



Western Australia

Stamp Act 1921

## **Stamp Regulations 2003**



## Stamp Regulations 2003

### Contents

1.	Citation	1
2.	Commencement	1
4.	Interpretation	1
5.	Recognised financial markets (s. 4(1))	2
6.	Manner of endorsement (s. 17C)	2
7.	Business licences (s. 31B)	2
8.	Vehicles (s. 76B(1), definition of “market value”)	3
8A.	Vehicles (s. 76B(1), definition of “optional feature”)	3
8B.	Prescribed records (s. 76N) — exempt vehicles	4
9.	Conveyance or transfer on sale of property — exemptions (Third Schedule, item 2(7a)(c))	5
10.	Policies of insurance — exemptions (Third Schedule, item 8(4))	5
11.	Vehicle licences — exemptions (Third Schedule, item 9(3))	5
	<b>Notes</b>	
	Compilation table	7
	<b>Defined terms</b>	



## Stamp Regulations 2003

### 1. Citation

These regulations may be cited as the *Stamp Regulations 2003*<sup>1</sup>.

### 2. Commencement

These regulations come into operation on the day on which the *Stamp Amendment Act 2003* comes into operation<sup>1</sup>.

[3.<sup>1M</sup> *Modification, to insert regulation 3, to have effect under the Commonwealth Places (Mirror Taxes Administration) Act 1999 s. 7, see Commonwealth Places (Mirror Taxes Administration) Regulations 2007 r. 44 and endnote 1M.*]

[3.<sup>1MC</sup> *Modification, to insert regulation 3, to have effect under the Commonwealth Places (Mirror Taxes) Act 1998 (Commonwealth) s. 8, see Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007 cl. 47 and endnote 1MC.*]

[3. *Omitted under the Reprints Act 1984 s. 7(4)(f).*]

### 4. Interpretation

In these regulations —

*section* means section of the Act;

*Third Schedule* means the Third Schedule to the Act.

**5. Recognised financial markets (s. 4(1))**

For the purposes of the definition of “recognised financial market” in section 4(1), the following financial markets are prescribed —

- (a) Australian Stock Exchange Limited;
- (b) Stock Exchange of Newcastle Limited;
- (c) any stock exchange that is a member of the World Federation of Exchanges.

*[Regulation 5 amended: Gazette 29 Jun 2004 p. 2550.]*

**6. Manner of endorsement (s. 17C)**

- (1) The endorsement of an instrument for the purposes of section 17C(1)(g) is to be effected by the notation on the instrument of sufficient information to indicate —
  - (a) which of the events referred to in section 17C(1) has occurred;
  - (b) where duty, penalty tax or any other amount has been paid in relation to the instrument, the amount so paid; and
  - (c) that the endorsement is made by, or on behalf of, the Commissioner.
- (2) An endorsement may include any other information the Commissioner considers appropriate.

*[Regulation 6 amended: Gazette 3 Dec 2004 p. 5729.]*

**7. Business licences (s. 31B)**

For the purposes of section 31B, the following kinds of business licences are prescribed —

- (a) authorisations and entitlements under the *Fish Resources Management Act 1994*;
- (b) pearling licences, hatchery licences and quotas under the *Pearling Act 1990*;

[(c) *deleted*]

- (d) licences under the *Liquor Licensing Act 1988*;
- (e) licences under the *Marketing of Eggs Act 1945*, Part IVA;
- (f) commercial radio broadcasting licences and commercial television broadcasting licences under the *Broadcasting Services Act 1992* of the Commonwealth;
- (g) subscription based broadcasting licences under Part 7 of the *Broadcasting Services Act 1992* of the Commonwealth.

[*Regulation 7 amended: Gazette 28 Jun 2019 p. 2491.*]

**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*<sup>1</sup>) other than heavy vehicles (as defined in section 76B(1) of the Act).

[*Regulation 8 inserted: Gazette 27 Feb 2004 p. 640.*]

**8A. Vehicles (s. 76B(1), definition of “optional feature”)**

For the purposes of section 76B(1), any particular type of engine in a vehicle is prescribed for the purposes of the definition of an “optional feature”, paragraph (b).

[*Regulation 8A inserted: Gazette 16 Nov 2004 p. 5070.*]

**8B. Prescribed records (s. 76N) — exempt vehicles**

- (1) For the purposes of section 76N, the following records are prescribed for each vehicle in respect of which section 76D(4), (5) or (5a) applies to the grant or transfer of the licence for the vehicle to a dealer —
- (a) the date of the grant or transfer of the licence for the vehicle;
  - (b) for each loan of the vehicle by the dealer described in section 76D(5a) —
    - (i) the date the loan of the vehicle commenced and the date the loan ceased;
    - (ii) the name of the charitable organisation, school or individual to which or whom the vehicle is loaned;
    - (iii) the purposes for which the vehicle is loaned;
    - (iv) a description of the vehicle, including type, make, model, licence plate number and engine number; and
    - (v) if the vehicle is loaned to an individual for a philanthropic purpose — a copy of the Commissioner's approval of the philanthropic purpose.
- (2) The accuracy of the records for a vehicle is to be attested to by the dealer, and, if the vehicle is loaned as described in section 76D(5a), the person responsible for the vehicle while on loan.  
Penalty: \$2 000.
- (3) The records must be kept in an approved manner.  
Penalty: \$2 000.

*[Regulation 8B inserted: Gazette 21 Mar 2006 p. 1084-5.]*



**9. Conveyance or transfer on sale of property — exemptions (Third Schedule, item 2(7a)(c))**

(1) For the purposes of the Third Schedule, item 2(7a)(c) animals that are held or used in connection with a business that is not in the business of primary production are prescribed.

(2) In this regulation —

**primary production** has the meaning given in section 75D(1).

[Regulation 9 inserted: Gazette 7 May 2004 p. 1412.]

**10. Policies of insurance — exemptions (Third Schedule, item 8(4))**

(1) For the purposes of the Third Schedule, item 8(4) the following classes of policies of insurance are prescribed —

(a) policies of insurance issued by registered organisations in the course of their health insurance business;

(b) policies of insurance under the Defence Service Homes Insurance Scheme.

(2) In this regulation —

**Defence Service Homes Insurance Scheme** has the meaning given in section 38 of the *Defence Service Homes Act 1918* of the Commonwealth;

**health insurance business** has the meaning given in section 67 of the *National Health Act 1953* of the Commonwealth;

**registered organisation** has the meaning given in section 4 of the *National Health Act 1953* of the Commonwealth.

**11. Vehicle licences — exemptions (Third Schedule, item 9(3))**

For the purposes of the Third Schedule, item 9(3) the following classes of vehicles, class of persons and purpose are prescribed —

- (a) tractor plants and tractors (other than prime mover types), as described in the First Schedule to the *Road Traffic Act 1974*;
- (b) persons who own a vehicle the vehicle licence fee for which is reduced under regulation 21M of the *Road Traffic (Licensing) Regulations 1975*;
- (c) the uses of the vehicle described in that regulation 21M.

[12. Deleted: Gazette 13 Aug 2004 p. 3252.]



### Notes

This is a compilation of the *Stamp Regulations 2003* and includes amendments made by other written laws. For provisions that have come into operation, and for information about any reprints, see the compilation table.

### Compilation table

Citation	Published	Commencement
<i>Stamp Regulations 2003</i>	27 Jun 2003 p. 2415-18	1 Jul 2003 (see r. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)
<i>Stamp Amendment Regulations 2003</i>	30 Dec 2003 p. 5730	1 Jan 2004 (see r. 2 and <i>Gazette</i> 30 Dec 2003 p. 5721)
<i>Stamp Amendment Regulations 2004</i>	27 Feb 2004 p. 639-40	1 Mar 2004 (see r. 2 and <i>Gazette</i> 30 Dec 2003 p. 5721)
<i>Stamp Amendment Regulations (No. 2) 2004</i>	7 May 2004 p. 1412	7 May 2004
<i>Stamp Amendment Regulations (No. 3) 2004</i>	29 Jun 2004 p. 2549-50	29 Jun 2004
<i>Stamp Amendment Regulations (No. 4) 2004</i>	13 Aug 2004 p. 3252	13 Aug 2004
<i>Stamp Amendment Regulations (No. 6) 2004</i>	16 Nov 2004 p. 5069-70	1 Dec 2004 (see r. 2)
<i>Stamp Amendment Regulations (No. 5) 2004</i>	3 Dec 2004 p. 5729	3 Dec 2004
<b>Reprint 1: The Stamp Regulations 2003 as at 12 Aug 2005</b> (includes amendments listed above)		
<i>Stamp Amendment Regulations 2006</i>	21 Mar 2006 p. 1084-5	21 Mar 2006
<i>Stamp Amendment Regulations 2019</i>	28 Jun 2019 p. 2490-1	r. 1 and 2: 28 Jun 2019 (see r. 2(a)); Regulations other than r. 1 and 2: 2 Jul 2019 (see r. 2(b) and <i>Gazette</i> 28 Jun 2019 p. 2473)

<sup>1M</sup> Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7, modifications to State taxing laws may be prescribed. Modifications are prescribed in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007* Pt. 6 Div. 2.

If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1M appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1M appearing after the provision number.

<sup>1MC</sup> Under the *Commonwealth Places (Mirror Taxes) Act 1998* (Commonwealth) s. 8, modifications to State taxing laws, in their application as Commonwealth laws in Commonwealth places in Western Australia, may be prescribed. Modifications are prescribed in the *Commonwealth Places (Mirror Taxes) (Modifications of Applied Laws (WA)) Notice 2007* (Commonwealth) Pt. 6 Div. 2.

If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1MC appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1MC appearing after the provision number.

## Defined terms

*[This is a list of terms defined and the provisions where they are defined.*

*The list is not part of the law.]*

<b>Defined term</b>	<b>Provision(s)</b>
Defence Service Homes Insurance Scheme .....	10(2)
health insurance business .....	10(2)
primary production .....	9(2)
registered organisation .....	10(2)
section .....	4
Third Schedule .....	4