

Western Australia

Business Tax Review (Taxing) Act (No. 2) 2003

As at 26 Nov 2003

No. 59 of 2003

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Business Tax Review (Taxing) Act (No. 2) 2003

No. 59 of 2003

An Act to amend the *Stamp Act 1921* and for related purposes.

[Assented to 26 November 2003]

The Parliament of Western Australia enacts as follows:

1. Short title

This Act may be cited as the *Business Tax Review (Taxing) Act (No. 2) 2003*.

s. 2

2. Commencement

- (1) This Act comes into operation on a day fixed by proclamation.
- (2) Different days may be fixed under subsection (1) for different provisions.

3. The Act amended

The amendments in this Act are to the *Stamp Act 1921**.

[* *Reprinted as at 3 August 2001.*

For subsequent amendments see Western Australian Legislation Information Tables for 2002, Table 1, p. 368 and Act No. 21 of 2003.]

4. Second Schedule amended

- (1) The amendments in this section are to the Second Schedule.
- (2) Item 13 is amended as follows:
 - (a) by deleting the heading and subitems (1), (1a) and (2) and inserting instead —

“

MORTGAGES (INCLUDING HOME MORTGAGES)

- (1) If no advance has been made under the mortgage \$20.00 Mortgagor
- (2) For the amount secured by a mortgage other than a home mortgage \$20.00 for any amount up to and including \$5 000, plus \$0.40 for each additional \$100 and every fractional part of \$100 Mortgagor

- | | | | |
|------|--|--|-----------|
| (2a) | For the amount secured by a home mortgage where the whole of the secured amount is used for the mortgagor's dwellinghouse as provided in section 85(2) | \$20.00 for any amount up to and including \$8 000 plus \$0.25 for each additional \$100 and every fractional part of \$100 | Mortgagor |
| (2b) | For the amount secured by a home mortgage where only part of the secured amount is used for the mortgagor's dwellinghouse as provided in section 85(2) | \$20.00 for any amount up to and including \$8 000 plus \$0.25 for each additional \$100 and every fractional part of \$100 that is used for the mortgagor's dwellinghouse, plus \$0.40 for each \$100 and every fractional part of \$100 that is not used for the mortgagor's dwellinghouse | Mortgagor |

”;

(b) by deleting item 13(3)(c).

(3) Item 18 is deleted and the following item is inserted instead —

“

- | | | | |
|-----|--------------------------------|-------------------|------------------------------|
| 18. | HIRE OF GOODS | | |
| (1) | A return under section 112L | See section 112LB | The commercial hire business |
| (2) | A statement under section 112M | See section 112MA | The hirer of the goods |

”.

