

STATE TAXATION

SX301

STAMP ACT 1921

STAMP AMENDMENT REGULATIONS (NO. 3) 1991

Made by His Excellency the Governor in Executive Council.

Citation

1. These regulations may be cited as the *Stamp Amendment Regulations (No. 3) 1991*.

Regulation 19 amended

2. Regulation 19 of the *Stamp Regulations 1979** is amended by inserting after paragraph (e) the following paragraph —

- “ (ea) to refund under section 15A all of the *ad valorem* duty paid on an instrument that is cancelled, may be exercised in relation to motor vehicle licences and the transfer of motor vehicle licences by the licensing authority to which an application for a licence or transfer is made; ”.

[* *Published in the Gazette of 7 December 1979 at pp. 3780-7.*
For amendments to 12 July 1991, see 1990 Index to Legislation of Western Australia, p. 367-8 and Gazette of 5 July 1991 at p. 3377.]

By His Excellency's Command,
L. M. AULD, Clerk of the Council.