

**STAMP ACT AMENDMENT.**

14° GEO. V., No. XXXII.

No. 53 of 1923.

**AN ACT to amend the Stamp Act, 1921.**

[Assented to 22nd December, 1923.]

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title.

1. This Act may be cited as the *Stamp Act Amendment Act, 1923*, and shall be read as one with the Stamp Act, 1921, hereinafter referred to as the principal Act.

Amendment of Section 73.

2. Subsection (4) of section seventy-three of the principal Act is amended by inserting after the word "duty," in the second line, the words "or refund any such duty paid after the commencement of the principal Act on"; and by inserting after the word "property," in the fourth line, the words "or any conveyance on the purchase of property."

Amendment of Second Schedule.

3. The Second Schedule to the principal Act is amended as follows:—

Under the heading "Conveyance or transfer on sale of any property," the figures 1925 are inserted in place of the figures 1924, in lines nine and thirty respectively, and a paragraph is inserted after paragraph (b), as follows:—

(c) In the case of a transfer of shares of co-operative and provident societies, for every £5 or fractional part of £5 of the consideration, sixpence.