

Notes

¹ 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 ^{50, 51}. The table also contains information about any reprint. For amendments that had not come into operation on the date on which this compilation was prepared see endnote ^{1a}.

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> ³⁴ | 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) |
| Reprint of the <i>Stamp Act 1921</i> in Appendix to session Volume 1933-34 ³⁵ (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 |
| Reprint of the <i>Stamp Act 1921</i> approved 3 Apr 1950 in Volume 5 of Reprinted Acts (includes amendments listed above) | | | |

| Short title | Number and year | Assent | Commencement |
|--|------------------------|---------------|---|
| <i>Stamp Act Amendment Act 1950</i> | 11 of 1950 | 17 Nov 1950 | 17 Nov 1950 |
| <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) ³⁶ | 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) |
| Reprint of the Stamp Act 1921 approved 1 May 1958 in Volume 12 of Reprinted Acts (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 |
| Reprint of the Stamp Act 1921 approved 22 Apr 1963 (not in a Volume) (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), (ii), (iii) and (v) and (o): 1 Dec 1965; s. 3, 14 and 16(c): 14 Feb 1966; balance: 1 Jan 1966 (see s. 2) |
| Reprint of the Stamp Act 1921 approved 14 Feb 1966 in Volume 19 of Reprinted Acts (includes amendments listed above) | | | |

| Short title | Number and year | Assent | Commencement |
|---|---|---------------|--|
| <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 |
| <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; balance: 1 Feb 1967 (see s. 2) |
| <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) |
| Reprint of the Stamp Act 1921 approved 27 Aug 1968 (not in a Volume) (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. 1 and 2: 8 Dec 1970; s. 3, 4, 12(b), 13, 14 and 15(a): 1 Jan 1971 (see s. 2(1)(c)); s. 5-11 and 15(b): 1 Oct 1970 (see s. 2(2)); s. 12(a), (c), (d) and (e): 1 Jul 1970 (see s. 2(3)) |
| <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. ³⁷) 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; s. 3, 4, 8 and 10: 1 Jan 1975 (see s. 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 |
|---|-----------------|-------------|--|
| Reprint of the Stamp Act 1921 approved 20 Feb 1976 (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) |
| Reprint of the Stamp Act 1921 approved 25 Mar 1980 (includes amendments listed above) | | | |
| <i>Credit Unions (Consequential Provisions) Act 1979 Pt. 1</i> | 47 of 1979 | 7 Nov 1979 | 1 Jul 1980 (see s. 2) |
| <i>Stamp Amendment Act 1980</i> | 63 of 1980 | 26 Nov 1980 | Deemed operative 4 Nov 1980 (see s. 1(4)) |
| <i>Stamp Amendment Act 1981²⁸</i> | 81 of 1981 | 9 Nov 1981 | s. 3 and 8: 1 Jan 1982; balance 1 Dec 1981 (see s. 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 | s. 4: 14 May 1982; balance deemed operative: 8 Apr 1982 (see s. 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 | s. 3-6, 7(1) and 8: 1 Jan 1983; balance: 22 Nov 1982 (see s. 2) |
| <i>Stamp Amendment Act (No. 5) 1982</i> | 99 of 1982 | 24 Nov 1982 | Deemed operative 1 Jan 1983 (see s. 2) |
| <i>Stamp Amendment Act (No. 6) 1982</i> | 112 of 1982 | 8 Dec 1982 | Deemed operative 26 Oct 1982 (see s. 2) |
| <i>Stamp Amendment Act 1983</i> | 14 of 1983 | 31 Oct 1983 | s. 6(d): 1 Dec 1983 (see s. 2(1) and <i>Gazette</i> 25 Nov 1983 p. 4649); balance: 1 Nov 1983 (see s. 2(2)) |

| Short title | Number and year | Assent | Commencement |
|---|---|---------------|---|
| <i>Stamp Amendment Act (No. 2) 1983</i> | 61 of 1983 | 13 Dec 1983 | s. 1, 2, 3, and 4: 13 Dec 1983; balance: 1 Jan 1984 (see s. 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)) |
| Reprint of the Stamp Act 1921 as at 9 Jun 1985 (includes amendments listed above) | | | |
| <i>Stamp Amendment Act 1985</i> ⁷ | 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> ³⁸ | 98 of 1986 | 11 Dec 1986 | s. 4-10: deemed operative 11 Nov 1986 (see s. 2(2)); s. 11 and 19: 8 Jan 1987 (see s. 2(3)); s. 21(1)(b) and (2): 1 Jan 1987, and s. 12 and 21(1)(a)(ii): 1 Feb 1987 (see s. 2(4) and <i>Gazette</i> 19 Dec 1986 p. 4859); balance: 11 Dec 1986 (see s. 2(1)) |
| <i>Stamp Amendment Act 1987</i> ¹⁹ | 33 of 1987 | 30 Jun 1987 | s. 5, 15 and 19: 24 Jul 1987 (see s. 2(2) and <i>Gazette</i> 24 Jul 1987 p. 2813); balance: 30 Jun 1987 (see s. 2(1)) |
| <i>Stamp Amendment Act (No. 2) 1987</i> ²⁹ | 100 of 1987 | 18 Dec 1987 | 1 Jan 1988 (see s. 2) |
| Reprint of the Stamp Act 1921 as at 21 Mar 1989 (includes amendments listed above) | | | |
| <i>Stamp Amendment Act (No. 2) 1989</i> | 3 of 1989 | 20 Apr 1989 | 20 Apr 1989 (see s. 2) |
| <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(1): 16 Nov 1989 (see s. 2(1)); s. 4(2): 1 Nov 1989 (see s. 2(2) and <i>Gazette</i> 29 Dec 1989 p. 4665); s. 4(3): 1 Jul 1990 (see s. 2(3) and <i>Gazette</i> 8 Jun 1990 p. 2615); s. 4(4): 1 Nov 1989 (see s. 2(4)) |
| <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) |

| Short title | Number and year | Assent | Commencement |
|---|------------------------|---------------|---|
| <i>Stamp Amendment Act (No. 3) 1989</i> ¹¹ | 41 of 1989 | 21 Dec 1989 | s. 11, 13, 20(a) and (b), 24 and 26: deemed operative 1 Nov 1989 (see s. 2(2)); s. 4, 10(a), (b) and (c), 12, 20(c) and 27(1): deemed operative 1 Dec 1989 (see s. 2(3)(b)); s. 27(3): deemed operative 30 Jun 1989 (see s. 2(4)); 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); balance: 21 Dec 1989 (see s. 2) |
| <i>Stamp Amendment Act 1990</i> ⁴ | 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 | Deemed operative 1 Aug 1989 (see s. 2) |
| <i>R & I Bank Act 1990 s. 45</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> ³⁹ | 52 of 1991 | 17 Dec 1991 | s. 4 and 6 deemed operative 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 | 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); balance: 20 Dec 1993 (see s. 2(1)) |
| <i>R & 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) |
| <i>Stamp Amendment Act (No. 2) 1994</i> ^{13,30} | 79 of 1994 | 22 Dec 1994 | 22 Dec 1994 (see s. 2) |
| <i>Bank of Western Australia Act 1995 s. 44</i> | 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 s. 14</i> | 21 of 1995 | 13 Jul 1995 | 25 Nov 1995 (see s. 2 and <i>Gazette</i> 24 Nov 1995 p. 5390) |

| Short title | Number and year | Assent | Commencement |
|---|------------------------|-----------------|--|
| <i>Stamp Amendment (Marketable Securities Duty) Act 1995</i> ⁴⁰ | 22 of 1995 | 13 Jul 1995 | Deemed operative 1 Jul 1995 (see s. 2) |
| <i>Stamp Amendment Act 1995</i> ^{5, 9, 22} | 41 of 1995 | 24 Oct 1995 | 24 Oct 1995 (see s. 2) |
| <i>Acts Amendment (Vehicle Licences) Act 1995 Pt 3</i> | 57 of 1995 | 20 Dec 1995 | 20 Dec 1995 (see s. 2) |
| Reprint of the Stamp Act 1921 as at 23 Jan 1996 (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 ¹⁴ | 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 October 1996 | Div. 1 and 2 of Pt. 5 deemed operative 30 Nov 1995 (see s 2(2)); Div. 3 deemed operative 15 Jul 1996 (see s. 2(3)); Div. 4 deemed operative 1 Oct 1996 (see s 2(4)); Div. 5 operative 25 Oct 1996 (see s. 2(1)) |
| <i>Stamp Amendment Act 1996</i> ¹⁸ | 57 of 1996 | 11 Nov 1996 | Deemed operative 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 ^{41,42} | 13 of 1997 | 25 Jun 1997 | Div. 2 of Pt. 4 deemed operative 27 Dec 1996 (see s. 2(3)); Div. 3 deemed operative 14 Jan 1997 (see s. 2(4)); Div. 4 deemed operative 12 May 1997 (see s. 2(5)); Div. 5 and 6: 25 Jun 1997 (see s. 2) |

| Short title | Number and year | Assent | Commencement |
|--|------------------------|---------------|--|
| <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 <i>Gazette</i> 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) |
| <i>Revenue Laws Amendment (Taxation) Act 1998</i> Pt. 3 ^{43,44} | 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, Div. 4 of Pt. 6, and Pt. 7 | 22 of 1998 | 30 Jun 1998 | Pt. 5 Div. 1 and 3: 30 Jun 1998; Div. 2 deemed operative 1 Oct 1997; Div. 4: 1 Jul 1998; Pt. 6 Div. 4: 2 Jul 1998 (see s. 2(1)); Pt. 7: 30 Jun 1998 (see s. 2) |
| <i>Revenue Laws Amendment (Assessment) Act (No. 2) 1998</i> Pt. 3 ²⁶ | 58 of 1998 | 18 Dec 1998 | s. 8 deemed operative 30 Mar 1998 (see s. 2(2)); Balance: 18 Dec 1998 (see s. 2) |
| <i>Friendly Societies (Western Australia) Act 1999</i> s. 23 | 2 of 1999 | 25 Mar 1999 | 24 May 1999 (see s. 2 and <i>Gazette</i> 21 May 1999 p. 1999) |
| <i>Revenue Laws Amendment (Assessment) Act 1999</i> Pt. 2 | 24 of 1999 | 29 Jun 1999 | s. 4 deemed operative 1 Jul 1998; 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 ²¹ | 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 <i>Gazette</i> 30 Jun 1999 p. 2905) |

Reprint of the Stamp Act 1921 as at 22 Oct 1999 (includes amendments listed above)

| Short title | Number and year | Assent | Commencement |
|---|------------------------|---------------|--|
| <i>Financial Relations Agreement (Consequential Provisions) Act 1999</i> Pt. 5 ⁴⁵ | 53 of 1999 | 13 Dec 1999 | Div. 1 and 3 of Pt. 5: 13 Dec 1999 (see s. 2(1)); Div 2: 1 Jul 2001 (see s. 2(2)) |
| <i>Acts Amendment (Continuing Lotteries) Act 2000</i> Pt. 2 ²⁵ | 6 of 2000 | 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 ^{15,16} | 29 of 2000 | 6 Jul 2000 | 6 Jul 2000 (see s. 2(1)) |
| <i>Stamp Amendment Act (No. 3) 2000</i> ²⁰ | 60 of 2000 | 4 Dec 2000 | Deemed operative 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) |
| Reprint of the Stamp Act 1921 as at 3 Aug 2001 (includes amendments listed above) (Correction to reprint in <i>Gazette</i> 23 November 2001 p.6030) | | | |
| <i>Revenue Laws Amendment (Assessment) Act (No. 2) 2001</i> Pt. 5 & 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> ⁴⁷⁻⁴⁹ | 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) |

| Short title | Number and year | Assent | Commencement |
|--|-----------------|-------------|--|
| <i>Corporations (Consequential Amendments) Act (No. 3) 2003</i> Pt. 14 ⁵³ | 21 of 2003 | 23 Apr 2003 | 11 Mar 2002 (see s. 2 and Cwlth <i>Gazette</i> 24 Oct 2001 (No. GN42)) |

- 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 endnote referred to after the short title.

Provisions that have not come into operation

| Short title | Number and year | Assent | Commencement |
|---|---|-------------|-----------------------------|
| <i>Road Traffic Amendment Act 2000</i> Pt. 3 Div. 3 ⁴⁶ | 39 of 2000 (as amended by No. 45 of 2002 s. 28(3)) | 10 Oct 2000 | To be proclaimed (see s. 2) |
| <i>Road Traffic Amendment (Vehicle Licensing) Act 2001</i> Pt. 3 Div. 4 ⁵² | 28 of 2001 (as amended by No. 45 of 2002 s. 29(3) & 31(3)) | 21 Dec 2001 | To be proclaimed (see s. 2) |

- 2 Under the *Alteration of Statutory Designations Order (No. 2) 1996*, references to the Commissioner of State Taxation are to be construed as references to the Commissioner of State Revenue.
- 3 Under the *Public Sector Management Act 1994* s. 112(1), a reference to the *Public Service Act 1978* is to be read as if it had been amended to be a reference to the *Public Sector Management Act 1994*. The reference was substituted under the *Reprints Act 1984* s. 7(4)(g).
- 4 The *Stamp Amendment Act 1990* s. 3(2) reads as follows:
- “
- (2) Section 15A of the principal Act inserted by subsection (1) applies to a rescission, annulment, discharge or cancellation of an instrument or failure of a matter or matters contained in an instrument or to which an instrument relates that occurred on or after 1 July 1988.
- ”.
- 5 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.
- ”.

6 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.

”.

7 The *Stamp Amendment Act 1985* s. 7(2) reads as follows:

“

- (2) Section 33A inserted in the principal Act by subsection (1) shall have effect only in respect of objections made and appeals brought after the commencement of this section.

”.

8 Under the *Public Sector Management Act 1994* the names of departments can be changed. At the time this compilation was prepared the former State Taxation Department was called the Department of State Revenue.

9 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.

”.

10 The *Stamp Amendment Act (No. 3) 1989* s. 11(2) reads as follows:

“

- (2) Notwithstanding subsection (1), section 75AE(2)(b) of the principal Act as in force before the coming into operation of this section has effect for determining whether a purchaser is an entitled person for the purposes of section 75AE if the conveyance or transfer of property in question was executed before 1 November 1989.

”.

11 The *Stamp Amendment Act (No. 3) 1989* s. 13(2) and (3) read as follows:

“

- (2) Notwithstanding subsection (1), section 75AG(5)(c)(i) of the principal Act as in force before the coming into operation of this section has effect for determining whether a person is a first home owner for the purposes of section 75AG if the instrument of acquisition of the property in question was executed before 1 November 1989.
- (3) In subsection (2) “**instrument of acquisition**” has the same meaning as it has in section 75AG of the principal Act.

”.

12 The *Revenue Laws Amendment (Assessment) Act 1997* s. 38(3) reads as follows:

“

(3) Section 75AG(10) of the principal Act as amended by subsection (1) and section 75AG(10a) as inserted in the principal Act by subsection (2) apply to instruments of acquisition, within the meaning of section 75AG(1) of the principal Act, that are executed on or after the day on which this section commences.

”

13 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.

”

14 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*.

”

15 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.

”

16 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.

”

17 Repealed by the *Mining Act 1978*.

18 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 IIIBA 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.

”

19

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 IIIBA 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 IIIBA 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 IIIBA of the principal Act has the same meaning as it has for the purposes of that Division.

20

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.

21 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.

”.

22 The *Stamp Amendment Act 1995* s. 8(2) and (3) read as follows:

“

- (2) Section 76CA as inserted in the principal Act by this Act applies to an application for a transfer of a licence for a motor vehicle made after the commencement of this Act.
- (3) Section 76CB as inserted in the principal Act by this Act applies to an application for a licence or transfer of a motor vehicle made after the commencement of this Act.

”.

23 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 IIIICA by this Act.
- (3) In subsection (2) —
“**commencement day**” means the day on which this Act comes into operation.

”.

24 Now see *Stamp Act Regulations 1979*.

“

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*;

“**Commissioner of State Revenue**” means the chief executive officer of the State Revenue Department;

“**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.

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).

”

26 The *Revenue Laws Amendment (Assessment) Act (No. 2) 1998* s. 7(2) reads as follows:

“

- (2) Section 112AB of the *Stamp Act 1921* as inserted by subsection (1) applies to a share buy-back, within the meaning of that section, carried out before, on or after the day on which this section commences.

”

27 The *Revenue Laws Amendment Act (Assessment) 1997* s. 29 reads as follows:

“

29. Transitional

A WA company may, within 15 days of the end of the month in which this Act receives the Royal Assent, lodge a return and pay duty under section 112FU as inserted in the principal Act by section 27 in respect of a transfer registered by the WA company after 14 January 1997 and before this Act received the Royal Assent and in that case the return is taken to have been made, and the duty is taken to have been paid, in accordance with section 112FU.

”

28 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.

”

29 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.

”

30 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.

”

31 Now the *Public Works Act 1902*.

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

33 Now Minister for Resources Development.

34 The *Stamp Act Amendment Act 1929* was repealed by the *Stamp Act Amendment Act (No. 3) 1930* s. 4.

35 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.

36 The *Stamp Act Amendment Act (No. 2) 1952* was repealed by the *Betting Control Act 1954* s. 3(1) before it commenced operation.

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

38 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.
”

39 The *Stamp Amendment Act 1991* s. 8(2) of 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.
”

40 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.
”

41 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.
”

42 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.

”.

43 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.

”.

44 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.

”.

45 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.

”.

46 On the date on which this compilation was prepared, the *Road Traffic Amendment Act 2000* Pt. 3 Div. 3 had not come into operation. That Division is to be repealed by the *Taxation Administration (Consequential Provisions) Act 2002* s. 28(3)). Pt. 3 Div. 3 of the *Road Traffic Amendment Act 2000* reads as follows:

“

Division 3 — *Stamp Act 1921* amended

63. The Act amended

The amendments in this Division are to the *Stamp Act 1921*.

64. Section 76B amended

Section 76B(1) is amended in the definition of “transfer” by deleting “section 24” and inserting instead —

“ section 17 ”.

65. Section 76C amended

- (1) Section 76C(10B) is amended by deleting “section 24(2c)” in the 3 places where it occurs and inserting instead —

“ section 24(2d) ”.

- (2) Section 76C(13C) is amended by deleting “section 24(2c)” and inserting instead —

“ section 24(2d) ”.

”.

47 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*.

48 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.

”.

49 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.

”.

50

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**.

[* Reprinted as at 3 August 2001.

For subsequent amendments see 2001 Index to Legislation of Western Australia, Table 1, p. 354, and Acts Nos. 7 and 11 of 2002.]

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).

”.

”.

51

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.

[* Reprinted as at 3 August 2001.
For subsequent amendments see 2001 Index to Legislation of
Western Australia, Table 1, p. 354, and Acts Nos. 7, 11 and
25 of 2002.]

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 ”.

”.

52

On the date as at which this compilation was prepared, the *Road Traffic Amendment (Vehicle Licensing) Act 2001* Pt. 3 Div. 4 had not come into operation. That Division is to be repealed by the *Taxation Administration (Consequential Provisions) Act 2002* s. 29(3) and 31(3)). Pt. 3 Div. 4 of the *Road Traffic Amendment (Vehicle Licensing) Act 2001* reads as follows:

“

Division 4 — Stamp Act 1921 amended

34. Section 76CB amended

Section 76CB(1) of the *Stamp Act 1921* is amended by inserting after the definition of “eligible vehicle” —

“

“**First Schedule to the Road Traffic Act 1974**” means the First Schedule to the *Road Traffic Act 1974* as in force immediately before the commencement of the *Road Traffic Amendment (Vehicle Licensing) Act 2001*;

”.

53

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.

”.