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

(1) When —

    (a) duty is paid on an instrument;

    (b) penalty tax or any other amount payable under a stamp Act in respect of an instrument is paid;

    (c) the payment of duty payable on, or penalty tax or any other amount payable under a stamp Act in respect of, an instrument is waived;

    (d) the Commissioner assesses an instrument as being not chargeable with duty;

    (e) the Commissioner exempts an instrument from duty; or

    (f) the Commissioner allows a reduction of the duty payable on an instrument,

then the Commissioner must —

    (g) endorse the instrument accordingly; or

    (h) if the instrument is dealt with under a special tax return arrangement — issue a stamp duty certificate in accordance with the arrangement.

(2) An endorsement under subsection (1) must be made in a prescribed manner.

(3) An instrument is taken to be endorsed in accordance with subsection (1) if the Commissioner endorses, in a prescribed manner, a copy or memorandum of the instrument under section 20 of the *Taxation Administration Act 2003*.

(3a) An instrument is taken to be endorsed in accordance with subsection (1) if the Commissioner endorses it under section 31B(15), 63A(2), 72(4), 74(4), 77(2) or 77A(11).

(4) The grant or transfer of a licence (as defined in section 76B) is taken to be endorsed in accordance with subsection (1) when it is granted or transferred.

(5) An endorsement of an instrument, or on a copy or memorandum of an instrument, in a prescribed manner is *prima facie* evidence of the matters noted in the endorsement.

(6) The Commissioner may, at the request of a party to an instrument specified in the Third Schedule, endorse the instrument as exempt from duty.

(7) In this Act, a reference to endorsing an instrument is to be read as including a reference to issuing a stamp duty certificate in relation to the instrument under subsection (1)(h).

[Section 17C inserted by No. 2 of 2003 s. 9; amended by No. 66 of 2003 s. 8; No. 12 of 2004 s. 23.]