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OF

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No. 125]

PERTH : TUESDAY, 16th DECEMBER

[1969

Stamp Act Amendment Act, 1969.

PROCLAMATION

WESTERN AUSTRALIA, } By His Excellency Major-General Sir Douglas
TO WIT, } Anthony Kendrew, Knight Commander of the
DOUGLAS KENDREW, } Most Distinguished Order of Saint Michael and
Governor. } Saint George, Companion of the Most Honour-
[L.S.] } able Order of the Bath, Commander of the
Most Excellent Order of the British Empire,
Companion of the Distinguished Service Order,
Governor in and over the State of Western
Australia and its Dependencies in the Com-
monwealth of Australia.

WHEREAS it is enacted, by section 2 of the Stamp Act Amendment Act, 1969, that the Act or any provision thereof shall come into operation on such date or such dates as are respectively fixed by proclamation: Now, therefore, I, the Governor, acting with the advice and consent of the Executive Council, do hereby fix the 1st January, 1970, as the date on which all of the provisions of the Stamp Act Amendment Act, 1969, shall come into operation.

Given under my hand and the Public Seal of the said State, at Perth, this 9th day of December, 1969.

By His Excellency's Command.

DAVID BRAND,
Treasurer.

GOD SAVE THE QUEEN ! ! !

STAMP ACT, 1921-1969.

Office of the Commissioner of Stamps,
Perth, 9th December, 1969.

HIS Excellency the Governor in Executive Council, acting in pursuance of the provisions of section 120 of the Stamp Act, 1921-1969, and section 11 of the Interpretation Act, 1918-1962, has been pleased to make the regulations set forth in the schedule hereunder.

J. R. EWING,
Commissioner of Stamps.

Schedule.

Regulations.

Principal regulations.

1. In these regulations the Stamp Act Regulations, 1966, published in the *Government Gazette* on the 9th February, 1966, as amended by notices so published from time to time thereafter are referred to as the principal regulations.

Commencement of regulations.

2. These regulations shall take effect on and from the first day of January, 1970.

Regulation 11A added.

3. The principal regulations are amended by substituting for the heading "Alternative to Stamped Hire-purchase Agreements. (Sections 76, 76A and 76B)" and regulations numbered 11 and 12, the following heading and regulations:—

Credit and Rental Business and Instalment
Purchase Agreements.

11A. (1) A person required to register under section 112J of the Act shall apply in writing to the Commissioner in the form of Form "F 4" in the schedule to these regulations and such application shall contain the following particulars:—

- (a) The applicant's full name and Western Australian postal address for service of notices.
- (b) The address of the Western Australian head office and of all branches or other places in Western Australia where credit or rental business is or is proposed to be carried on and where the relevant books records and working papers referred to in section 112 O of the Act are or will be located and may be inspected.
- (c) Which of the following four types of business is being or is proposed to be carried on by the applicant:—
 - (i) making loans;
 - (ii) entering into credit arrangements;
 - (iii) entering into discount transactions; and
 - (iv) granting rights to use goods, (Rental Business).
- (d) Where the applicant has no Western Australian address, the full address of his principal place of business.

(2) Every applicant and every registered person shall in addition furnish to the Commissioner such further or other information as the Commissioner may reasonably require under section 112N (2) of the Act, and failure to supply such information within one month of being requested by the Commissioner so to do, shall constitute an offence against these regulations.

11B. (1) The Commissioner,

Regulation
11B added.

- (a) shall register each applicant;
- (b) shall allot a number to each registered person; and
- (c) shall issue to each registered person a certificate of registration in the form of Form "F 5" in the schedule to these regulations.

(2) Where it appears to the Commissioner from an application for registration under Regulation 11A of these regulations or from some subsequent information supplied by a registered person or a person applying to be registered that he transacts credit business or rental business at more than one address in Western Australia, the Commissioner shall issue to him a duplicate copy of such certificate of registration for each additional address.

(3) Every registered person shall retain such certificate of registration or a duplicate certificate of registration at each such address and shall on request make it available for perusal by any person seeking to engage in credit business or rental business with him.

(4) Every person (whether a registered person or not) transacting credit business or rental business with any other person shall answer all reasonable inquiries by that other person as to whether he is so registered.

(5) Every person refusing to answer such inquiry or answering an inquiry falsely is guilty of an offence against these regulations.

11C. (1) Every registered person shall, within fourteen days of commencing credit business or rental business at any office, branch or place in Western Australia of which no previous notification has been supplied to the Commissioner or ceasing such business at any office branch or place previously notified, furnish to the Commissioner notice in writing of the commencement or cessation of business at the address of such office, branch or place.

Regulation
11C added.

(2) A registered person who ceases to carry on credit business or rental business may cancel his registration by giving notice to the Commissioner in the form of Form "F 7" in the schedule to these regulations.

11D. (1) The monthly, annual or other periodic statement required by the Act to be lodged with the Commissioner by a registered person shall be made in the form of Forms "F 1", "F 3" and "F 2" respectively, in the schedule to these regulations and must be lodged with the Commissioner not later than the fifteenth day after the terminating date of the period to which the statement relates except as otherwise provided by section 112K (2) of the Act.

Regulation
11D added.

(2) Where the registered person has not, during the relevant month, year or other period, entered into any credit business or rental business, a "NIL" statement must be lodged by the registered person.

11E. (1) (a) Where, in a statement lodged with the Commissioner pursuant to section 112K (1) (a) of the Act by a registered person, there is an amount set out as having been paid as stamp duty pursuant to section 16 of the Act under the head of Duty "Mortgage, etc." in the Second Schedule to the Act, as provided in subparagraph (XII) of paragraph (a) of subsection (1) of that section, the registered person shall together with and in addition to such statement, lodge with the Commissioner a statement giving such particulars of the instruments in respect of which that amount was paid as are sufficient to identify such instruments.

Regulation
11E added.

(b) In particular and without affecting the generality of paragraph (a) of this subregulation, such additional statement shall contain the following information in respect of each such instrument:—

- (i) the nature of the instrument and names of the parties thereto or some other means of identification;
- (ii) the date of execution thereof;
- (iii) the amount of the loan for which the instrument is a security;
- (iv) the amount actually secured by the instrument;
- (v) the amount of stamp duty actually impressed on or affixed to the original copy thereof;
- (vi) the location thereof;
- (vii) where the stamped instrument has been lodged, filed or registered in the office of the Registrar of Titles, or the Registrar of Companies, the registration number in either office and the date on which the instrument was lodged or filed as the case may be; and
- (viii) a certificate that the stamp duty now claimed has not been claimed in any previous statement.

(2) Where in such a statement, there is an amount set out pursuant to section 112K (1) (a) of the Act by way of a deduction in respect of loans repaid within ten months of their making, the registered person shall together with and in addition to such statement lodge a further statement giving the following particulars in respect of each such loan:—

- (i) the name or names of the borrower or borrowers;
- (ii) the amount of the loan;
- (iii) the date on which the loan was made;
- (iv) the date on which the loan was repaid; and
- (v) a certificate that the said amount of the loan was or is included, pursuant to subparagraph (i) of paragraph (a) of section 112K (1) of the Act in the statement in respect of the month or other period in which the loan was made.

(3) In addition to the foregoing information and particulars the registered person shall furnish such further particulars relating to the instrument or loan as the Commissioner may request in writing in any particular case.

Regulation
11F added.

11F. A registered person who has been carrying on rental business but does not carry on any credit business and who, in accordance with the provisions of section 112K (2) of the Act desires to make the election therein referred to shall make such election in the form of Form "F 8" of the schedule hereto and may cancel such election in the form of Form "F 9" of the said schedule.

Regulation
11G added.

11G. For the purpose of section 112K (5) of the Act a statutory declaration concerning a housing loan shall be in the form of Form "F 6" of the schedule hereto and shall be furnished by the borrower to the registered person who shall retain the same for production to the Commissioner on request.

Regulation
11H added.

11H. (1) A registered person desiring, pursuant to section 112K (5) of the Act, to elect to treat as short term discount transactions or short term loans all the discount transactions or loans which he transacts shall do so by notice in writing to the Commissioner signed by such registered person or by some person authorized on his behalf and referring to the registered number of such registered person.

(2) A registered person desiring pursuant to section 112K (5) of the Act, to elect to treat as short term discount transactions or short term loans some only of the discount transactions or loans which he transacts shall do so by:—

- (a) keeping a register in which he shall number consecutively each such short term discount transaction or

loan and entering therein details sufficient to identify each such transaction or loan; and

- (b) identifying the sole or principal form of security or agreement effecting or evidencing such short term transaction or loan by the initials STD or STL (as the case may be) and its corresponding number on the register or by some similar form of identification.

(3) A registered person desiring pursuant to section 112K (5) of the Act to declare a loan upon an account current to be "a special account current" shall do so by:—

- (a) keeping a register in which he shall number consecutively each such loan or special account current and entering therein details sufficient to identify each such transaction or loan; and
- (b) endorsing, during the month in which the loan is made, on the security document or agreement evidencing such loan or on some other permanent record of particulars of the loan, a memorandum that such loan is upon a special account current.

11 I. The note or memorandum in writing required to be made pursuant to section 112P (1) of the Act by a person transacting or offering to transact business with a person (not being a registered person) who carried on credit business or rental business (whether within or outside Western Australia) shall contain the date of the making thereof and in addition the following particulars:—

Regulation
11I added.

- (a) In the case of a loan:—
- (i) the name and address of the borrower;
 - (ii) the name and address of the unregistered person;
 - (iii) the date of the making of the loan; and
 - (iv) the amount of the loan.
- (b) In the case of a discount transaction:—
- (i) the name and address of the vendor;
 - (ii) the name and address of the unregistered person;
 - (iii) the date of the transaction;
 - (iv) a description of the book debts or other things in action the subject of the transaction; and
 - (v) the amount of the consideration for the purchase, acquisition, discounting or factoring of those book debts or other things in action.
- (c) In the case of rental business:—
- (i) the name and address of the lessee or licensee;
 - (ii) the name and address of the unregistered person;
 - (iii) the date of the grant of the right to use goods;
 - (iv) the term for which the right to use the goods is granted;
 - (v) a description of the goods the subject of the transaction; and
 - (vi) the total rental payable for the use of such goods.

12A. (1) Every vendor desiring to be declared an "approved vendor" pursuant to the provisions of section 112S of the Act shall lodge with the Commissioner an application containing the following particulars:—

Regulation
12A added.

- (a) the vendor's full name and Western Australian postal address for service of notices;
- (b) the address of the Western Australian head office and of all branches or other places in Western Australia where instalment purchase business is or is proposed

to be carried on and where the relevant instalment purchase agreement and books, records and working papers referred to in paragraph (c) of section 112S (4) of the Act are or will be located and may be inspected;

- (c) the number of instalment purchase agreements subject to Stamp Duty which it is estimated will be entered into by the vendor in the succeeding period of twelve months; and
- (d) the estimated amount of stamp duty payable in respect to those agreements during that period.

Regulation
12B added.

12B. Every such vendor shall in addition lodge with the Commissioner such further or other information as the Commissioner may reasonably require and failure to supply such information within one month of being requested by the Commissioner so to do shall constitute an offence against these regulations.

Regulation
12C added.

12C. (1) Every approved vendor shall, before commencing instalment purchase business at any office, branch or place in Western Australia of which no previous notification has been supplied to the Commissioner, furnish to the Commissioner notice in writing of the address of such office, branch or place.

(2) Where any instalment purchase agreements or the relevant books, records and working papers are located or are to be located at some place of which no previous notification has been supplied to the Commissioner, the approved vendor shall furnish to the Commissioner notice in writing of the address of such place.

Regulation
12D added.

12D. The Commissioner shall keep a register of all approved vendors and shall allot to each of them a number in that register.

Regulation
12E added.

12E. Where duty on the instalment purchase agreement is paid in accordance with the provisions of section 112S (4) of the Act, the approved vendor shall endorse or print or cause the following words to be endorsed or printed on the front or first page of the agreement:—

“Approved vendor duty payable on monthly return”.

Regulation
12F added.

12F. The requirement of subsection (3) of section 112U of the Act shall, for the purpose of these regulations, be satisfied if the original instrument evidencing an instalment purchase agreement is a hire purchase agreement complying with subsection (2) of section 3 of the Hire Purchase Act, 1959.

Regulation
12G added.

12G. (1) The statement required by section 112S (4) of the Act to be lodged with the Commissioner not later than the fifteenth day of each month shall be made in the form of Form “F” in the Schedule to these regulations.

(2) Where the approved vendor has not entered into any instalment purchase agreements during the past preceding month, the word “NIL” shall be inserted on the statement to be lodged with the Commissioner.

Regulation
12H added.

12H. Every statutory declaration verifying a statement required to be lodged under section 112S (4) of the Act shall be made by the approved vendor lodging it, or by the Manager, Secretary, Accountant or other responsible officer of that approved vendor on his behalf.

STAMP ACT, 1921
(Reg. 12G (1))

Form F

STATEMENT BY APPROVED VENDOR PURSUANT TO
SECTION 112S (4)

[Empty box for Ref. No.]

Statement for the month ended :

Ref. No.
All returns and correspondence
to be addressed to :—
The RETURNS OFFICER,
STAMP OFFICE,
Treasury Buildings,
Cnr. Barrack St. and
St. George's Tce.,
PERTH, W.A. 6000.

IMPORTANT—This statement must be lodged together
with a remittance in payment of the duty within 15 days
from the end of the above period to avoid penalties pro-
vided under Section 112S of the Act.
The statement must be lodged intact and this portion
will be returned to you as an official receipt.
The only receipt recognised will be that printed by
the cash register on the back hereof.

ALL REMITTANCES TO BE MADE PAYABLE TO THE COMMISSIONER OF STAMPS

(Do not detach)

STAMP ACT, 1921
(Reg. 12G (1))

Form F

STATEMENT TO THE COMMISSIONER OF STAMPS BY APPROVED
VENDOR PURSUANT TO SECTION 112S (4)

Name and
Address of
Approved
Vendor

[Empty box for Name and Address of Approved Vendor]

Statement for the month ended :

Ref. No.

I of
(Full Christian name and surname of person making the declaration) (Business address)

.....do solemnly and sincerely declare

- (a) that I am
(insert position, e.g., Proprietor, Partner, Manager, Secretary, Accountant, etc.)
of the abovementioned approved vendor.
- (b) that the undermentioned statement contains a true and correct account of the aggregate amount of stamp duty payable in respect of instalment purchase agreements entered into for the month ended.....19..... in accordance with the provisions of Section 112S of the abovementioned Act.
- (c) that the amount forwarded herewith is the total correct duty payable.

STATEMENT

(1) Sum of the "purchase prices" (as defined in Section 112Q of the Act) of all instalment purchase agreements (including any which are exempt from duty) entered into during the month of.....19.....	\$:
Less		
(2) Sum of the "purchase prices" of any instalment purchase agreements included in item (1) above which are exempt from duty under the heading "instalment purchase agreement" in the Second Schedule to the Act.	\$:
(3) Difference between (1) and (2)	\$:
(4) Stamp duty payable, being 1½% of item (3)	\$:

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..... } (Signature)
Before me.....

J.P. or C.D.

FOR OFFICE USE ONLY

Checked	Audited	Recorded

[Fold up Front Portion of Form "F"]

Form F

STAMP ACT, 1921
(Reg. 12G (1))

STATEMENT BY APPROVED VENDOR PURSUANT TO SECTION 112S (4)
DETACH THIS PORTION—TO BE RETAINED FOR YOUR RECORDS

I.....of.....
(Full Christian name and surname of person making the declaration) (Business address)

.....do solemnly and sincerely declare

- (a) that I am.....
(insert position, e.g., Proprietor, Partner, Manager, Secretary, Accountant, etc.)
of the abovementioned approved vendor.
- (b) that the undermentioned statement contains a true and correct account of the aggregate amount of stamp duty payable in respect of instalment purchase agreements entered into for the month ended.....19..... in accordance with the provisions of Section 112S of the abovementioned Act.
- (c) that the amount forwarded herewith is the total correct duty payable.

STATEMENT

(1) Sum of the "purchase prices" (as defined in Section 112Q of the Act) of all instalment purchase agreements (including any which are exempt from duty) entered into during the month of.....19.....	\$:
Less		
(2) Sum of the "purchase prices" of any instalment purchase agreements included in item (1) above which are exempt from duty under the heading "instalment purchase agreement" in the Second Schedule to the Act.	\$:
(3) Difference between (1) and (2)	\$:
(4) Stamp duty payable, being 1½% of item (3)	\$:

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..... } (Signature)
Before me.....

J.P. or C.D.

STAMP ACT, 1921
(Reg. 11D (1))

Form F1

STATEMENT UNDER SECTION 112K OF THE ACT

Statement for the month ended :

Ref. No.

All returns and correspondence to be addressed to :—

The RETURNS OFFICER,
STAMP OFFICE,
Treasury Buildings,
Cnr. Barrack St. and
St. George's Tce.,
PERTH, W.A. 6000.

IMPORTANT—The statement must be lodged intact and this portion will be returned to you as an official receipt. The only receipt recognised will be that printed by the cash register on the back hereof. This statement and a remittance of the total stamp duty payable should reach the office of the Commissioner of Stamps not later than the 15th day of the month following the month to which it relates.

PENALTY—Not more than \$500 plus double duty.

ALL REMITTANCES TO BE MADE PAYABLE TO THE COMMISSIONER OF STAMPS

(Do not detach)

STAMP ACT, 1921
(Reg. 11D (1))

Form F1

STATEMENT TO THE COMMISSIONER OF STAMPS
UNDER SECTION 112K OF THE ACT BY :

Name and address of Registered Person

Statement for the month ended :

Ref. No.

Particulars and Amounts	Rate of Duty	Stamp Duty Payable
Part 1 Loans (Other than "Housing Loans"—see note 1) :—		
(a) Total of the original capital amounts of all such loans made during the month, including "Special Accounts Current" but not those which are designated as "Short Term" and included in (b) below		
\$:	1½% =	\$:
(b) Short Term Loans (see note 2)—		
(i) total of the original capital amounts of all such loans made during the preceding twelve months and still outstanding (in whole or in part) as at the last day of the month		
\$:		
PLUS :		
(ii) total of the original capital amounts of all such loans made and repaid in full during the month together with loans "on account current" (but not "on special account current"—see note 3)		
\$:		
GROSS LOAN DUTY	(a) + (b)	\$:
LESS REBATES OF DUTY :		
(c) Mortgage duty rebate (see note 4)	Deduct	
\$:	(c) & (d)	\$:
(d) Repayment rebate (see note 5)		
\$:		
NET STAMP DUTY PAYABLE ON LOANS	(1)	\$:

[Continuation of Form 1—Non-detachable Section]

Part 2 Discount Transactions :—

(a) Total of all amounts expended during the month in respect of discount transactions other than those designated as "Short Term" and included in (b) below \$:	1½% =	\$:
(b) Short Term Discount Transactions (see note 2)— (i) Total of the amounts originally expended during the preceding twelve months in respect of book debts or other things in action still unrealised as at the last day of the month \$:		
PLUS : (ii) total of the amounts expended in respect of discount transactions entered into during the month to the extent that the book debts or other things in action concerned were fully realised during the month \$:		
\$:	¼% =	\$:
	(2)	\$:

Part 3 Credit Arrangements (under which a debt of more than \$200 became outstanding during the month) :—

Total of all amounts debited during the month other than any amounts credited in respect of goods returned or services not provided \$:	1½% = (3)	\$:
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Part 4 Rental Business (in respect of goods other than books) :—

(a) Total amount received during the month in respect of Rental Business \$:		
LESS : (b) That proportion of the said total which is properly attributable to the Lessor's costs of servicing the goods whilst under Lease (see note 6) \$:		
\$:	1½% = (4)	\$:

TOTAL STAMP DUTY PAYABLE ON ALL FOUR PARTS (REMITTANCE HEREWITH) (1)-(4) \$:

I.....
 (Full christian name and surname of the person making this statement)

of.....
 (W.A. Postal Address)

Certify that the attached statement is true and correct and that I am the abovenamed registered person *OR that I am authorised by the abovenamed registered person to certify this statement.

* Delete if not applicable.

.....
 (Date) (See over for notes) (Signature)

FOR OFFICE USE ONLY

Checked	Audited	Recorded

[Fold up Front Portion of Form "F 1"]

STAMP ACT, 1921
(Reg. 11D (1))

Form F1

STATEMENT UNDER SECTION 112K OF THE ACT

DETACH THIS PORTION—TO BE RETAINED FOR YOUR RECORDS

Particulars and Amounts	Rate of Duty	Stamp Duty Payable
Part 1 Loans (Other than "Housing Loans"—see note 1) :—		
(a) Total of the original capital amounts of all such loans made during the month, including "Special Accounts Current" but not those which are designated as "Short Term" and included in (b) below \$:	$1\frac{1}{2}\%$ =	\$:
(b) Short Term Loans (see note 2)— (i) total of the original capital amounts of all such loans made during the preceding twelve months and still outstanding (in whole or in part) as at the last day of the month \$:		
PLUS :		
(ii) total of the original capital amounts of all such loans made and repaid in full during the month together with loans "on account current" (but not "on special account current"—see note 3) \$:		
GROSS LOAN DUTY	1% =	\$:
LESS REBATES OF DUTY :		
(a) Mortgage duty rebate (see note 4) \$:	(a) + (b)	\$:
(d) Repayment rebate (see note 5) \$:	Deduct (c) & (d)	\$:
NET STAMP DUTY PAYABLE ON LOANS	(1)	\$:
Part 2 Discount Transactions :—		
(a) Total of all amounts expended during the month in respect of discount transactions other than those designated as "Short Term" and included in (b) below \$:	$1\frac{1}{2}\%$ =	\$:
(b) Short Term Discount Transactions (see note 2)— (i) Total of the amounts originally expended during the preceding twelve months in respect of book debts or other things in action still unrealised as at the last day of the month \$:		
PLUS :		
(ii) total of the amounts expended in respect of discount transactions entered into during the month to the extent that the book debts or other things in action concerned were fully realised during the month \$:		
GROSS LOAN DUTY	1% =	\$:
LESS REBATES OF DUTY :		
(a) Mortgage duty rebate (see note 4) \$:	(2)	\$:
(d) Repayment rebate (see note 5) \$:		
NET STAMP DUTY PAYABLE ON DISCOUNT TRANSACTIONS	(2)	\$:
Part 3 Credit Arrangements (under which a debt of more than \$200 became outstanding during the month) :—		
Total of all amounts debited during the month other than any amounts credited in respect of goods returned or services not provided \$:	$1\frac{1}{2}\%$ = (3)	\$:

[Fold up Front Portion of Form "F 1"]—continued

Part 4 Rental Business (in respect of goods other than books) :—

(a) Total amount received during the month in respect of Rental Business	\$:	
LESS :						
(b) That proportion of the said total which is properly attributable to the Lessor's costs of servicing the goods whilst under Lease (see note 6)				\$:	
				\$:	1½% = (4) \$:
TOTAL STAMP DUTY PAYABLE ON ALL FOUR PARTS (RE-MITTANCE HEREWITH) (1)-(4)						\$:

I.....
(Full christian name and surname of the person making this statement)of.....
(W.A. Postal Address)Certify that the attached statement is true and correct and that I am the abovenamed registered person *OR that I am authorised by the abovenamed registered person to certify this statement.
* Delete if not applicable......
(Date).....
(Signature)

(See over for notes)

[Printed on back of Fold up Front Portion of Form "F 1"]

NOTES

- HOUSING LOANS** : The registered person may exclude "housing loans" from Part 1 of the statement only where he holds a statutory declaration (in the form of Form F6) from the borrower that the loan :—
 - was obtained for the purpose referred to in Section 112K (5) (a) of the Act ; and
 - is secured by mortgage in the manner referred to in the above section of the Act.
- SHORT TERM LOANS AND SHORT TERM DISCOUNT TRANSACTIONS** : The registered person may elect to designate all or any of his loans and discount transactions as "short term" in the manner prescribed in Regulation 11H. Those which he does not so designate must be shown in item (a) of Part 1 or Part 2 as appropriate.
- LOANS ON CURRENT ACCOUNT** : Unless the registered person elects to treat them as "special accounts current," loans on current account must be treated as short term loans and duty paid at the rate of ½% per month on the maximum amount of principal due to the registered person on the account at any time during each such month.
"Special Accounts Current" are to be included in item (a) of Part 1 of this form and duty of 1½% paid on the total amount of such loans made by the registered person during the month.
- MORTGAGE DUTY REBATE** : Stamp duty paid under the item in the Second Schedule to the Act commencing "Mortgage, Bond, Debenture, Covenant," i.e., duty paid on a mortgage, etc., securing any of the loans included in items (a) or (b) of Part 1 may be deducted in item (c) provided that :—
 - such duty has not been deducted in a previous statement ;
 - the registered person submits an additional statement setting out the particulars prescribed by Regulation 11E (i) ; and
 - either—
 - the relevant mortgage, etc., was executed during the three months preceding the month in which the loan was made ; and
 - the duty being claimed by way of rebate is "additional duty" stamped on a mortgage pursuant to Section 83 (2) of the Act during those three months.
- REPAYMENT REBATE** : Where duty at 1½% has been paid in respect of a loan included in item (a) Part 1 of this or a previous statement and such loan is repaid in full within ten months of the date on which it was made a rebate is allowed thus :—

½% of the amount of the loan so repaid for each completed month between—

 - the date of repayment of the loan ; and
 - the expiration of twelve months from the date on which it was made.

This rebate is allowable only if the person submits a further statement setting out the particulars prescribed by Regulation 11E (2).
- SERVICING COSTS—RENTAL BUSINESS** : Where the rent received is for or in relation to the use of goods under a lease bailment, license or other agreement which provides for the registered person to be responsible for servicing the goods a deduction is allowable from the rent of an amount in respect of any particular goods as is (in the opinion of the Commissioner of Stamps) properly attributable to the cost of servicing such goods. No deduction may be made unless the Commissioner has given his consent in writing to the proportion claimed.

Form F2

STAMP ACT, 1921
(Reg. 11D (1))

STATEMENT UNDER SECTION 112 0(3) (b) OF THE ACT

Statement for the period from :

Ref. No.

All returns and correspondence to be addressed to :—
The RETURNS OFFICER,
STAMP OFFICE,
Treasury Buildings,
Cnr. Barrack St. and
St. George's Tce.,
PERTH, W.A. 6000.

IMPORTANT—The statement must be lodged intact and this portion will be returned to you as an official receipt. The only receipt recognised will be that printed by the cash register on the back hereof. This statement and a remittance of the total stamp duty payable should reach the office of the Commissioner of Stamps not later than the 15th day of the month following the terminating date to which this statement relates.

PENALTY—Not more than \$500 plus double duty.

ALL REMITTANCES TO BE MADE PAYABLE TO THE COMMISSIONER OF STAMPS

(Do Not Detach)

Form F2

STAMP ACT, 1921
(Reg. 11D (1))

STATEMENT TO THE COMMISSIONER OF STAMPS
UNDER SECTION 112 0 (3) (b) OF THE ACT BY :

Name and address of Registered Person

Statement for the period from :

Ref. No.

(NOTE : This form of statement is to be used only by a registered person who has received permission from the Commissioner of Stamps to lodge statements at other than monthly periods)

Particulars and Amounts	Stamp Duty Payable at the rate of 1½%
-------------------------	---------------------------------------

Part 1 Loans (Other than "Housing Loans"—see note 1) :—

Total of the original capital amounts of all such loans made during the period \$:	
LESS : Rebates of Duty	
(a) Mortgage Duty Rebate (see note 2) \$:	
(b) Repayment Rebate (see note 3) \$:	\$:
Net Stamp Duty Payable on Loans	\$:

[Continuation of Form "F 2"]

Part 2 Discount Transactions :—

Total of all amounts expended during the period in respect of Discount Transactions	\$:	\$
---	----	---	----

Part 3 Credit Arrangements (under which more than \$200 credit may be obtained) :—

Total of all amounts debited during the period other than any amounts credited in respect of goods returned or services not provided	\$:	\$
--	----	---	----

Part 4 Rental Business (in respect of goods other than books) :—

(a) Total amount in respect of Rental Business received during the period	\$:	
LESS :			
(b) That proportion of such amount which is properly attributable to the Lessor's costs of servicing the goods whilst under lease (see note 4)	\$:	
	\$:	\$

Total Stamp Duty Payable on all Four Parts (Remittance Herewith) (1)—(4) \$:

I.....
(Full Christian Names and Surname of the Person making this Statement)

of.....
(W.A. Postal Address)

certify that the attached statement is true and correct and that I am the abovenamed registered person *OR that I am authorised by the abovenamed registered person to certify this statement.
* Delete if not applicable.

.....
(Date) (Signature)

(See Over for Notes)

FOR OFFICE USE ONLY

Checked	Audited	Recorded

[Fold up Front Portion of Form "F 2"]

Form F2

STAMP ACT, 1921
(Reg. 11D (1))

STATEMENT UNDER SECTION 112 0(3) (b) OF THE ACT
DETACH THIS PORTION—TO BE RETAINED FOR YOUR RECORDS

Particulars and Amounts	Stamp Duty Payable at the rate of 1½%
Part 1 Loans (Other than "Housing Loans"—see note 1) :—	
Total of the original capital amounts of all such loans made during the period \$:	\$:
LESS : Rebates of Duty	
(a) Mortgage Duty Rebate (see note 2) \$:	\$:
(b) Repayment Rebate (see note 3) \$:	\$:
Net Stamp Duty Payable on Loans	\$:
Part 2 Discount Transactions :—	
Total of all amounts expended during the period in respect of Discount Transactions \$:	\$:
Part 3 Credit Arrangements (under which more than \$200 credit may be obtained) :—	
Total of all amounts debited during the period other than any amounts credited in respect of goods returned or services not provided \$:	\$:
Part 4 Rental Business (in respect of goods other than books) :—	
(a) Total amount in respect of Rental Business received during the period \$:	\$:
LESS :	
(b) That proportion of such amount which is properly attributable to the Lessor's costs of servicing the goods whilst under lease (see note 4) \$:	\$:
..... \$:	\$:
Total Stamp Duty Payable on all Four Parts	
(Remittance Herewith) (1)—(4) \$:	\$:

I.....
(Full Christian Names and Surname of the Person making this Statement)

of.....
(W.A. Postal Address)

certify that the attached statement is true and correct and that I am the abovenamed registered person *OR that I am authorised by the abovenamed registered person to certify this statement.
* Delete if not applicable.

.....
(Date) (See Over for Notes) (Signature)

[Printed on back of Fold-up Front Portion of Form "F2"]

NOTES

1. **HOUSING LOANS** : The registered person may exclude "housing loans" from Part 1 of his statement only where he holds a statutory declaration from the borrower (in the form of Form F6) that the loan is :—
 - (a) obtained for the purpose of defraying the whole or part of the cost of the construction or acquisition of a house or flat which is occupied or intended to be occupied by the borrower for residential purposes ; and
 - (b) secured by mortgage on the subject house or flat.

2. **MORTGAGE DUTY REBATE** : Stamp duty paid under the item in the Second Schedule to the Act, i.e. duty paid on a mortgage, bond, debenture, or covenant securing any of the loans included in Part 1 may be deducted only if :—
 - (a) such duty has not been deducted in a previous statement ;
 - (b) the registered person submits an additional statement setting out the particulars prescribed by Regulation 11E (i) ; and
 - (c) either—
 - (i) the relevant mortgage etc., was executed during the three months preceding the month in which the loan was made ; and
 - (ii) the duty being claimed by way of rebate is "additional duty" stamped on a mortgage pursuant to Section 83(2) of the Act during those three months.

3. **REPAYMENT REBATE** : Where duty at 1½% has been paid in respect of a loan included in Part 1 of this or a previous statement and such loan is repaid in full within ten months of the date on which it was made a rebate is allowed thus :—

" 1/8% of the amount of the loan so repaid for each complete month between :

 - (i) the date of repayment of the loan; and
 - (ii) the expiration of twelve months from the date on which it was made."

This rebate is allowable only if the registered person submits a further statement setting out the particulars prescribed by Regulation 11E(2).

 4. **SERVICING COSTS—RENTAL BUSINESS** : Where the rental received is for or in relation to the use of goods under a lease, bailment, license or other agreement which provides for the registered person to be responsible for servicing the goods, a deduction is allowable of such proportion of the gross rental as is (in the opinion of the Commissioner) properly attributable to the cost of providing such service.

No deduction may be made unless the Commissioner has given his consent, in writing, to the proportion claimed.

STAMP ACT, 1921
(Reg. 11D(1))

Form F3

ANNUAL STATEMENT TO THE COMMISSIONER OF STAMPS
UNDER SECTION 112K (2) OF THE ACT BY A REGISTERED PERSON
CARRYING ON SMALL RENTAL BUSINESS ONLY

Statement for the period from :

Ref. No.

All returns and correspondence to be addressed to :—
The RETURNS OFFICER,
STAMP OFFICE,
Treasury Buildings,
Cnr. Barrack St. and
St. George's Tce.,
PERTH, W.A. 6000.

IMPORTANT—The statement must be lodged intact and this portion will be returned to you as an official receipt.
This form of statement is to be used only by a registered person who has given an election on Form F8 and must be lodged not later than the 31st day of March each year.
The only receipt recognised will be that printed by the cash register on the back hereof.

ALL REMITTANCES TO BE MADE PAYABLE TO THE COMMISSIONER
OF STAMPS
(Do Not Detach)

STAMP ACT, 1921
(Reg. 11D(1))

Form F3

ANNUAL STATEMENT TO THE COMMISSIONER OF STAMPS
UNDER SECTION 112K (2) OF THE ACT BY A REGISTERED PERSON
CARRYING ON SMALL RENTAL BUSINESS ONLY

Name and address of Registered Person

Statement for the period from :

Ref. No.

	(i) Total amount received in the period February 1, 19..... to January 31, 19..... (both dates inclusive) in respect of Rental Business for or in relation to the use of goods (other than books)	\$	
LESS—	(ii) That proportion of the amount set out in item (i) which is properly attributable to the Lessor's cost of servicing the goods whilst under lease	\$	
	(iii) The difference between (i) and (ii) (see note 1)	\$	
LESS—	(iv) Any amount included above which was also included in a statement previously lodged with the Commissioner (see note 2)	\$	
	(v) The difference between (iii) and (iv)	\$	
A REMITTANCE IS ENCLOSED HEREWITH FOR THE STAMP DUTY PAYABLE, IF ANY, AT THE RATE OF 1½% OF ITEM (v)		\$	

I CERTIFY THAT THE ABOVE STATEMENT IS TRUE AND CORRECT.

..... (Date) (Signature)

(See over for Notes)

FOR OFFICE USE ONLY

Checked	Audited	Recorded

[Fold up Front Portion of Form "F 3"]

Form F3

STAMP ACT, 1921
(Reg. 11D(1))

ANNUAL STATEMENT TO THE COMMISSIONER OF STAMPS
UNDER SECTION 112K (2) OF THE ACT BY A REGISTERED PERSON
CARRYING ON SMALL RENTAL BUSINESS ONLY

DETACH THIS PORTION—TO BE RETAINED FOR YOUR RECORDS

	(i) Total amount received in the period February 1, 19..... to January 31, 19..... (both dates inclusive) in respect of Rental Business for or in relation to the use of goods (other than books)	\$	
LESS—	(ii) That proportion of the amount set out in item (i) which is properly attributable to the Lessor's cost of servicing the goods whilst under lease	\$	
	(iii) The difference between (i) and (ii) (see note 1)	\$	
LESS—	(iv) Any amount included above which was also included in a statement previously lodged with the Commissioner (see note 2)	\$	
	(v) The difference between (iii) and (iv)	\$	
A REMITTANCE IS ENCLOSED HEREWITH FOR THE STAMP DUTY PAYABLE, IF ANY, AT THE RATE OF 1½% OF ITEM (v)		\$	

I CERTIFY THAT THE ABOVE STATEMENT IS TRUE AND CORRECT.

.....
(Date) (Signature)

(See over for Notes)

[Printed on back of Fold up Front Portion of Form "F 3"]

NOTES

1. Where the amount in item (iii) does not exceed \$5,000, no stamp duty is payable on this statement. However, where such amount exceeds \$5,000, duty is payable in respect of the whole of the amount in item (v).
2. Where the registered person has furnished his Election (on Form F8) part way through the year set out in item (i) and has lodged one or more monthly statements in respect of that year, the total of the net amounts set out in Part 4 of such statements is deductible in item (iv) of this statement.
3. SERVICING COSTS—RENTAL BUSINESS : Where the rental is for or in relation to the use of goods under a lease, bailment, license or other agreement which provides for the registered person to be responsible for servicing the goods, a deduction is allowable of such proportion of the gross rental as is (in the opinion of the Commissioner) properly attributable to the cost of providing such service.
No deduction may be made unless the Commissioner has given his consent, in writing, to the proportion claimed.

Form F4

Western Australia

STAMP ACT, 1921

(Reg. 11A(1))

APPLICATION FOR REGISTRATION UNDER SECTION 112J

To Commissioner of Stamps,
Chr. St. George's Terrace and Barrack Street,
PERTH, W.A. 6000.

I/We.....
(Full name of person, firm or corporation, etc.)

of.....

trading as.....

(Full address of Western Australian Head Office and Western Australian postal address for service of notices, or where no Western Australian address, full address of principal place of business)

being a person/partnership/firm/corporation/society (delete where not applicable) carrying on or proposing to carry on credit business and/or rental business at the above address and at the addresses specified in the Schedule on the back hereof hereby apply for registration pursuant to Section 112J of the Stamp Act, 1921-1969 as a "registered person". This applicant is at present carrying on (or proposes to carry on) the following type or types of business :-

- Making Loans
 - Entering into Credit Arrangements
 - Entering into Discount Transactions
 - Granting Rights to use Goods (Rental Business)
- } Delete where NOT applicable

Date of Commencement of Business.....

The books, records and working papers relating to the said business are or will be located at

Signed for and on behalf of the applicant this.....day of.....19.....

.....
Signature
Proprietor/Partner/Secretary (or other responsible person authorised to sign on behalf of the applicant)

(The Schedule of additional addresses is set out on the back of this application)

(The space below for use in the Stamp Office ONLY)

Application received.....(Date and initials)

P.R. No. allotted.....(Initials)

Certificate issued.....(Date and initials)

(To be printed on back of form.)

SCHEDULE OF ADDITIONAL ADDRESSES

Form F5

Western Australia
STAMP ACT, 1921
(Reg. 11B (1))

Office of Commissioner of Stamps,
Cnr. St. George's Terrace
and Barrack Street,
PERTH, W.A. 6000.

Number in the Register
P.R.—.....

CERTIFICATE OF REGISTRATION
(Credit Business and Rental Business)

I CERTIFY THAT

.....
of.....

.....
has been registered under Section 112J of the Stamp Act, 1921-1969 and is a "Registered Person" for the purposes of Part IVB of that Act.

Dated this.....day of.....19.....

.....
for COMMISSIONER OF STAMPS

NOTE—This certificate must be given up on cancellation of Registration.

Form F6

Western Australia
STAMP ACT, 1921
Reg, (11G)

In the Matter of a housing loan

by.....

to.....

I/We.....
(Full Christian and Surname)

of.....
(Full address)

.....do solemnly and sincerely declare :—

1. That on the.....day of.....19.....

I/We obtained from.....

of.....

a loan of the sum of \$.....for the purpose of defraying the whole or part of the cost of the *construction/acquisition of a *house/flat that is *occupied/intended to be occupied by *me/us for residential purposes ;

2. That repayment of the said loan of \$..... is secured by a mortgage dated the.....day of.....19..... of the said *house/flat or of the land on which it is or is being constructed in favour of the lender, the said.....

3. That the said *house/flat/land is situated at.....

(Full postal address or details of location)

And *I/We make this solemn declaration conscientiously believing the same to be true, and by virtue of Section One Hundred and Six of the Evidence Act, 1906.

Declared at..... }
.....in the State of Western }
Australia the.....day of }
.....19..... }

Before me,

(J.P., or Commissioner for taking Affidavits, etc.)

(NOTE : This declaration is to be furnished to the registered person for production to the Commissioner of Stamps on request.)

* Delete words which are not applicable.

Form F7

Western Australia
STAMP ACT, 1921
(Reg. 11C (2))

CANCELLATION OF REGISTRATION AS A
" REGISTERED PERSON "

Number in the Register

P.R.—

To Commissioner of Stamps,
Cnr. St. George's Terrace and Barrack St.,
PERTH, W.A. 6000.

I/We.....
(Full name)

of.....
(Business address)

being a registered person under Section 112J of the said Act and having ceased to carry on credit business and rental business in Western Australia, hereby give notice of cancellation of the said registration and return herewith the certificate of registration No..... (and all duplicates thereof*).

Dated this.....day of.....19.....

* Strike out if no duplicates returned.

(Signature).....

Proprietor/Partner/Secretary (or other responsible person on behalf of the registered person).

Form F8

Western Australia
STAMP ACT, 1921
(Reg. 11F)

ELECTION BY REGISTERED PERSON CARRYING ON SMALL
RENTAL BUSINESS

Number in the Register
P.R.—

To Commissioner of Stamps,
Cnr. St. George's Terrace and Barrack St,
PERTH, W.A. 6000.

I/We.....
(Full name)

of.....
(Business address)

being a registered person not carrying on any credit business but carrying on rental business in respect of which I/We have during the last preceding period of twelve months received a total amount of rental which, after deducting the allowable percentage of servicing charges, did not exceed \$5,000, namely \$....., hereby elect to lodge with the Commissioner of Stamps not later than the 31st day of March in each year the statement more particularly described in Section 112K (2) of the Act and to pay duty on that statement as provided in Section 112K (3) of the Act instead of lodging monthly statements.

Dated this.....day of.....19.....

(Signature).....
Proprietor/Partner/Secretary.

Form F9

Western Australia
STAMP ACT, 1921
(Reg. 11F)

CANCELLATION OF ELECTION BY REGISTERED PERSON
CARRYING ON SMALL RENTAL BUSINESS

Number in the Register P.R.—

To Commissioner of Stamps,
Cnr. St. George's Terrace and Barrack St.,
PERTH, W.A. 6000.

I/We.....
(Full name)

of.....
(Business address)

being a registered person who has elected to lodge statements and pay duty pursuant to Section 112K (2) of the Act hereby give notice of the cancellation of such election with effect from and in relation to the period of twelve months commencing on the 1st day of February next.

Dated this.....day of.....19.....

(Signature).....
Proprietor/Partner/Secretary.