



Government Gazette

OF

WESTERN AUSTRALIA

(Published by Authority at 12 noon)

(REGISTERED AT THE GENERAL POST OFFICE, PERTH, FOR TRANSMISSION BY POST AS A NEWSPAPER.)

No. 101]

PERTH : THURSDAY, 24th DECEMBER

[1959

STAMP ACT, 1921-1959.

Treasury Department,
Perth, 17th December, 1959.

Ex. Co. No. 2298.

HIS Excellency the Governor in Executive Council, acting pursuant to the provisions of section 120 of the Stamp Act, 1921-1959, has been pleased to make the regulations set out in the Schedule hereunder.

K. J. TOWNSING,
Commissioner of Stamps.

Schedule.

Regulations.

1. In these regulations the Stamp Regulations, 1922, published in the *Government Gazette* on the 13th April, 1922, and amended from time to time thereafter are referred to as the principal regulations.

2. The principal regulations are amended by adding after regulation 7A the following heading and regulation:—

Alternative to Stamped Hire-purchase Agreements.
(Sections 76, 76A and 76B.)

7B. Where duty on a hire-purchase agreement is paid in accordance with the provisions of section seventy-six A of the Stamp Act, 1921-1959, the approved vendor who is liable under the section for

the payment of the duty in respect of that agreement shall endorse or print or cause the following words to be endorsed or printed on the original of the agreement:—

ORIGINAL

Stamp duty on this agreement paid in accordance with section 76A of the Stamp Act, 1921-1959.

7C. Where an approved vendor furnishes a statement in duplicate to the Commissioner as required by paragraph (a) of subsection (3) of section seventy-six A of the Stamp Act, 1921-1959, he shall do so in the Form J in the Schedule to these regulations.

3. The principal regulations are amended by adding after regulation 13 the following regulation:—

(Sections 76, 76A and 76B.)

13A. Where duty on the original of a hire-purchase agreement is paid in accordance with the provisions of section seventy-six A of the Stamp Act, 1921-1959, the approved vendor who is liable under the section for payment of the duty in respect of that agreement shall endorse or print or cause the following words to be endorsed or printed on the duplicate or counterpart of that agreement:—

DUPLICATE

Stamp duty paid on this duplicate instrument and on the original instrument under section 76A of the Stamp Act, 1921-1959.

4. The Schedule to the principal regulations is amended by adding after Form H a new form as follows:—

Stamp Act, 1921 (as amended).

Form J.
Com. of Stamps.

(This return is to be completed only by "approved vendors" authorised by the Governor in Council.)

To the Commissioner of Stamps,
Treasury Department,
Perth, Western Australia.

Name of Approved Vendor.....

I,

of

Western Australia, do solemnly and sincerely declare—

(1) That I am.....
of the abovementioned.....

(2) That the undermentioned statement contains a true and correct account of the aggregate amount of stamp duty payable in respect of the hire-purchase agreements entered into by.....
in accordance with the provisions of section 76A of the abovementioned Act, by the said.....
for the month ended.....19.....

(3) That the amount forwarded herewith £.....:.....
is the total correct duty payable.

Statement.

	Nos. of Hire Purchase Agreements entered into		Duty Payable	Total
	From	To		
Group 1—Original hire purchase agreements (under which the purchaser is a person who is engaged in the trade or business of selling goods of the same nature or description as the goods to which the agreement related and who is purchasing the goods for the purpose of retailing them)				
Group 2—Original hire purchase agreements (excluding Group 1)				
.....				
.....				
.....				
.....				
.....				
Group 3—Duplicate hire purchase agreements (under which the purchaser is a person who is engaged in the trade or business of selling goods of the same nature or description as the goods to which the agreement relates and who is purchasing the goods for the purpose of retailing them)				
.....				
Group 4—Duplicate hire purchase agreements (excluding Group 3)— where the sum on which duty is payable—				
(a) is less than £25				
(b) amounts to £25 or more				
Note : The sum on which duty is payable is— (a) the difference between the deposit or initial payment under the agreement and the cash price of the goods comprised in the agreement, or (b) if the agreement is of the kind referred to in section 76 (1) (c) of the Act—the price at which the goods the subject matter of the agreement might have been purchased for cash at the time of entering into the agreement.				
Total amount payable				£ : :

And I make this solemn declaration by virtue of section one hundred and six of the Evidence Act, 1906.

Declared at..... }
 this..... day of..... }
 19..... }
 Before me.....
 J.P. or C.D.