

TF301*

Stamp Act 1921

Stamp Amendment Regulations 2004

Made by the Governor in Executive Council.

1. Citation

These regulations may be cited as the *Stamp Amendment Regulations 2004*.

2. Commencement

These regulations come into operation on the day on which section 70(1) of the *Business Tax Review (Assessment) Act (No. 2) 2003* comes into operation.

3. The regulations amended

The amendment in these regulations is to the *Stamp Regulations 2003**.

[* *Published in Gazette 27 June 2003, p. 2315-8.*
For amendments to 5 February 2004 see Gazette 30 December 2003.]

4. Regulation 8 inserted

After regulation 7 the following regulation is inserted —

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8. Vehicles (s. 76B(1), definition of “market value”)

For the purposes of section 76B(1), the following classes of vehicles are prescribed for the purposes of the definition of “market value”, paragraph (a)(i) —

- (a) motor cars;
- (b) motor cycles; and
- (c) motor wagons,

(as defined in the *Road Traffic Act 1974* as in force on the commencement of the *Stamp Amendment Regulations 2004*) other than heavy vehicles (as defined in section 76B(1) of the Act).

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By Command of the Governor,

ROD SPENCER, Clerk of the Executive Council.
