

## STAMP.

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No. 3 of 1971.

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### AN ACT to amend the Stamp Act, 1921-1970.

[Assented to 13th September, 1971.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Stamp Act Amendment Act, 1971*. Short title and citation.

(2) In this Act the Stamp Act, 1921-1970, is referred to as the principal Act. Approved for reprint 27th August, 1968 and amended by Acts Nos. 54 of 1968, 113 of 1969 and 21 and 102 of 1970.

(3) The principal Act as amended by this Act may be cited as the Stamp Act, 1921-1971.

Amendment  
to s. 16.  
(Charge of  
duties on  
instruments.)

2. Section 16 of the principal Act is amended—

- (a) by substituting for the passage “(1) Subject to subsection (2) of this section, from” in lines one and two of subsection (1) the word “From” ; and
- (b) by repealing subsection (2).

Amendment  
to s. 32.  
(Appeal from  
assessment  
of duty.)

3. Section 32 of the principal Act is amended—

- (a) by repealing and re-enacting paragraph (a) of subsection (1) as follows—

- (a) within forty-two days after the date of the assessment or within such longer period after that date as the Commissioner may by instrument in writing allow, forward to the Commissioner a statement of the grounds of his objection to the assessment; ;

- (b) by repealing and re-enacting paragraph (b) of subsection (1) as follows—

- (b) within forty-two days after the date of the assessment or within such longer period after that date as the Supreme Court may allow, appeal to the Supreme Court. ;

- (c) by repealing and re-enacting subsection (3) as follows—

- (3) If upon the confirmation or modification by the Commissioner of the assessment of duty, the person who forwarded the statement of objection against the assessment remains dissatisfied therewith, he may, within forty-two days after the confirmation or modification is communicated to him or within such longer period thereafter as the Supreme Court may allow, appeal to the Supreme Court. ; and

- (d) by adding after the word "section" being the last word in subsection (9) the words "and on an application for an extension of time to lodge such an appeal".

4. Paragraph (d) of subsection (6) of section 112P of the principal Act is amended by adding after the passage "State;" in line six the word "and".

Amendment  
to s. 112P.  
(As to trans-  
actions with  
unregistered  
persons.)

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