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[1966

STAMP ACT, 1921-1965.

Office of the Commissioner of Stamps,
Perth, 2nd February, 1966.

HIS Excellency the Governor in Executive Council, acting pursuant to the provisions of section 120 of the Stamp Act, 1921-1965, has been pleased—

- (a) to revoke the Stamp Regulations, 1922 published in the *Government Gazette* on 13th April, 1922, and all subsequent amendments thereto;
 - (b) to revoke the regulations made under the Stamp Act, 1921 published in the *Government Gazette* on 25th August, 1922;
- and
- (c) to make the regulations set forth in the schedule hereunder,
- to have and take effect on and after the 14th day of February, 1966.

K. J. TOWNSING,
Commissioner of Stamps.

Schedule.

Regulations.

Citation.

1. These regulations may be cited as the Stamp Act Regulations, 1966.

Interpretation.

2. In these regulations, unless the contrary intention appears—

“Authorised Bank” means a Bank which, upon application, has been authorised in writing by the Commissioner to print “W.A. Stamp Duty 5c Paid” on cheques to be issued by that Bank, and to pay the stamp duty on all such cheques issued, by monthly payment, in lieu of stamping each cheque;

“Authorised Printer” means a Printer which an Authorised Bank has authorised to print “W.A. Stamp Duty 5c Paid” on specified quantities of specified cheques;

“the Act” means the Stamp Act, 1921.

Correspondence.

3. All correspondence on stamp duties business shall be addressed to the Commissioner of Stamps, Perth.

Form and Design of Stamps and Dies.
(Section 10.)

4. (1) Each adhesive stamp shall—

- (a) be approximately 15/16 inches in length and 13/16 inches in width;
- (b) be printed on specially watermarked paper perforated about the edges;
- (c) bear the words "Stamp Duty" and the letters "W.A."; and
- (d) be of the design and colour appropriate to its denomination, ascertained in accordance with the following table:—

Denomination	Design	Colour
1 cent	Black Swan	Light Red
2 cents	Honey Possum	Light Orange
3 cents	Western Crayfish	Grey
5 cents	Quokka	Yellow
6 cents	Splendid Blue Wren	Light Green
10 cents	Marron	Light Brown
20 cents	Western Magpie	Purple
25 cents	Dunnart	Dark Pink
50 cents	Kangaroo Paw	Light Blue
1 dollar	Numbat	Dark Orange
2 dollars	Western Jewfish	Dark Green
5 dollars	Noisy Scrub Bird	Dark Brown
10 dollars	King Parrot	Dark Blue
20 dollars	Short Necked Tortoise	Dark Red

(2) (a) Embossing dies of the denominations—

- 1 to 9 cents;
- 10 to 90 cents (in tens of cents);
- 1 dollar to 9 dollars;
- 10 dollars to 90 dollars (in tens of dollars);
- 100 dollars to 900 dollars (in hundreds of dollars);
- 1,000, 2,000, 5,000 and 10,000 dollars.

shall be approximately 1½ inches in height and 15/16 inches in width, and shall include a design of a Black Swan, the words "Duty Stamp", the letters "W.A." and the appropriate denomination.

(b) In addition to the embossing dies for the denominations of three and five cents provided for in paragraph (a) of this subregulation, there shall be embossing dies for denominations of three and five cents, both of which shall be of approximately 1½ inches in diameter, and shall include a design of a Black Swan, the words "Duty Stamp" and the letters "W.A.", all surrounded by a laurel wreath.

(3) Imprinting shall be of the following design:—

- (a) A line incorporating the date, the serial number of imprinting, a symbol identifying the operator, the amount of duty, and a symbol indicating the type of stamping in such of the following forms as is appropriate—

Original stampings	....	....	....	....	S/D
Duplicate stampings	....	....	....	....	DUP
Fine	....	....	....	....	PEN
Adjudication fee	....	....	....	....	ADJ
Exemption	....	....	....	....	NDP
Credit embossing	....	....	....	....	C/E;

- (b) an electro print of the facsimile signature of the Commissioner for the time being;
- (c) an exclusive electro print of the words, "Western Australian Stamp Duty" followed by the letters ABC or such other letters as the Commissioner may from time to time determine.

(4) In the stamping of duplicates, first collateral securities, and second collateral securities the stamping shall include the following further particulars:—

- (a) In the case of duplicates, a recital of the stamping on the original, namely (O/S \$...), the actual amount of duty to be imprinted in the space provided;
- (b) in the case of first collateral securities, a recital of the stamping on the primary security, namely, (P/S \$...), the actual amount of duty to be imprinted in the space provided;
- (c) in the case of second collateral securities, an imprinting of nil duty to enable the stamping on the primary securities to be recited, namely (P/S \$...), the actual amount of duty to be imprinted in the space provided, followed by a second stamping which shall include a recital of the stamping on the first collateral securities, namely (C/S \$...), the actual amount of duty to be imprinted in the space provided.

(5) Embossing or imprinting shall not be done at any place other than the office of the Commissioner in Perth.

Application for Stamps.

5. All applications for stamps by licensed vendors shall be made to the Commissioner on forms of application obtainable from the office of the Commissioner in Perth, and the stamps shall be paid for at the time of application.

Commission to Licensed Vendors.

(Section 12).

6. The Postmaster-General shall be entitled to a commission of 2½ per centum on the value of stamps sold by him, and every other licensed vendor of stamps shall be entitled to a commission of 1½ per centum on the value of stamps purchased by him.

Alternative to Stamped Policies and Renewal Policies.

7. (1) Every Insurance Company shall, within fifteen days of the expiration of every month, furnish the Commissioner with separate returns, in writing, in the form of Form A in the schedule to these regulations, verified by statutory declaration, of all policies and all renewals of policies, of insurance effected by the company, and of the duty payable in respect of each policy and renewal.

(2) Each return shall be accompanied by the amount of duty payable, for which an official receipt shall be issued by the Commissioner, and the Insurance Company may endorse on the policy and renewal the following words:—

“Premium \$
Stamp Duty \$”

and insert the actual amounts.

(3) If no duty is payable, the Insurance Company shall furnish a Nil return.

Alternative to Stamped Cheques.

(Section 52 (3).)

8. (1) A Bank that wishes to have its clients' cheques or its own cheques printed “W.A. Stamp Duty 5c Paid” and to pay the duty on such cheques, as issued, by monthly return, shall apply in writing to the Commissioner to be approved as an Authorised Bank.

(2) The Commissioner may, at his discretion, grant such as application.

(3) An application granted under this regulation may be revoked by notice in writing by the Commissioner whenever he deems it necessary, and any such revocation shall be effective at the end of the month during which notice of the revocation is posted.

(4) An Authorised Bank may apply in writing in the form of Form B in the schedule to these regulations for the approval of the Commissioner for a specified printer to print "W.A. Stamp Duty 5c Paid" on a specified quantity of cheques for a specified customer, including the Bank itself, and each application shall include the serial numbers of the specified quantity of cheques, the names and addresses of the printer and the client, the serial numbers of cheques last authorised for that client for printing, and the date of such authorisation; but shall not include the Bank's own cheques which have already been authorised for printing "W.A. Stamp Duty 5c Paid" and which are only to be overprinted with a customer's name.

(5) Every Authorised Bank shall submit, not later than the fifteenth of each month, a return in duplicate in the form of Form C in the schedule to these regulations, setting out details of the amount payable on cheques so printed which have been issued during the preceding month, due allowance being made for cheques issued which have been exempted under the provisions of section 49A of the Act, and for cheques which have been treated as spoils within the meaning of section 15 of the Act, together with a remittance for the amount payable as per the return.

(6) All cheques so printed shall be numbered in serial form, and bear the words "W.A. Stamp Duty 5c Paid".

(7) All cheques so printed that are delivered to an Authorised Bank shall be included in the records of the Bank and the duty thereon duly accounted for by the Bank to the Commissioner in the return relating to the month in which they are issued.

(8) (a) Every Authorised Bank shall keep proper records of the serial numbers of all cheques issued "W.A. Stamp Duty 5c Paid", or issued duty free in respect of which an exemption certificate has been obtained, or which have been returned as spoils and an allowance has been made against further cheques issued, and those records shall include the name and address of the customer to whom the cheques have been issued or by whom they have been returned.

(b) The records of every Authorised Bank shall be available to the Commissioner or his inspectors for checking purposes at any reasonable time within a period of two years following their issue or return as the case may be.

(9) Failure by an Authorised Bank to produce for inspection any cheques on which the duty paid is denoted by printing, and which have not been recorded as issued and the duty thereon paid or to be paid on the monthly return relating to the month in which they were issued, shall constitute a breach of these regulations for which the Bank shall be liable to the penalty under regulation 43 of these regulations on each cheque so issued.

(10) A printer shall not print words on cheques denoting that Western Australian stamp duty has been paid thereon without the specific authority of an Authorised Bank in the form of Form D in the schedule to these regulations, nor shall any unauthorised person do so, and the wrongful printing of any cheque shall constitute a breach of these regulations for which the penalty under regulation 43 of these regulations shall apply on each cheque wrongfully printed.

(11) No words denoting stamp duty paid on cheques other than "W.A. Stamp Duty 5c Paid" shall be printed on cheques so authorised.

(12) All cheques so printed under authority of an Authorised Bank shall be delivered by the printer to that Bank and no other, and failure so to do shall constitute a breach of these regulations for which the penalty under regulation 43 of these regulations shall apply to each cheque wrongfully delivered.

(13) At all reasonable times the premises, stocks and records of any printer are to be available for inspection by the Commissioner or his inspectors without prior notice and the authority of the Authorised Bank, relating to any cheques printed denoting W.A. Stamp Duty paid thereon shall be produced on demand.

Alternative to Stamped Receipt.

(Sections 96 and 120(1)(c)).

9. In lieu of a stamped receipt, the Commissioner may, in the following cases, approve of an alternative method which, in his opinion, will ensure the payment of duty equal to the required receipt duty, which method shall, if adopted, be deemed a sufficient compliance with the law:—

- (a) (i) The winner of any totalisator dividend that amounts to \$10 or over shall be relieved from the obligation to give a stamped receipt upon receiving such dividend, provided the racing

club or association conducting the totalisator furnishes to the Commissioner a return in the form of Form E in the schedule to these regulations and pays the required duty.

- (ii) If no duty is payable, a Nil return shall be furnished.
- (b) When more than one payment, the receipt whereof is liable to duty, of wages, salary or pension, is acknowledged on one sheet of paper, the total duty payable may be denoted thereon by one stamp either adhesive or impressed, and if adhesive, it may be cancelled by the employer.
- (c) An orchardist or other producer who consigns fruit or other produce to an auctioneer or other agent for sale shall be relieved from giving a stamped receipt for the proceeds of such sale when remitted to such orchardist or other producer, if a stamp equal to the required duty is affixed to the account sales sent to him, and cancelled by the person who so affixes it, the value of which stamp may be charged in such account sales to the orchardist or other producer.
- (d) Any company, firm or person receiving approval to submit a periodic return in accordance with the provisions of regulation 10 of these regulations.

Alternative to Individual Stamping of Instruments.

10. (1) The Commissioner may approve of any company, firm, or person making periodic payments of the stamp duty payable on instruments in lieu of the individual stamping of such instruments.

(2) Where a method of payment is approved pursuant to subregulation (1) of this regulation, a return in such form as the Commissioner may direct containing such information as the Commissioner may require and verified by statutory declaration or certified as required by the Commissioner, together with a remittance for the amount of stamp duty payable, shall be furnished to the Commissioner within fifteen days of the expiration of every period, by the company, firm, or person to whom the approval was given, and if no duty is payable, a Nil return shall be furnished.

(3) The Commissioner shall impress or imprint stamps, to the value of the remittance, on one copy of all returns that are required to be furnished in duplicate and shall issue an official receipt, but he shall issue an official receipt only, when returns are required to be furnished in single copies.

(4) Where payment has been made under the provisions of this regulation, the individual instruments are to be endorsed "W.A. Stamp Duty paid under Regulation 10".

Alternative to Stamped Hire-purchase Agreements.

(Sections 76, 76A and 76B.)

11. Where duty on a hire-purchase agreement is paid in accordance with the provisions of section seventy-six A of the Act, 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.

12. 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 Act, he shall do so in the form of Form F in the schedule to these regulations, and if no duty is payable a Nil return shall be furnished.

Motor Vehicle Licence and Transfer of Motor Vehicle Licence, (Section 76C).

13. (1) Stamp duty payable pursuant to section 76C of the Act, shall, except where it is denoted on a motor vehicle licence or transfer of a motor vehicle licence by an impressed or cancelled adhesive stamp, be paid to the Local Authority issuing the licence or transfer, and where the Local Authority—

(a) is the Commissioner of Police, it shall—

- (i) comply with the requirements of the Audit Act, 1904 (as amended) and the Treasury Regulations made thereunder; and

- (ii) furnish to the Commissioner a duplicate of the Form 4 in the list of forms in Appendix G to the Treasury Regulations, completed as required by those regulations;
- (b) is not the Commissioner of Police, it shall—
 - (i) remit to the Commissioner, not later than the fifteenth day of the month following the issue of the licences and transfers, the amount of stamp duty payable on those licences and transfers; and
 - (ii) furnish to the Commissioner, not later than the fifteenth day of the month following the month of issue of any licences or transfers, a statement in the form of Form G in the schedule to these regulations together with the valuation forms in respect of those licences and transfers and if no duty is payable a Nil return shall be furnished.

(2) Every licence or transfer on which stamp duty is paid to a Local Authority, pursuant to this regulation, shall be endorsed as follows:—

STAMP DUTY.

Stamp duty on this instrument paid pursuant to the provisions of the Stamp Act, 1921.

(3) Where duty is denoted on motor vehicle licences or transfers of motor vehicle licences by adhesive stamps duly cancelled, the local Authority issuing such licences or transfers shall furnish to the Commissioner, not later than the fifteenth day of the month following the month of issue of such licences or transfers, a statement in the form of Form G1 in the schedule to these regulations, together with the valuation forms in respect of those licences and transfers.

14. An application for a motor vehicle licence by a dealer shall be in writing and shall be accompanied by a declaration in the form of Form H in the schedule to these regulations.

15. (1) An application for a motor vehicle licence or transfer of a motor vehicle licence by a person other than a dealer shall be in writing and shall, unless the application contains a statement as to the value of the vehicle, be accompanied by a valuation of the motor vehicle in the form of Form I in the schedule to these regulations, and in any event, by the prescribed duty.

(2) Every person who makes or utters a false valuation statement commits an offence.

Penalty: \$40.

Assessment of Duty.

(Section 31).

16. Where the assessment of the Commissioner is desired or required as to the duty payable on any instrument, the instrument shall be submitted to the Commissioner accompanied by the fee of ten cents, and the person submitting the instrument shall, if and when required by the Commissioner, furnish him with an abstract of that instrument in such form as the Commissioner may require, together with any other information authorised by the Act.

17. Where the Commissioner assesses the duty payable on an instrument and it is duly stamped, there shall be impressed thereon the words:—

“Duty \$
Commissioner of Stamps.”

with the amount of duty inserted, and the date and signature added of the authorised person dealing with the matter for the Commissioner, for which the sum of ten cents shall be paid unless the ten cents prescribed in regulation 16 of these regulations has already been paid.

Late Stamping.

(Section 25).

18. Where the stamp on an instrument is not cancelled within the period allowed by law, the Commissioner may require any application for remission or reduction of the fine incurred to be made in the form of Form J in the schedule to these regulations stating the reasons for the delay, supported by a Statutory Declaration in the form of Form K in that schedule, if considered by the Commissioner to be necessary.

19. Documents on which the duty is accounted for by returns instead of individual stamping of the documents, are not to be deemed to be duly stamped until those returns, accompanied by a remittance for the amount of duty payable, are forwarded to the Commissioner, and those documents are liable to penalties for late stamping in accordance with the provisions of sections 20 and 39 of the Act.

(Section 20).

20. Where an instrument is stamped after the period allowed by law, the Commissioner, or officer authorised in that behalf by him, may accept the duty and fine by payment in cash in lieu of impressed or adhesive stamps, and in such case shall impress on the instrument by means of a rubber stamp the words:—

“Duty fully paid, Commissioner of Stamps”,

adding his signature or initials together with the date.

Cancellation of Adhesive Stamps.

(Sections 21 and 43).

21. A person authorised to cancel stamps shall, after first satisfying himself that the stamps affixed to the instrument are adequate to comply with the law, cancel those stamps affixed by writing or stamping thereon his name or initials and the date of the cancellation, with the name of his office if appointed to cancel stamps by virtue of such office or in any other case with the words added, “Authorised to cancel stamps”, but Stamp Assessors at the Office of the Commissioner may cancel stamps by impressing thereon a seal containing the following words:— “State Stamp Office, Perth, W.A.” and the date, which seal is hereby authorised for that purpose.

Duplicate Instruments.

(Section 35).

22. Where an instrument has been duly stamped the duplicate or counterpart of that instrument shall be stamped and marked with an indicating stamp as follows:—

“Duplicate”, “Original stamped \$ ”, or imprinted as follows: “O/S\$. DUP.\$0. ”, and the actual amounts inserted with the date and initials of the authorised person dealing with the matter.

(Sections 76, 76A and 76B).

23. Where duty on the original of a hire-purchase agreement is paid in accordance with the provisions of section seventy-six A of the Act, 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 to be endorsed or printed on the duplicate or counterpart of that agreement the following words:—

DUPLICATE.

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

24. Where the duty on the original of a policy or renewal policy of insurance is paid in accordance with the provisions of regulation 7 of these regulations, duty on any duplicate thereof shall be accounted for to the Commissioner in the same way, and the insurance company which is liable for payment of the duty in respect of that policy shall endorse or print or cause to be endorsed or printed on the duplicate or counterpart of such policy or renewal the following words:—

“DUPLICATE
O/S\$.”

and the amount of the original stamping shall be inserted.

Collateral, or Auxiliary or Additional or Substituted Securities.

25. (1) Where a principal or primary instrument of security has been duly stamped, the collateral, or auxiliary, or additional, or substituted security shall be stamped and marked with an indicating stamp as follows:—

“Primary Security Stamped \$ ” or imprinted as follows: “P/S\$ ”, and the actual amount shall be inserted.

(2) Where a principal or primary instrument of security has been duly stamped, and a collateral, or auxiliary, or additional security has been duly stamped, any further security by way of collateral, auxiliary, or additional security not attracting duty shall be marked with an indicating stamp as follows:—

“Primary Security Stamped \$ ”

“Collateral Security Stamped \$ ”, or

imprinted as follows:—

“P/\$ ”

“C/\$ ”

and the actual amounts shall be inserted.

Exchange of Spoiled Stamps.

(Section 15.)

26. (1) All stamps brought to the Commissioner for refund or exchange shall, if affixed or impressed on any paper, be accompanied by the paper or parchment on which the same are affixed or impressed, and the Commissioner may require a declaration in the form of Form L in the schedule to these regulations, relating to all stamps brought for refund or exchange.

(2) The Commissioner, at his sole discretion, shall decide whether a refund shall be made by way of cash or exchange if he is satisfied that the applicant is lawfully entitled to the stamps submitted for refund or exchange.

27. Upon the delivery of any stamped Bills of Exchange (including Promissory Notes) that have become damaged, spoiled or rendered unfit for use or unnecessary, the Commissioner may, at his discretion, allow a refund in cash, or supply the applicant with a similar number of Bills of Exchange or Promissory Notes impressed with a like amount of duty, and in either case, may charge a fee of one cent for each such Bill of Exchange or Promissory Note, if the Bills or Notes have not been brought into use and are presented to the Commissioner within six months, or such further time as the Commissioner may allow, of the date when they became damaged, spoiled, or rendered unfit for use or unnecessary.

28. Upon delivery of any stamped cheque forms that have become damaged, spoiled, or rendered unfit for use, or unnecessary the Commissioner may, at his discretion, allow a refund in cash, or impress for the applicant a similar number of cheque forms with the same amount of duty as paid on such spoiled cheques, and may charge therefor 10 per centum on the value thereof if the cheque forms have not been brought into use and are presented to the Commissioner within six months, or such further time as the Commissioner may allow, of the date when they became damaged, spoiled, or rendered unfit for use, or unnecessary.

29. (1) The duty on stamped spoiled cheques that have become damaged, spoiled, or rendered unfit for use, or unnecessary, on which duty has been printed and accounted for to the Commissioner in accordance with the provisions of regulation 8 of these regulations shall be refunded by the Bank which collected the duty, without charging any fee, upon delivery of the spoiled cheques to the Bank, if the said cheque forms have not been brought into use and are presented to the Bank within six months of the date when they became damaged, spoiled, or rendered unfit for use or unnecessary.

(2) Refunds shall only be made by the Bank delivering to the customer a quantity of cheques stamped to a value equivalent to the value of the spoiled cheques, unless the customer has closed his account with the Bank, in which case a refund in cash may be made by the Bank to such customer.

(3) Spoiled cheques on which a refund has been made must be produced to the Commissioner for destruction unless a certificate as to their destruction is obtained from the Bank's Auditors or from a Manager and Accountant of the Bank or any Branch of the Bank and forwarded to the Commissioner with the monthly return of duty in which the refunds have been accounted for.

30. (1) The duty on stamped spoiled insurance policies or renewal policies on which the duty has been accounted for to the Commissioner in accordance with the provisions of regulations 7 and 24 of these regulations shall be refunded by the Insurance Company which collected such duty, without charging any fee, upon delivery of the spoiled insurance policies to it within six months of their becoming spoiled, the duty to be cancelled by the Insurance

Company placing, by rubber stamp, the word "cancelled" through the words on the policy "Premium \$ Stamp Duty \$ ", as prescribed to be endorsed thereon under regulation 7 of these regulations.

(2) The policies so cancelled shall be held by the Insurance Company for a period of two years and produced to the Commissioner on demand, and in any case of doubt as to the eligibility for a refund within the meaning of section 15 of the Act, the matter shall be referred to the Commissioner for a decision.

(3) In any case where an Insurance Company wrongfully refunds duty, the Insurance Company shall be liable therefor.

31. Upon delivery of a stamp, or any document or instrument other than those already specified, that has become damaged, spoiled, or rendered unfit for use, or unnecessary, the Commissioner may, at his discretion, allow a refund in cash, or supply the applicant with adhesive or impressed stamps of like amount, provided the said stamp, document or instrument is presented to the Commissioner within six months, or such further time as the Commissioner may allow, of the date when it became damaged, spoiled or rendered unfit for use, or unnecessary and the charge shall be—

- (a) in the case of a document or instrument—a fee of five cents in respect of each document or instrument: provided that if the duty is under 50 cents, the charge shall be at the rate of one cent for every ten cents or fraction thereof, and where the duty is an amount as stated in regulation 28 of these regulations, or less, the fee prescribed in that regulation shall apply; and
- (b) in the case of a stamp—
 - (i) not exceeding \$2 denomination, 10 per cent. of the value;
 - (ii) exceeding \$2 denomination but less than \$10 denomination, 5 per cent of the value; and
 - (iii) of \$10 denomination or above, 1 per cent. of the value,

unless the Commissioner, at his sole discretion, waives the fee.

Betting Tickets.

(Sections 104, 105, 107, 108 and 120.)

32. (1) Every betting ticket issued by a bookmaker shall be endorsed or imprinted with the words "W.A. Stamp Duty Paid."

(2) No betting tickets or betting material other than those sold by the Commissioner shall be issued or used by a bookmaker.

33. (1) The words, "W.A. Stamp Duty Paid" and the numbering shall be endorsed or imprinted on the betting tickets by the Commissioner, together with the word "Enclosure" on betting tickets on which the stamp duty is charged at the rate of \$2.50 per 100 racecourse tickets, or the words "Ledger/Country" on betting tickets on which the stamp duty is charged at the rate of 85 cents per 100 racecourse tickets.

(2) The Commissioner shall supply the betting tickets, duly numbered and endorsed or imprinted with the words "W.A. Stamp Duty Paid" and "Enclosure" or "Ledger/Country", as the case requires, to the bookmakers at the prices mentioned in this subregulation to be paid to the Commissioner by the bookmaker to whom they are issued.

For tickets to be used on the racecourse—10 cents;

for confirmation tickets—40 cents;

per hundred tickets, plus the amount of stamp duty thereon being at the rate of—

85c per 100 racecourse tickets—at total of 95c per 100.

\$2.50 per 100 racecourse tickets—a total of \$2.60 per 100.

85c per 100 confirmation tickets—a total of \$1.25 per 100.

\$2.50 per 100 confirmation tickets—a total of \$2.90 per 100.

For tickets to be used in registered premises—per 480 tickets—80c.

Plus the amount of stamp duty thereon, being at the rate of \$1.25 per 100—a total of \$6.80 per 480.

For composite betting tickets (per thousand)—50c.

34. Notwithstanding the provisions of regulation 31 of these regulations, where any amendment to these regulations renders any betting ticket unnecessary or no longer permitted to be used, then, upon return to the Commissioner of any such betting ticket, he shall without making any charge therefor, refund to the bookmaker the amount of stamp duty previously paid on the ticket so returned.

35. (1) The colour, size and form of betting tickets shall be—

- (a) in the case of a betting ticket to be used on a racecourse, a white card three and three-quarter inches long and two and one-quarter inches wide, more or less;
- (b) in the case of a betting ticket used elsewhere than on a racecourse, a white paper three and one-quarter inches long and two and seven-eighths inches wide, more or less;
- (c) in the case of a confirmation ticket, a white paper five inches long and three inches wide, more or less;
- (d) in the case of a composite betting ticket used to record a bet made by means of post, telegraph, telephone or by other indirect communication—
 - (i) a white paper thirteen inches long and eight inches wide, more or less, providing for the recording thereon of twenty bets as set out in Form T3 in the schedule to these regulations; or
 - (ii) three sheets of paper, one blue, one pink and one white, each thirteen inches long and six and one-half inches wide, so that each blue and pink sheet is perforated to make four tickets providing for the recording thereon of twenty bets in all.

(2) The composite betting tickets referred to in subparagraph (i) of paragraph (d) of subregulation (1) of this regulation shall be written out in duplicate by the bookmaker or his employee, and the composite betting tickets referred to in subparagraph (ii) of that paragraph shall be written out in triplicate by the bookmaker or his employee.

(3) The bookmaker to whom betting tickets are supplied by the Commissioner shall, at his own cost, have printed thereon in letterpress on each ticket before issue by him to a backer, the name of that bookmaker and his business address.

(4) Betting tickets shall be issued by a bookmaker in proper consecutive numerical order.

36. (1) The stamp duty on each betting ticket shall be cancelled by a bookmaker when issuing it, by writing across the face of the ticket or otherwise defacing it in such manner as effectively to prevent the issue of the ticket as an unused one.

(2) When a bet is made with a bookmaker on a racecourse, if the amount wagered by the backer is not paid to the bookmaker at the time the bet is made, the bookmaker shall cancel a duly stamped betting ticket by tearing the ticket in two pieces, or he may with the approval of the Commissioner in lieu thereof, furnish a monthly return to the Commissioner in the form of Form M in the schedule to these regulations.

(3) The monthly return M shall—

- (a) be lodged by the bookmaker with the Commissioner within seven days after the termination of each month;
- (b) set out the number of bets made during the preceding month with the bookmaker and for which the amount wagered by the backer was not paid to the bookmaker at the time the bet was made;
- (c) be accompanied by an amount in cash to pay the amount of stamp duty payable in respect of the bets set out in the return.

(4) When a bet is made with a bookmaker elsewhere than on a racecourse, whether the amount wagered by the backer is or is not paid to the bookmaker at the time the bet is made, the bookmaker shall, if the backer is present, forthwith deliver to the backer a duly stamped betting ticket for every separate bet made.

(5) (a) The Commissioner may supply to a bookmaker the betting tickets for use elsewhere than on a racecourse on payment by the bookmaker of stamp duty at the rate applicable to bets the consideration for which does not exceed two dollars.

(b) Where a bookmaker has been supplied with betting tickets upon payment of stamp duty at the rate referred to in paragraph (a) of this subregulation he shall in respect of bets made with him the consideration for which exceeds two dollars—

(i) set forth in the form of Form T7 in the schedule to these regulations required under these regulations to be forwarded by him to the Commissioner, the number of those bets so made during the week specified in that form; and

(ii) pay to the Commissioner the additional amount of stamp duty payable in respect of those bets.

(6) Where a bet as in subregulation (4) of this regulation mentioned is made by means of post, telegraph, telephone or by other indirect communication, the bookmaker shall write out immediately on the composite betting ticket, being the Form T3 contained in the schedule to these regulations, a record of each separate bet so made and by Thursday of each week forward to the Commissioner, with Form T7 contained in the schedule to these regulations, the amount of stamp duty payable in respect of all credit bets so made with the bookmaker during the week ended on the next preceding Saturday and entered on the composite betting ticket as aforesaid.

(7) The duplicate of the composite betting ticket (T3) referred to in this regulation shall be forwarded by the bookmaker to the Commissioner by Thursday of each week, and the original thereof shall be retained by the bookmaker for a period of six months.

37. (1) A bookmaker who issues a betting ticket shall keep a betting book with original and duplicate pages, and ensure that the original and duplicate are clearly legible and the duplicate is an exact copy of the original.

(2) A bookmaker shall enter in his betting book, which shall be in the form of Form T1 or T2 in the schedule to these regulations, particulars relating to every betting transaction with a backer immediately the bet is made whether the amount wagered is or is not paid on the taking of the bet.

(3) The particulars shall include—

(a) The consecutive number of the betting ticket;

(b) at the top of each page, the serial number of the ticket;

(c) the name of the horse on which the bet is made;

(d) the amount of the bet;

(e) if a bet is made on a metropolitan racecourse, a statement whether or not the bet was made within the enclosure.

(4) A bookmaker or his employee shall not make or permit to be made any alteration or erasure in respect of any entry of a bet, and if an error is made in the recording of a bet, the bookmaker shall rule through the incorrect entry and make the correct entry immediately under it.

38. (1) The committee or other managing body of a racing club or a person conducting a race meeting, shall forward to the Commissioner within 14 days after the holding of the meeting, if it is held on a metropolitan racecourse, and within 21 days, if the meeting is held on any other racecourse, a return in the form of Form T6 in the schedule to these regulations.

(2) The return shall set forth—

(a) the names of the persons who have operated as bookmakers at the race meeting;

(b) in the case of a race meeting held on a metropolitan racecourse, whether the person operated as a bookmaker within or without the enclosure.

Exercise of Powers of Commissioner by Other Officers.

(Section 120(1) (b).)

39. The powers vested in the Commissioner under the Act to remit fines and assess stamp duties may be exercised by the Assistant Commissioner and the Stamp Assessors for the time being.

40. The powers vested in the Commissioner under the Act to waive spoil fees, make refunds in cash, and take action for recovery of unpaid duty may be exercised by the Commissioner of Police, and the powers vested in the Commissioner under the Act to take action for recovery of unpaid duty may be exercised by the Local Authority in respect to stamp duties on motor vehicle licences and transfers of motor vehicle licences.

41. The powers vested in the Commissioner under the Act to waive spoil fees and make refunds in cash shall be exercised by Insurance Companies which have paid such duty under regulation 7 of these regulations and no spoil fees shall be charged.

Memorandum of Insurance with Outside Company.
(Section 94(2).)

42. The memorandum or note to be issued to the person for whose benefit an insurance is to operate in this State, and which has been effected or renewed in the manner described in section 94(2) of the Act, shall be in the form of Form N in the schedule to these regulations or to the effect thereof.

Penalty.

43. Any person who commits a breach of any of these regulations is liable, on conviction, to a penalty not exceeding forty dollars.

Schedule.
STAMP ACT, 1921.
(Reg. 7.)

Form A.

The Commissioner of Stamps,
Perth, W.A.

STATEMENT BY..... (Name of Insurance Company.)

Address
in respect of stamp duty payable on Policies and Renewal Policies under the
Second Schedule of the Act for the month ended.....19.....

Statement.

1. GROSS PREMIUMS including extra premiums other than premiums under the Workers' Compensation and Motor Vehicle (Third Party Insurance) Acts (see Note 1 below)	\$	
LESS return premiums allowable (see Note 2 below)	\$	_____
Net premium income	\$	_____
5 per cent. Duty on net Premium income		\$
2. GROSS PREMIUMS including extra premiums under the Workers' Compensation Act (see Note 1 below)	\$	
LESS return premiums allowable (see note 2 below)	\$	_____
Net premium income	\$	_____
3 per cent. Duty on net Premium income		\$
3. Motor Vehicle (Third Party Insurance) Act.		
Number of Policies issued at 25 cents each		\$
4. Duty on Counterparts and Duplicates		\$
Total Duty payable		\$ _____

Note 1.—Gross premiums shall not include reinsurance premiums received but shall be reckoned so as to include any commission or discount paid in respect of the gross premiums.

Note 2.—Return Premiums may only be deducted where—

- (a) Policies on which they are refunded have never operated.
- (b) A Return Premium is payable upon expiry of an adjustable-type policy.

I, being the of the abovementioned Insurance Company, do solemnly and sincerely declare that this Statement contains a true and correct account of the stamp duty payable by the said Company for the period stated and I make this solemn declaration by virtue of section 106 of the Evidence Act, 1906.

DECLARED at this day of 19.....

Before me J.P./C.D.

(Do Not Detach)

Form A.

Office of The Commissioner of Stamps, Perth, W.A.

Month ending 19.....

Please fill in name and address of company

OFFICIAL RECEIPT.

The only receipt recognised will be that printed by cash register on the back hereof.

STAMP ACT, 1921. (Reg. 3(4))

Form B

The Commissioner of Stamps, PERTH.

I, being the of the (Name of Authorised Bank) of (Address of Authorised Bank) request that (Name of Printer) of (Address of Printer)

be authorised to print cheques bearing thereon the notation "W.A. STAMP DUTY 5c PAID" for delivery to the abovementioned Bank as per details set out hereunder.

Cheques to be Printed for (Name of customer or Bank) (Address of customer or Bank)

Quantity Serial Numbers to

Details of last application on behalf of the above customer } Date of application Quantity printed Serial Numbers to

(Date)

(Signature of Responsible Officer of the Authorised Bank.)

STAMP ACT, 1921.

(Reg. 8 (5))

Form C.

(To be rendered in duplicate.)

The Commissioner of Stamps.

PERTH.

STATEMENT BY
(Name of Authorised Bank)

Address
in respect of stamp duty payable under regulation 8 of the Stamp Act Regulations, 1966 for the month ended 19.....

STATEMENT.	Total	
	\$	\$
Dutiable value of cheque forms on hand as at end of previous month		
ADD—		
Dutiable value of cheque forms received into stock during month		
DEDUCT—		
Dutiable value of cheque forms on hand at end of month		
Dutiable value of cheque forms issued "exempt" during month		
Dutiable value of spoiled* cheque forms received during month		
AMOUNT PAYABLE		\$

* As defined under section 15 of the Stamp Act, 1921.

I, being the of the abovementioned Authorised Bank do solemnly and sincerely declare that this Statement contains a true and correct account of the stamp duty payable by the said Bank for the period stated and I make this solemn declaration by virtue of section 106 of the Evidence Act, 1906.

DECLARED at
this day of 19.....
Before me
J.P./C.D.

STAMP ACT, 1921.

(Reg. 8 (10).)

Form D.

Under and by virtue of the provisions of the Stamp Act, 1921, I do hereby authorise

(Name of Printer)

of
(Address of Printer)

to print "W.A. Stamp Duty 5c Paid" on the following quantity of cheques drawn on this Bank by.....

(Insert name and address of customer. If Bank's own cheques insert Bank's name and address)

delivery of the cheques so printed to be made direct to this Bank and none other:—

Quantity of Cheques	Serial Numbers
Date	(Signed)
	(Responsible Officer of Authorised Bank)
Name of Bank	
Address	

STAMP ACT, 1921.
(Reg. 9 (a).)

Form E.

STAMP DUTY ON TOTALISATOR DIVIDENDS OF TEN DOLLARS AND OVER.

The Commissioner of Stamps,
PERTH.

Club
Meeting held on 19.....
at Racecourse.
Number of Dividends declared of \$10 and over.....
Stamp Duty in lieu of stamped receipts in respect to above dividends is forwarded herewith, namely \$.....

Secretary

Date 19.....

Please forward "NIL" return if necessary.

(Do Not Detach)

Form E
Office of
Commissioner of Stamps,
Perth.

RECEIPT FOR STAMP DUTY ON TOTALISATOR DIVIDENDS.

The Secretary,
.....
.....

Please Fill in Address.

OFFICIAL RECEIPT.

The only receipt recognised will be that printed by cash register on the back hereof.

Form F
(To be submitted in duplicate).

STAMP ACT, 1921.
(Section 76A (3)).

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

To the Commissioner of Stamps,
Perth, Western Australia.

Name of Approved Vendor and Address.....
.....

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.

	Serial 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 the duty is payable—				
(a) is less than \$33.34				
(b) amounts to \$33.34 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.

Form GI.

Western Australia.
STAMP ACT, 1921.
(Reg. 13 (3).)

The Commissioner of Stamps,
Perth, Western Australia.

Name of Local Authority.....

Address

I certify—

- (1) that the undermentioned statement contains a true and correct account of the stamp duty paid in respect of Motor Vehicle Licences and Transfers of Motor Vehicle Licence in accordance with section 76C of the abovementioned Act for the month ended.....19.....;
- (2) that the amount advised herein \$..... is the total, correct, duty paid by adhesive stamps having been attached to the licences and transfers.

STATEMENT.

(If insufficient space, attach separate list.)

Purchaser.	Valuation.	Duty Paid. \$
------------	------------	------------------

Total amount paid \$ _____

.....
Town or Shire Clerk.

Form H.

Western Australia.
STAMP ACT, 1921.
(Reg. 14.)

(Exempt from Duty.)

Name of Business

Office Address

STATUTORY DECLARATION.

I of
Western Australia do solemnly and sincerely declare—

- (1) That I am.....of the abovementioned
(Manager or Secretary.)
business.
- (2) That the motor vehicle, hereunder described, for which an application for a licence under Part II of the Traffic Act, 1919, is being made, will be used for the following purpose:—
 - (i) selling the vehicle in the ordinary course of business;
 - (ii) demonstrating the vehicle to prospective purchasers thereof.
(Strike out the purpose which is not applicable.)

MakePlate No.....

Body type.....Year of manufacture.....

Manufacturer's Model.....Engine No.....

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.

Western Australia.
STAMP ACT, 1921.
(Reg. 15(1).)

Form I.

VALUATION OF MOTOR VEHICLE.

Local Authority
Address
Purchaser's Name
Address
Make of Vehicle.....Plate No.....
Body Type.....Year of Manufacture.....
Manufacturer's Model.....Engine No.....
Condition of Vehicle.....
Valuation
Penalty for false statement of valuation: \$40.

Signed.....
(Purchaser or Agent.)

Date.....19.....

STAMP ACT, 1921.
(Reg. 18.)

Form J.

APPLICATION FOR REMISSION OF PENALTY FOR LATE STAMPING.

I, the undersigned, hereby apply for a remission of the fine payable under the Stamp Act, 1921 in respect of the accompanying instrument.....
.....(here state the date of the instrument, the parties thereto, and the nature of the instrument) for the following reasons:—.....

.....Signature.

Date.....19.....

STAMP ACT, 1921.
(Reg. 18.)

Form K.

DECLARATION RE LATE STAMPING.

I,, of,
....., in the State of Western Australia,
....., do solemnly and sincerely declare
that:—

The instrument described in Form J attached was not stamped within the period allowed by law for the reasons set forth in such Form J, and that no litigation has been or is now pending in respect to the said instrument.

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.

STAMP ACT, 1921.
(Reg. 26.)

Form L.

DECLARATION RE SPOILED STAMPS.

I, of
in the State of Western Australia, do
solemnly and sincerely declare that:—

(1) The several duty stamps hereinafter specified and described are my
property, that is to say:—

Number of Stamps.	Value of each. \$	Description of Instruments.	Dates when stamps became useless.	Total Value. \$

(2) The said stamps have become damaged, spoiled, unfit for use, or un-
necessary within months prior to the date of the
application hereunder, from the following cause or causes:—

- (i) By error in instrument.
- (ii) By death or refusal to execute.
- (iii) By failure of consideration.
- (iv) By not being brought into use.
- (v) By non-presentation of a bill of exchange.
- (vi)

(State any other cause)

(3) I have not in any way been re-imbursed or paid the value of the said
duty stamps by any other person, and I hereby make application for—

- (a) an exchange of stamps of equal value
- (b) a refund of the value of the said stamps in cash.

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.

NOTE.—Clause 2. Insert number of months.
Strike out cause or causes not applicable.
Clause 3. Strike out section not applicable.

STAMP ACT, 1921.
(Reg. 36 (2) & (3)).

Form M.

BOOKMAKER'S RETURN OF STAMP DUTY PAYABLE IN LIEU OF
ISSUE OF TICKETS FOR CREDIT BETS.

I,
(Bookmaker's name)

set out hereunder, details of Stamp Duty payable on credit bets in lieu of
destroying betting tickets for same for month of19.....

	Rate per 100 bets	\$
No. of Credit bets made outside the enclosure or at country meetings	85c	.....
No. of Credit bets made within the enclosure of a metropolitan race course	\$2.50	.....

DECLARATION.

I, the person making this return, do hereby Declare that this return and
all numbers of credit bets and amounts contained therein represent a true,
accurate and complete record of credit bets detailed in my betting books.

Date
(Usual Signature)

BETTING CONTROL ACT, 1954.
(Reg. 121.)

STAMP ACT, 1921.
(Reg. 37(2).)

Form T1

Western (crest) Australia.

Racecourse Tickets used
Bookmaker Date Serial No.....

BETTING CONTROL ACT, 1954.
(Reg. 121.)

STAMP ACT, 1921.
(Reg. 37(2).)

Form T2

Western (crest) Australia.

Racecourse Tickets used
Bookmaker Date Serial No.....

Form T6

BETTING CONTROL ACT, 1954.
(Reg. 123.)
and
STAMP ACT, 1921.
(Reg. 38(1).)

RETURN BY RACING CLUB OF BOOKMAKERS FIELDING AND AMOUNT OF BETTING TAX PAYABLE.

Club
Meeting held on 19....., at

I,, Secretary of Club, declare that at the abovementioned Race Meeting the following Bookmakers carried on the business of a bookmaker on the said racecourse. Opposite each bookmaker's name appears the amount invested on courses within the State and outside the State. The net amount of Tax payable and the Stakes paid by the Club are shown in inset.

Date..... Secretary.....

Bookmaker's Name	Total Amount of Bets		Bookmaker's Name	Total Amount of Bets	
	Within the State	Outside the State		Within the State	Outside the State

Total Amount of Stakes paid at meeting \$.....

Grand Total \$.....

Gross Amount of Betting Tax \$.....

To—
COMMISSIONER OF STAMPS,
PERTH.

Net Amount of Betting Tax \$.....

(Do not Detach)

Form T6
Office of
Commissioner of Stamps,
Perth.

Secretary,
.....
.....
.....

Please fill in Address.

OFFICIAL RECEIPT FOR BETTING TAX.

The only receipt recognised will be that printed by Cash Register on the back hereof.

Commissioner of Stamps,
PERTH.

Betting Control Act, 1954
(Reg. 124)
and
Stamp Act, 1921
(Reg. 36 (5) (b) (1))
BETTING TAX RETURN

Form T7 Betting Tickets Used	
Serial Nos.	No. Used
.....
.....
.....
.....
.....
.....
.....
.....
.....

OFFICIAL RECEIPT FOR BETTING TAX
(To be filed in by bookmaker)
The only receipt recognised will be that printed by Cash Register on the back hereof.

Name.....
Address.....
.....
.....

DO NOT DETACH
Office of Commissioner of Stamps,
Perth. Form T7

I,
of
the bookmaker making this return declare that the following particulars shown
in attached betting sheets are a true and correct statement of my betting trans-
actions for the week ended.....
and summarised in the schedule hereunder and I further declare that the
amounts of Stamp Duty, Investment Tax and Betting Tax shown hereunder as
being payable in respect of my betting transactions for such week are true,
accurate, and complete in every particular.
Dated.....

Signature of Bookmaker.
(Must be signed by bookmaker himself.)

Betting Sheet Serial No.	Total Amount of Bets on Races by Ridden Horses		Total Amount of Bets on Races by Driven Horses		Stamp Duty on Bets	Investment Tax on Bets	CASH	No.
	Within the State	Outside the State	Within the State	Outside the State			Bets \$2 or less	
.....	Bets over \$2	.....
.....	CREDIT	.....
.....	Bets \$2 or less	.....
.....	Bets over \$2	.....
							Tax Payable	
							\$	
							Ridden Horses	.....
							Driven Horses	.....
							Total	.....
							Stamp Duty Invest. Tax	.....
Totals
Grand Totals	GRAND TOTAL
Amount of Betting Tax Payable

Form N

Stamp Act, 1921.

(Reg. 42)

MEMORANDUM UNDER SECTION 94 (2) OF ACT.

Insured for..... (a), of.....
in the State of Western Australia with or on behalf of..... (b)
of.....

Nature of Insurance.....

Amount Insured.....

Risk of Property Insured.....

Premium.....

Date.....19.....

.....Signature.

(a) Name of person or Company for whose benefit the insurance is to operate.

(b) Name of Company outside the State with which insurance is effected.

