to in the Second Schedule item 4(1) to that Act that were executed before 1 July 2003.

”.

43 The amendment in cl. 107(5) is not included because the section it sought to amend was previously amended by No. 28 of 2003 s. 192(2).

44 On the date as at which this compilation was prepared, the *Acts Amendment (Carbon Rights and Tree Plantation Agreements) Act 2003* Pt. 4 had not come into operation. It reads as follows:

“

#### **Part 4 — *Stamp Act 1921***

##### **8. The Act amended**

The amendment in this Part is to the *Stamp Act 1921*.

##### **9. Third Schedule amended**

The Third Schedule is amended by inserting after item 2(18) the following subitems —

“

- (19) A timber sharefarming agreement under the *Conservation and Land Management Act 1984* or the *Forest Products Act 2000* under which a *profit à prendre* is created but this subitem does not apply to such an agreement if a *profit à prendre* had been previously created in respect of a crop of trees to which the agreement applies.
- (20) An agreement under the *Tree Plantation Agreements Act 2003* in respect of which a plantation interest, as defined in that Act, is created but this subitem does not apply to such an agreement if a plantation interest had been previously created in respect of a plantation to which the agreement applies.

”.



On the date as at which this compilation was prepared, the *Business Tax Review (Taxing) Act (No. 2) 2003* s. 4(3) had not come into operation. It reads as follows:

“

**4. Second Schedule amended**

(3) Item 18 is deleted and the following item is inserted instead —

“

18. HIRE OF GOODS

- |     |                                      |                   |                              |
|-----|--------------------------------------|-------------------|------------------------------|
| (1) | A return under section 112L .....    | See section 112LB | The commercial hire business |
| (2) | A statement under section 112M ..... | See section 112MA | The hirer of the goods       |

”

”

On the date as at which this compilation was prepared, the *Business Tax Review (Assessment) Act (No. 2) 2003* s. 80, 81(1)(a), 82, 83, 85, 87(9), 93, 94, 98 and 99 had not come into operation. They read as follows:

“

**80. Section 92 amended**

(1) Section 92 is amended as follows:

- (a) by inserting before “In” the subsection designation “(1)”; and
- (b) in the definition of “policy of insurance” by deleting “accident;” and inserting instead —

“

accident, but does not include any policy of life insurance where the period for which the insurance is effected commences on or after the day on which section 80 of the *Business Tax Review (Assessment) Act (No. 2) 2003* came into operation;

”

(2) At the end of section 92 the following subsections are inserted —

“

(2) If —

- (a) a policy of life insurance, in addition to providing the insurance referred to in the definition of “policy of life insurance”, also provides for the payment of a benefit on the happening of an event or contingency that does not relate to or depend on a life or lives (the “**additional insurance**”); and
- (b) an identifiable part of the premium payable under the policy is attributable to the additional insurance,

then to the extent that it provides for the additional insurance, the policy is a policy of insurance but is not a policy of life insurance.

(3) Subsection (2) applies —

- (a) whether or not the life insurance and the additional insurance are distinct matters for the purposes of section 19; and

- (b) whether or not payment of a benefit under the additional insurance component of the policy —
  - (i) will or may reduce the benefit payable under the life insurance component of the policy; or
  - (ii) will or may terminate the policy.

”.

**81. Section 92A amended**

- (1) Section 92A(1) is amended as follows:
  - (a) by deleting “effects —” and paragraphs (a) and (b) and “or” between them and inserting instead —

“

effects any insurance in respect of —

- (a) property in Western Australia; or
- (b) any liability, loss or damage occurring or brought about by the happening of any event within Western Australia,

”;

**82. Section 92B amended**

Section 92B(1)(a) and (b) are each amended by deleting “, a policy of life insurance or”.

**83. Section 96 amended**

- (1) Section 96(1) and (2) are each amended by deleting “or (3)(a)”.
- (2) Section 96(4) is repealed.

**85. Part IVB (s. 112I-112P) replaced**

Part IVB is repealed and the following Part is inserted instead —

“

**Part IVB — Hire of goods**

**Division 1 — Interpretation in Part IVB**

**112I. Commercial hire business**

- (1) For the purposes of this Part, a person who hires out goods as a business is called a “**commercial hire business**”.
- (2) It is immaterial whether or not hiring out the goods is the principal business of the person or is ancillary to some other form of business, and whether or not any such principal or ancillary business is carried on wholly or partly outside Western Australia.

**112IA. Goods**

For the purposes of this Part, “**goods**” includes —

- (a) all chattels personal;
- (b) a fixture which is severable from the realty; and
- (c) a fixture which is not severable from the realty, but which is treated by an arrangement between the owner of the realty and any other person, made in connection with a grant of the right to use the fixture, as if it were not a part of the realty,

but does not include books, money, livestock and things in action.

### **112IB. Hire of goods**

- (1) A **“hire of goods”** is an arrangement under which goods are or may be used at any time by a person other than the person hiring out the goods, except an arrangement excluded under subsection (3).
- (2) There are 2 kinds of hire of goods —
  - (a) equipment financing arrangements; and
  - (b) ordinary hiring arrangements.
- (3) A hire of goods does not include any of the following —
  - (a) an arrangement that gives a person a right to use goods that is incidental to a lease of, or a licence to occupy or use, land, if there is no apportionment of consideration between the right to use the goods and the right to possess, use or occupy the land;
  - (b) an arrangement made between related corporations;
  - (c) an arrangement for the hire of an aircraft, ship or vessel, or for the hire of an engine or other component part of an aircraft, ship or vessel;
  - (d) an arrangement for the provision of goods to a trader for the purpose of displaying or demonstrating the goods pending their sale or hire to a third party;
  - (e) an arrangement under which an operator is provided by or at the direction of the person hiring out the goods to operate the goods for the hirer (that is, an arrangement that is commonly known as a “wet hire”);
  - (f) an arrangement for the use of goods the provision of which is incidental and ancillary to the provision of a service if the provision of the goods is solely to enable the contractual provision of the service;
  - (g) an arrangement under which a motor vehicle is subleased by an employee to an employer in connection with the employee’s remuneration or other employment benefits;
  - (h) an arrangement for the use, by a person who is partially or totally incapacitated, of an invalid aid or prosthetic device or of any similar aid, device or appliance;
  - (i) a credit contract within the meaning of the *Consumer Credit (Western Australia) Code*;
  - (j) an arrangement relating to the use of a caravan that is to remain on site;
  - (k) a State hire of goods;
  - (l) an arrangement that is prescribed by regulations made for the purpose of this subsection.
- (4) A hire of goods need not be effected or evidenced by an instrument in writing for the purposes of this Part.
- (5) A hire of goods may be constituted by 2 or more arrangements, which individually do not constitute a hire of goods.

### **112IC. State hire of goods**

- (1) A **“State hire of goods”** is a hire of goods to which at least one of the following is a party —
  - (a) the State;

- (b) a State instrumentality, agent of the State or Government authority, designated by the Minister as an exempt person or body for the purposes of this subsection;
  - (c) a person acting on behalf of, or for the benefit of, the State or an exempt person or body.
- (2) The Minister may by order published in the *Gazette* designate a State instrumentality, agent of the State or Government authority as exempt for the purposes of subsection (1).
- (3) An order under subsection (2) may be varied or revoked by the Minister by a further order published in the *Gazette*.

**112ID. Equipment financing arrangements**

- (1) An **“equipment financing arrangement”** is a hire of goods that consists of —
  - (a) a hire purchase agreement; or
  - (b) some other agreement for a term of not less than 9 months and under which the final payment is payable at least 8 months after the agreement is entered into.
- (2) A **“hire purchase agreement”** is —
  - (a) a letting of goods with an option to purchase; or
  - (b) an agreement for the purchase of goods by instalments (whether the agreement describes the instalments as rent or hire or otherwise),

but does not include any agreement by which the property in the goods covered by the agreement passes at the time of the agreement or on or at any time before the delivery of the goods.

**112IE. Hiring charges**

- (1) **“Hiring charges”** are payments made by or on behalf of the hirer to the person who hires out the goods —
  - (a) for the hire of the goods; or
  - (b) that arise as an incident of the hire of the goods.
- (2) The following charges are included as hiring charges —
  - (a) payments for damage waiver or for damage excess;
  - (b) late return fees;
  - (c) an amount paid to the person who hires out the goods for giving the hirer information about, or rights relating to, the use of the goods for the purposes of the hire of goods.
- (3) The following charges are not included as hiring charges —
  - (a) payments for delivery, repositioning, erection, installation, maintenance or cleaning of the goods;
  - (b) refundable deposits or bonds (unless retained as hiring charges);
  - (c) in the case of hire purchase agreements — deposits or other consideration paid or given to the person who hires out the goods at or before the time the agreement is made;
  - (d) insurance premiums payable by the hirer;
  - (e) an amount equivalent to duty paid or payable under this Act or interstate duty;

- (f) payments for the sale of goods (such as fuel, replacement parts or theft replacement);
- (g) an amount equivalent to any GST payable on the supply to which the hire of goods relates;
- (h) a payment by the hirer under a hire of goods if title to the goods passes to the hirer as a consequence of the payment;
- (i) any payment of a type prescribed by the regulations.

**112IF. Terms used in this Part**

In this Part —

“**annual duty-free threshold**” has the meaning given by section 112LB(2);

“**commercial hire business**” has the meaning given by section 112I;

“**duty-free threshold**”, for a return period, is worked out in accordance with section 112LB(2);

“**equipment financing arrangement**” has the meaning given by section 112ID(1);

“**goods**” has the meaning given by section 112IA;

“**hire of goods**” has the meaning given by section 112IB;

“**hire purchase agreement**” has the meaning given by section 112ID(2);

“**hirer**” means a person who hires goods from a person who hires out goods under a hire of goods;

“**hiring charges**” has the meaning given by section 112IE;

“**ordinary hiring arrangement**” means a hire of goods that is not an equipment financing arrangement (see section 112IB(2));

“**registered commercial hire business**” means a commercial hire business that is registered under section 112JA;

“**return period**” has the meaning given by section 112LC;

“**State hire of goods**” has the meaning given by section 112IC.

**Division 2 — Registration of commercial hire businesses**

**112J. Commercial hire businesses to be registered**

- (1) A commercial hire business that is not registered under section 112JA must apply to be registered under that section if, in a month, the total amount of the hiring charges received by the commercial hire business in the month exceeds \$4 167.
- (2) An application for registration must be made in an approved form on or before the 21<sup>st</sup> day after the end of the month referred to in subsection (1).  
Penalty: \$20 000.

**112JA. Registration of commercial hire businesses**

- (1) The Commissioner must register a commercial hire business that applies for registration.
- (2) The Commissioner must register a commercial hire business that has not applied for registration if satisfied that the commercial hire business ought to be registered for the purposes of this Part.

- (3) The Commissioner must give notice to a commercial hire business of its registration.

**112JB. Cancelling registration of commercial hire businesses**

- (1) The Commissioner may cancel the registration of a commercial hire business on his or her own initiative or at the request of the business.
- (2) The Commissioner is not to cancel a commercial hire business's registration unless satisfied that registration of the commercial hire business is no longer necessary for the purposes of this Part.
- (3) A cancellation has effect on and from the day specified in the notice of cancellation of registration, which may be a day that is earlier than the day on which the notice is issued.

**Division 3 — Connection to the State**

**112K. Connection to the State — hire of goods and persons to which this Part applies**

- (1) Duty under Division 4 is payable in relation to a hire of goods in a return period if the goods are used solely or predominantly in Western Australia during the return period.
- (2) Duty under Division 5 is payable in relation to a hire of goods if the goods are used solely or predominantly in Western Australia during the course of the hire.
- (3) For the purposes of deciding whether goods are used solely or predominantly in Western Australia —
  - (a) if a motor vehicle that is registered under the law of a State or Territory is the subject of an equipment financing arrangement — the vehicle is taken to be used solely in that State or Territory;
  - (b) if a motor vehicle that is registered under the law of a State or Territory is the subject of an ordinary hiring arrangement — the vehicle is taken to be used solely in the State or Territory in which it is initially delivered under the arrangement;
  - (c) in any other case — goods are used predominantly in Western Australia if they are used more in Western Australia than in any other single State or Territory; and
  - (d) if goods are not used solely or predominantly in any particular State or Territory — they are taken to be used predominantly in the State or Territory in which they are initially delivered under the hire of goods.

**Division 4 — Commercial hire businesses**

**112L. Lodging returns and paying duty**

- (1) A registered commercial hire business must —
  - (a) lodge a return in an approved form for each return period of the commercial hire business; and
  - (b) pay the duty payable on the return (if any),

on or before the 21<sup>st</sup> day after the end of the return period.

Penalty: \$5 000.

- (2) The commercial hire business must lodge the return even if no duty is payable on the return.
- (3) A commercial hire business that is not registered under section 112JA must —
  - (a) lodge a return in an approved form for a month if the total amount of hiring charges received by the commercial hire business in that month exceeds \$4 167; and
  - (b) pay the duty payable on the return (if any),  
on or before the 21<sup>st</sup> day after the end of the month.  
Penalty: \$5 000.
- (4) The month referred to in subsection (3) is to be treated as a return period for the purposes of this Part.

**112LA. Calculating the assessable amount for a return period**

- (1) The assessable amount for a return period of a commercial hire business is —
  - (a) the sum of all hiring charges received by the commercial hire business in the return period; or
  - (b) if the Commissioner has, under subsection (2), approved another basis for calculating the assessable amount for the commercial hire business — the amount calculated for the return period on that basis.
- (2) The Commissioner may by notice approve a basis for calculating an assessable amount for a return period for a commercial hire business if the Commissioner is satisfied that the amount of duty payable on that basis will, over a period of time, approximate the amount of duty otherwise payable using assessable amounts calculated in accordance with subsection (1)(a).
- (3) An approval may be revoked by the Commissioner at any time by notice to the commercial hire business.
- (4) A registered commercial hire business may, with the Commissioner's consent, change the basis for calculating the assessable amount from return period to return period but it must not change the basis within a return period.
- (5) On the change of basis, the Commissioner may assess or reassess the duty payable in any return period prior to the change of basis to include any hiring charges that would not be accounted for, or to exclude any hiring charges that would otherwise be accounted for twice, because of the change of basis.

**112LB. Calculating the amount of duty payable on a return**

- (1) The amount of duty payable on the return for a return period is the amount equal to the sum of —
  - (a) 0.75% of that part of the assessable amount for the return period that is attributable to equipment financing arrangements; and
  - (b) 1.5% of the amount by which that part of the assessable amount for the return period that is attributable to ordinary hiring arrangements exceeds the duty-free threshold for the return period.

- (2) The duty-free threshold for a return period is —
- $$\text{annual duty-free threshold} \times \frac{\text{number of whole months in the return period}}{12}$$

where —

“**annual duty-free threshold**” is \$50 000.

**112LC. Return period for a commercial hire business**

The return period of a registered commercial hire business is —

- (a) one month, if a special tax return arrangement is not in force; or
- (b) the return period provided in a special tax return arrangement in force under section 49 of the *Taxation Administration Act 2003*.

**112LD. Annual reconciliation**

- (1) If the sum of all assessable amounts of a registered commercial hire business in a financial year does not exceed the annual duty-free threshold, the commercial hire business is entitled to a refund or rebate of all duty paid or payable in respect of those assessable amounts.

(2) If —

- (a) the sum of all assessable amounts of a registered commercial hire business in a financial year exceeds the annual duty-free threshold;
- (b) the assessable amount for one or more return periods of the commercial hire business in the year consists of or includes an amount of hiring charges attributable to ordinary hiring arrangements (an “**attributable amount**”); and
- (c) the sum of all attributable amounts in the year does not exceed the annual duty-free threshold,

the commercial hire business is entitled to a refund or rebate of all duty paid or payable in respect of the attributable amounts.

(3) If —

- (a) the sum of all assessable amounts of a registered commercial hire business in a financial year exceeds the annual duty-free threshold;
- (b) the assessable amount for one or more return periods of the commercial hire business in the year consists of or includes an amount of hiring charges attributable to ordinary hiring arrangements (an “**attributable amount**”);
- (c) the sum of all attributable amounts of the year exceeds the annual duty-free threshold; and
- (d) the sum of the amounts of duty paid by the commercial hire business in respect of the attributable amounts in the financial year exceeds 1.5% of the dutiable amount,

then the commercial hire business is entitled to a rebate equal to the difference between the total amount of duty paid in respect of the attributable amounts and 1.5% of the dutiable amount.



- (4) In subsection (3)(d) —  
**“dutiab le amount”** means the amount by which the sum of the attributable amounts in the financial year exceeds the annual duty-free threshold for the financial year.
- (5) If a commercial hire business is registered for a part of a financial year, then, in applying subsection (1), (2) or (3), the annual duty-free threshold for the commercial hire business is reduced as follows —
- $$\text{annual duty-free threshold} \times \frac{\text{number of days in the year the commercial hire business was registered}}{\text{number of days in the year}}$$
- (6) Subject to section 17(4) of the *Taxation Administration Act 2003*, the Commissioner must make any assessment necessary to give effect to this section.

### **Division 5 — Persons other than commercial hire businesses**

#### **112M. Statement of transaction**

- (1) If a hirer hires goods under a hire of goods from a person who is not a commercial hire business and the total amount of hiring charges paid or payable for the hire of the goods is at least \$1 000, the hirer must prepare a statement that includes particulars of the following —
- (a) the name and address of each party to the hire;
  - (b) a description of the goods;
  - (c) the commencement date and the term of the hire;
  - (d) the total of the hiring charges paid or payable over the term of the hire;
  - (e) the intervals at which the hiring charges are paid or payable.
- (2) The statement must be prepared at or before the earlier of —
- (a) the time that the hirer makes the first (or only) payment of hiring charges; or
  - (b) the time that the hiring charges become payable.
- Penalty applicable to subsections (1) and (2): \$5 000.
- (3) This section does not require a separate statement to be prepared if the hire is already evidenced in a document that otherwise complies with this section, in which case, the document is taken to be the statement.
- (4) The hirer need not prepare a statement under subsection (1) if the hire of goods is wholly for private or domestic purposes.

#### **112MA. Lodging statements and paying duty**

- (1) Within 3 months after the statement is required to be prepared, the hirer must —
- (a) lodge the statement with the Commissioner; and
  - (b) pay the duty payable on the statement.
- Penalty: \$5 000.
- (2) Duty payable on a statement is —
- (a) 0.75% of the total amount of hiring charges if the hire of goods is an equipment financing arrangement; or

- (b) 1.5% of the total amount of hiring charges if the hire of goods is an ordinary hiring arrangement.

**112MB. Method of calculating total hiring charges if they are not readily ascertainable**

- (1) If the Commissioner is satisfied that it is not reasonably practicable to calculate the total of the hiring charges payable over the term of the hire by the time a statement is required to be lodged under section 112MA, the Commissioner may, in a notice given to the hirer, require the hirer to prepare one or more statements, at the time or times specified in the notice, to take the place of the statement required by section 112M.
  - (2) To the extent possible, the statement or statements must include the same information as is specified in section 112M.
  - (3) Within 3 months after a statement is required to be prepared, the hirer must —
    - (a) lodge the statement with the Commissioner; and
    - (b) pay duty on the statement calculated in accordance with section 112MA(2) to the extent that the total hiring charges are ascertainable at the time the statement is prepared.
- Penalty: \$5 000.
- (4) The amount of duty paid on a prior statement relating to the same hire of goods is to be deducted from the duty payable on any subsequent statement.

**Division 6 — General provisions**

**112N. Credit for duty paid in another Australian jurisdiction**

The duty otherwise payable under this Part in respect of a hire of goods is reduced by the amount of interstate duty paid in respect of the hire.

**112NA. Splitting or redirecting hiring charges — anti-avoidance provision**

- (1) The Commissioner may include in an assessment or reassessment, as part of an amount received as hiring charges, any of the following —
  - (a) a payment, or a portion of the payment, under a hire of goods that is not a hiring charge, including a charge referred to in section 112IE(3), that the Commissioner is satisfied has been made or included in the payment for the purpose of minimising duty under this Part;
  - (b) a payment that would be a hiring charge except for the fact that it is paid to a person other than the person who hires out the goods.
- (2) The Commissioner may include in an assessment or reassessment penalty tax of an amount equal to the amount included in the assessment or reassessment under subsection (1).

**112NB. Ascertainment and disclosure of place of use of goods**

- (1) A commercial hire business may, in determining the commercial hire business's liability to duty, rely on a statement of the hirer as to —

- (a) where the goods will be solely or predominantly used in the course of the hire; or
- (b) in the case of an unregistered motor vehicle, where the motor vehicle will be registered during the course of the hire,

unless the commercial hire business knows that the statement is false.

- (2) A commercial hire business is not bound to inquire as to any change in the place of use of the goods or, in the case of a motor vehicle, the place of its registration, but cannot continue to rely upon a statement referred to in subsection (1) if the commercial hire business becomes aware of a change in the place of use or registration.
- (3) If goods are solely or predominantly used in a place other than the place advised by the hirer in a statement referred to in subsection (1), the Commissioner may assess or reassess the duty payable according to the actual place of sole or predominant use of the goods.
- (4) If a motor vehicle is registered in a place other than the place advised by the hirer in a statement referred to in subsection (1), the Commissioner may assess or reassess the duty payable according to the place of its registration.
- (5) A person who fails to pay duty on a hire of goods in reliance on a statement referred to in subsection (1) does not contravene a taxation Act for the purposes of the *Taxation Administration Act 2003* and the person is not liable to penalty tax unless the duty is not paid within one month after the issue of a notice of assessment of the duty.
- (6) A hirer who knowingly falsely makes a statement referred to in subsection (1) (whether it is relied upon or not) is guilty of an offence.

Penalty applicable to subsection (6): \$20 000.

**112NC. Records**

A commercial hire business and a hirer who must prepare a statement under Division 5 must keep —

- (a) the records that are prescribed in the regulations for the purposes of this section (if any); and
- (b) any other records necessary to enable the Commissioner to determine the person’s liability to duty under this Part.

Penalty: \$20 000.

”.

**87. Second Schedule amended**

- (9) Item 16 is amended as follows:
  - (a) subitems (1) and (2) are each amended by deleting “, other than life insurance”;
  - (b) subitem (3) is deleted.

**93. Life insurance**

The amendments effected by sections 80, 81, 82, 83 and 87(9) do not apply in relation to a policy of life insurance where the period

for which the insurance is effected commenced before this section came into operation.

**94. Hire of goods**

- (1) In this section —
  - “**commencement**” means the time at which section 85 came into operation;
  - “**new Part IVB**” means Part IVB of the *Stamp Act 1921* as in force after commencement and, for the purposes of this section, is taken to include item 18 of the Second Schedule as in force after commencement;
  - “**old Part IVB**” means Part IVB of the *Stamp Act 1921* as in force immediately before commencement and, for the purposes of this section, is taken to include item 18 of the Second Schedule as in force immediately before commencement.
- (2) An expression used in this section that is given a meaning in the *Stamp Act 1921* (including old Part IVB and new Part IVB) has the meaning so given unless the contrary intention appears.
- (3) On commencement, a person who was registered under old Part IVB immediately before commencement is taken, for all purposes, to have been registered under section 112JA of new Part IVB.
- (4) For the purposes of the ongoing application of old Part IVB under subsection (7), the registration of a person who was registered under old Part IVB immediately before commencement is taken to continue under old Part IVB, unless the person’s registration is cancelled under new Part IVB.
- (5) On commencement, a designation made by the Minister under section 112N(1)(fa)(ii) of old Part IVB and in force immediately before commencement is taken, for all purposes, to have been made under section 112IC(2) of new Part IVB.
- (6) New Part IVB applies to hiring charges received under a hire of goods entered into after commencement.
- (7) Despite the repeal of old Part IVB, it continues to apply —
  - (a) in relation to the conduct of a rental business before commencement; and
  - (b) in relation to the conduct of a rental business after commencement to the extent that the conduct of the rental business relates to rights, granted before commencement, to which old Part IVB applied before commencement.
- (8) To the extent that section 112O of old Part IVB has effect after commencement in relation to the conduct of a rental business, it has effect subject to the *Taxation Administration Act 2003*.

**98. Section 92 amended and transitional**

- (1) Section 92 is amended in the definition of “policy of insurance” by deleting all of the definition after “against” and inserting instead —

“  
accident, but does not include —

- (a) any policy of life insurance where the period for which the insurance is effected commences on or after the day on which section 80 of the *Business Tax Review (Assessment) Act (No. 2) 2003* came into operation; or
- (b) any policy of insurance against an employer's liability to pay compensation under the *Workers' Compensation and Rehabilitation Act 1981* where the period for which the insurance is effected commences on or after 30 June 2004;

”.

- (2) The amendments effected by this section and section 99 do not apply in relation to a policy of insurance against an employer's liability to pay compensation under the *Workers' Compensation and Rehabilitation Act 1981* where the period for which the insurance was effected commenced on or before 29 June 2004.

**99. Second Schedule amended**

The Second Schedule, item 16(1)(a) and (1a) are deleted.

”.

<sup>47</sup> The *Business Tax Review (Assessment) Act (No. 2) 2003* s. 16(2), 24(3), 25(2), 27(2), 40(3), 50(2), (11), (12) and 89-92 read as follows:

“

**16. Part IIIA (s. 49-50D) repealed and transitional**

- (2) The amendments effected by this section and sections 87(2), 88(2) and 88(4) do not apply in relation to a blank cheque provided by a financial institution to the holder of a cheque account before this section came into operation regardless of when the cheque is drawn.

**24. Section 63AF amended and transitional**

- (3) However, section 63AF(2) of the *Stamp Act 1921* continues to apply in relation to an instrument of conveyance or transfer disclosed in a dutiable statement if the instrument was executed before this section came into operation, and in any such case the reference in section 63AF(2) to item 4A is to be read as a reference to that item as in force from time to time prior to its repeal by this Act.

**25. Sections 63AG to 63AJ inserted and transitional**

- (2) Section 63AG of the *Stamp Act 1921*, as inserted by subsection (1), does not apply to or in relation to a disposition referred to in that section —
  - (a) made before the day on which this section comes into operation; or
  - (b) made in response to an offer made or arrangement entered into before that day.

**27. Section 69 amended and transitional**

- (2) However, section 69(2) as in force before this section came into operation continues to apply in relation to an instrument of conveyance or transfer to an intermediary executed before this

section came into operation and in any such case the reference in section 69(2) to item 4A is to be read as a reference to that item as in force from time to time prior to its repeal by this Act.

**40. Section 75AG amended and transitional**

- (3) The amendments effected by this section do not apply in relation to —
- (a) an agreement for the conveyance or transfer of residential property executed before this section came into operation regardless of when any instrument of conveyance or transfer entered into in accordance with the agreement is executed; or
- (b) an instrument of conveyance or transfer made in accordance with an agreement referred to in paragraph (a), regardless of when the instrument is executed.

**50. Section 75JB amended and transitional**

- (2) The amendment effected by subsection (1)(a) does not apply in relation to an instrument if, before the commencement day, the Commissioner issued a pre-determination to the effect that section 75JB(1)(d)(i) of the *Stamp Act 1921* applied to the parties to the instrument, and in any such case —
- (a) the reference in section 75JB(1)(d)(i) to section 75JA(1a) is to be read as a reference to that subsection as in force from time to time prior to its repeal by this Act; and
- (b) any such pre-determination is as binding on the Commissioner after the commencement day as it was before that day.
- (11) The amendments effected by subsections (6)(b), (6)(c), (10)(b) and (10)(c) do not apply in relation to an instrument executed before the commencement day, and in any such case the references in section 75JB of the *Stamp Act 1921* to section 75JA(1a) of that Act are to be read as references to that subsection as in force from time to time prior to its repeal by this Act.
- (12) In this section —
- “**commencement day**” means the day on which this section came into operation.

**Division 2 — Transitional provisions**

**89. Registered pooled investment trusts**

- (1) In this section —
- “**commencement day**” means the day on which this section came into operation;
- “**former provisions**” means the *Stamp Act 1921*, as in force immediately before the commencement day;
- “**new provisions**” means the *Stamp Act 1921*, as in force on the commencement day;
- “**start up period**” has the same meaning as it has in section 63AC(2) of the former provisions and refers to a period that ends on or after the commencement day.
- (2) Without limiting sections 63AD and 63AE of the new provisions, a disqualifying event occurs for the purposes of those sections if —

- (a) on the commencement day, a pooled investment trust registered under section 63AA(2) of the former provisions; or
- (b) on the day on which the start up period ends, a pooled investment trust granted interim registration under section 63AC(2) of the former provisions,

does not comply with section 63AB(2) of the new provisions.

- (3) Subject to subsection (2) and to the new provisions other than section 63AA(3a), if the registration of a pooled investment trust under section 63AA(2) of the former provisions has effect immediately before the commencement day, that registration continues to have effect for the period of 3 years from that day.

**90. Determinations under section 75JBA or 75JC**

- (1) In this section —  
“**commencement day**” means the day on which this section came into operation.
- (2) If, before the commencement day, the Commissioner made a determination —
  - (a) under section 75JBA that a controlling body would be approved and the claw-back waived; or
  - (b) under section 75JC that an exemption would be granted,the determination is as binding on the Commissioner after the commencement day as it was before that day, even if any of the relevant provisions of the *Stamp Act 1921* have been amended or repealed by this Act.

**91. Agreements for lease**

The amendments effected by sections 5, 77, 78 and 87(6) do not apply in relation to —

- (a) an agreement for lease executed before this section came into operation regardless of when any lease entered into in accordance with the agreement is executed; or
- (b) any such lease, regardless of when it is executed.

**92. Mortgages**

- (1) In this section —  
“**amended Act**” means the *Stamp Act 1921* as amended by this Act and the *Business Tax Review (Taxing) Act (No. 2) 2003*;  
“**commencement day**” means the day on which section 79 came into operation;  
“**former Act**” means the *Stamp Act 1921* as in force from time to time before the commencement day.
- (2) The amended Act does not apply to a mortgage or other security on which duty was payable under Part III E of the former Act if the amount secured by the mortgage does not increase on or after the commencement day.
- (3) However, a mortgage that was liable to duty under Part III E of the former Act is liable to duty under Part III E of the amended Act as if the mortgage had first been executed after the commencement

day if an advance as defined in Part III E of the amended Act is made under the mortgage after the commencement day.

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