

STATE TAXATION

SX301

STAMP ACT 1921

STAMP AMENDMENT REGULATIONS (NO. 3) 1994

Made by His Excellency the Governor in Executive Council.

Citation

1. These regulations may be cited as the *Stamp Amendment Regulations (No. 3) 1994*.

Principal regulations

2. In these regulations the *Stamp Regulations 1979** are referred to as the principal regulations.

[* *Published in Gazette of 7 December 1979 at pp. 3780-7. For amendments to 6 September 1994 see 1993 Index to Legislation of Western Australia, Table 4, pp. 253-5, and Gazette of 3 June 1994.*]

Regulation 8A amended

3. Regulation 8A (1) of the principal regulations is amended by inserting after paragraph (a) the following paragraph —

“ (aa) section 31B (1) (aa) is set out in form 1AA; ”.

Regulation 12D repealed

4. Regulation 12D of the principal regulations is repealed.

Regulation 14 amended

5. Regulation 14 of the principal regulations is amended —

- (a) in subregulation (1) by deleting “ subsection (1) of section 112C” and substituting the following —

“ section 112FB (1) ”; and

- (b) in subregulation (3) by deleting “section 112C” and substituting the following —

“ section 112FB ”.

Third Schedule amended

6. The Third Schedule to the principal regulations is amended —

- (a) by deleting “(Regulations 5 (4) (a), 8A, 8AB, 11, 12A and 12D)” and substituting the following —

“ (Regulations 5 (4) (a), 8A, 8AB, 11 and 12A) ”;

(b) by inserting after form 1A the following form —

“

STAMP ACT 1921

FORM 1AA

STATEMENT OF A TRANSACTION REFERRED TO IN SECTION 31B (1) (aa)

TO THE COMMISSIONER OF STATE TAXATION

- 1. I/We
of
in the State of
declare that I/We have entered into a transaction to which section 31B (1) (aa) applies.
- 2. A description of the marketable securities or rights in respect of shares relating to the transaction is as follows —
 - (a) Name of the company, corporation or trust ..
.....
 - (b) Class of security
 - (c) Quantity
 - (d) Parvalue
 - (e) Paid up value
- 3. The consideration paid or payable in respect of the transaction comprises —
 - (a) cash \$
 - (b) amount of any liabilities assumed \$
 - (c) any other consideration \$ _____

TOTAL CONSIDERATION \$ _____
- 4. The transaction occurred on (date).
- 5. The unencumbered value of the marketable securities or rights in respect of shares as at the date the transaction occurred is \$
- 6. The name(s) and address(es) of the other person(s) who entered into the transaction is/are —
.....
.....
.....

I/We certify that all details in this statement are true and correct.

Signature(s) Date ”;

(b) in form 1D by inserting after “section 31B (1) (a)” the following —

“ , (aa) ”; and

(c) by deleting form 1E.

By His Excellency's Command, M. C. WAUCHOPE, Clerk of the Council.