



# Government Gazette

OF

## WESTERN AUSTRALIA

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[ 1967

### STAMP ACT, 1921-1966.

Office of the Commissioner of Stamps,  
Perth, 12th January, 1967.

HIS Excellency the Governor in Executive Council, acting in pursuance of the provisions of section 120 of the Stamp Act, 1921-1966 and section 11 of the Interpretation Act, 1918-1962, has been pleased to make the regulations set forth in the Schedule hereunder.

F. P. KNIGHT,  
Commissioner of Stamps.

#### Schedule.

##### Regulations.

1. In these regulations the Stamp Act Regulations, 1966, published in the *Government Gazette* on the 9th February, 1966, are referred to as the principal regulations. Principal regulations.
2. These regulations shall take effect on and from the 1st February, 1967. Commencement.
3. Regulation 3 of the principal regulations is amended by adding after the word "Perth", being the last word in the regulation, the passage, ", but all correspondence relating to the payment of stamp duty by a return shall be addressed to "The Returns Officer, Stamp Office, Perth". Reg. 3 amended.
4. Regulation 4 of the principal regulations is amended— Reg. 4 amended.
  - (a) by revoking paragraph (b) of subregulation (3); and
  - (b) by deleting the words "followed by the letters ABC or such other letters as the Commissioner may from time to time determine" in lines two and three of paragraph (c) of subregulation (3).
5. Subregulation (5) of regulation 8 of the principal regulations is amended by deleting the words "in duplicate" in the second line thereof. Reg. 8 amended.
6. Paragraphs (a) and (c) of regulation 9 of the principal regulations are revoked. Reg. 9 amended.

Reg. 9A  
added.

7. The principal regulations are amended by adding after regulation 9 the following regulation:—

9A. (1) A person to whom section 99A of the Act applies who wishes to elect to pay stamp duty under and in accordance with that section may so elect, by giving notice to the Commissioner in the form of Form P in the Schedule to these regulations.

(2) A person who elects to pay stamp duty under and in accordance with section 99A of the Act shall deliver the duly completed Form P to the Commissioner within seven days from the date thereof and shall indicate therein—

- (a) which of the categories of persons set out in the form is applicable to him;
- (b) the date from which he wishes to so elect to pay stamp duty, being a date not earlier than the date on which the Form P is signed by that person or on his behalf; and
- (c) whether the aggregate average monthly amount received by, paid to or deposited with that person, during the months preceding the date of the form is—
  - (i) \$50,000 or more;
  - (ii) \$5,000 or more but less than \$50,000;
  - (iii) \$1,000 or more but less than \$5,000; or
  - (iv) less than \$1,000.

(3) The Commissioner shall send an acknowledgment of the receipt by him of any notice in the form of the Form P in the Schedule to these regulations to the person named therein as making the election referred to in the notice, and the acknowledgment shall contain—

- (a) for the purposes of section 99B of the Act, the direction of the Commissioner directing at what intervals the statement in the form of Form R in the Schedule to these regulations, is to be forwarded to the Commissioner and the period to which the initial and each such subsequent statement shall relate; and
- (b) the serial number assigned by the Commissioner to that notice and that serial number shall be quoted as a reference on all correspondence and each such statement relating to the payment of stamp duty in accordance with section 99B of the Act.

(4) A notice of election given under section 99A of the Act may be cancelled by the person who gave it, by notice sent by him to the Commissioner in the form of Form Q in the Schedule to these regulations.

(5) A notice of cancellation in the Form Q shall operate from the date specified therein as being the date it is required the notice shall operate, being a date not earlier than the date of the notice.

(6) On and from the date upon which a notice of cancellation in the Form Q operates, the person who gave the notice or on whose behalf the notice is given shall, subject to the Act, give duly stamped receipts for all amounts received by, paid to or deposited with him.

(7) A person who has made an election under section 99A of the Act shall, until the election is duly cancelled, forward to the Commissioner in accordance with the direction of the Commissioner given to him pursuant to section 99B of the Act—

- (a) a statement in the form of Form R in the Schedule to these regulations relating to the period referred to therein, together with a

remittance for the amount of stamp duty payable on that statement as calculated in accordance with the appropriate rate of stamp duty as prescribed in paragraph (b) of subsection (1) of section 99B of the Act;

- (b) a "nil" statement in the form of Form R where in respect of any period referred to therein no amounts have been received by, paid to or deposited with the person required to forward the statement to the Commissioner, that would require stamp duty to be paid on the statement.

Each such statement shall be forwarded to the Commissioner within a period of fourteen days next following the termination of the period to which the statement relates.

(8) The Commissioner shall issue an official receipt in the form set out in the form of the statement of Form R in the Schedule to these regulations, for the amount of stamp duty paid on the statement.

(9) Each person who has made an election under section 99A of this Act shall keep proper records of all amounts received by, paid to or deposited with him until the time the election is duly cancelled, and those records—

- (a) shall, at all reasonable hours, be open to the inspection of the Commissioner or any person authorised in writing by him to inspect those records;
- (b) may be copied by the Commissioner or the person so authorised; and
- (c) shall be preserved by the person until a period of more than two years has elapsed from the time the amounts to which the records relate were so received, paid or deposited.

(10) For the purposes of paragraph (a) of subsection (1) of section 99B of the Act the prescribed period shall be where the average monthly amount received by, paid to or deposited with the person who has made an election under section 99A of the Act—

- (a) is \$50,000 or more—one month;
- (b) is \$5,000 or more but less than \$50,000—three months;
- (c) is \$1,000 or more but less than \$5,000—six months;
- (d) is less than \$1,000—twelve months.

8. Subregulation (3) of regulation 10 of the principal regulations is revoked and the following subregulation substituted:— Reg. 10 amended.

(3) The Commissioner shall issue an official receipt for all sums furnished with a return in payment of the stamp duty payable in accordance with the return.

9. Regulation 12 of the principal regulations is amended by deleting the words "in duplicate" in line one. Reg. 12 amended.

10. Regulation 19 of the principal regulations is amended by substituting for the word "Documents" in line one the passage "Except as otherwise provided in the Act, documents". Reg. 19 amended.

11. Regulation 22 of the principal regulations is amended by adding after the word "instrument" in line two, the passage ", if chargeable with duty,". Reg. 22 amended.

12. Regulation 23 of the principal regulations is revoked. Reg. 23 revoked.

13. Regulation 24 of the principal regulations is revoked. Reg. 24 revoked.

14. Subregulation (1) of regulation 30 of the principal regulations is amended by substituting for the passage "regulations 7 and 24" in line three, the passage "regulation 7". Reg. 30 amended.

Schedule amended. 15. The Schedule to the principal regulations is amended— (a) by revoking Form A, Form C, Form F, Form G, Form GI and Form M and substituting the following forms:—

Address to— THE RETURNS OFFICER, STAMP ACT, 1921 (Reg. 7.) STAMP OFFICE, CECIL BUILDINGS, SHERWOOD COURT, PERTH, W.A.

STATEMENT TO THE COMMISSIONER OF STAMPS 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

Table with 3 main sections: 1. GROSS PREMIUMS including extra premiums other than premiums under the Workers' Compensation and Motor Vehicle (Third Party Insurance) Acts; 2. GROSS PREMIUMS including extra premiums under the Workers' Compensation Act; 3. Motor Vehicle (Third Party Insurance) Act. Includes columns for descriptions and dollar amounts.

NOTE 1.—Gross premiums shall not include re-insurance 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

Please fill in Name and Address of Company.

Empty box for Name and Address of Company.

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

Month ending 19

OFFICIAL RECEIPT

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

Address to—  
 THE RETURNS OFFICER,  
 STAMP OFFICE,  
 CECIL BUILDINGS,  
 SHERWOOD COURT,  
 PERTH, W.A.

Form C

**STAMP ACT, 1921**  
 (Reg. 8 (5).)

STATEMENT TO THE COMMISSIONER OF STAMPS 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 .....		
<b>Add—</b>		
Dutiable value of cheque forms received into stock during month .....		
<b>Deduct—</b>		
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. }

(DO NOT DETACH)

Form C  
 Office of  
 Commissioner of Stamps,  
 Perth, W.A.

Please fill in  
 Name and  
 Address of  
 Bank.

.....
.....
.....

Month ending.....19.....

**OFFICIAL RECEIPT**

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

Address to  
 THE RETURNS OFFICER,  
 STAMP OFFICE,  
 CECIL BUILDINGS,  
 SHERWOOD COURT,  
 PERTH, W.A.

**STAMP ACT, 1921**  
 (Sec. 76A (3).)

Form F

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

TO THE COMMISSIONER OF STAMPS

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)				
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.

(DO NOT DETACH)

Please fill in  
 Name and  
 Address of  
 Approved  
 Vendor

Form F  
 Office of  
 Commissioner of Stamps,  
 Perth, W.A.

Month ending.....19.....

OFFICIAL RECEIPT

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

Address to—  
 THE RETURNS OFFICER,  
 STAMP OFFICE,  
 CECIL BUILDINGS,  
 SHERWOOD COURT,  
 PERTH, W.A.

**STAMP ACT, 1921**  
 (Reg. 13 (1) (b) (ii))

Form G

TO THE COMMISSIONER OF STAMPS :

Name of Local Authority.....

Address.....

I certify—

- (1) that the undermentioned statement contains a true and correct account of the stamp duty payable in respect of Motor Vehicle Licenses and Transfers of Motor Vehicle License in accordance with Section 76C of the abovementioned Act for the month ended..... 19.....;
- (2) that the amount forwarded herewith..... is the total, correct, duty payable.

**STATEMENT**

(If insufficient space, attach separate list)

Purchaser	Valuation	Duty Payable \$
Total amount payable \$		_____
..... Town or Shire Clerk.		

(DO NOT DETACH)

Form G  
 Office of  
 Com. of Stamps  
 Perth, W.A.

Insert Name  
 and Address  
 of Local  
 Authority.

.....

.....

.....

Month ending.....19.....

**OFFICIAL RECEIPT**

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

Address to—  
THE RETURNS OFFICER,      STAMPACT, 51921  
STAMP OFFICE,              (Reg. 13 (3).)  
CECIL BUILDINGS,  
SHERWOOD COURT,  
PERTH, W.A.

Form G 1

TO THE COMMISSIONER OF STAMPS :

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 Licenses and Transfers of Motor Vehicle License 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 licenses and transfers.

STATEMENT

(If insufficient space, attach separate list)

<u>Purchaser</u>	<u>Valuation</u>	<u>Duty Payable</u>
------------------	------------------	---------------------

\$

Total amount payable \$ \_\_\_\_\_

.....  
Town or Shire Clerk.



Form M

**STAMP ACT, 1921**

(Reg. 36 (2) and (3).)

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

To the COMMISSIONER OF STAMPS,  
PERTH.

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 of....., 19.....

	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 racecourse....	\$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)

Form M

**OFFICIAL RECEIPT FOR STAMP DUTY ON CREDIT BETS—DO NOT DETACH**

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

NAME.....
ADDRESS.....
.....
.....

To be filled in by bookmaker

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

(b) by revoking Form E; and  
(c) by adding thereto the following Forms P, Q and R:—

Form P

STAMP ACT, 1921  
(Reg. 9A (1).)

**NOTICE OF ELECTION TO PAY DUTY UNDER SECTION 99A**

To be addressed to :

THE RETURNS OFFICER,  
STAMP OFFICE,  
CECIL BUILDINGS,  
SHERWOOD COURT,  
PERTH, W.A.

TO THE COMMISSIONER OF STAMPS :

TAKE NOTICE that.....  
(Name of Person Making Election)

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

BEING :—

- An Oil Company as defined in the scheme formulated for the purposes of the States Grants (Petroleum Products) Act 1965 of the Commonwealth and which is a registered distributor in accordance with that scheme in respect of the State.
- The Western Australian Turf Club, The Western Australian Trotting Association or The Fremantle Trotting Club.
- A person/s who is a licensed person as defined in S.5 of the Licensing Act, 1911.
- A registered club within the meaning of S.180 of the Licensing Act, 1911.
- A person who carries on the business of exhibiting any cinematograph film in a theatre to which the public is admitted on payment of money, etc.
- A bank as defined in S.5 of the Banking Act 1959 of the Commonwealth.
- An insurance corporation referred to in paragraph (b) (ii) under the heading "Receipt" in the Second Schedule to the Act.
- A company as defined in the Companies Act, 1961 or a Co-operative Company registered under the Companies (Co-operative) Act, 1943-1959.
- A person/s carrying on business in the State under a business name registered under the Business Names Act, 1962.
- A person occupying or using a place as a factory, shop or warehouse in respect of which place a certificate of registration has been granted under the Factories and Shops Act, 1963.
- A person who is a medical practitioner/s as defined in S.3 of the Medical Act, 1894.
- A person who is a dentist as defined in S.4 of the Dentists Act, 1939.

(INDICATE THE CATEGORY/IES BY MARKING WITH A TICK IN THE APPROPRIATE SQUARE)

In Western Australia HEREBY ELECT/S to pay duty under Section 99A of the Act, the commencing date to be....., 19.....  
(Insert date of commencement.)

The average monthly amounts received by, paid to or deposited with the person making this election total ....

- Less than \$1,000.
- \$1,000 or more but less than \$5,000.
- \$5,000 or more but less than \$50,000.
- \$50,000 or more.

(Indicate the amount by marking with a tick in the appropriate square.)

Signed by.....  
being the person making this election or  
by.....  
being a person duly authorised to sign for and on behalf of that person.

Date.....19.....  
Signature of person making the election or authorised person.

Form Q

**STAMP ACT, 1921**  
(Reg. 9A (4).)

**NOTICE OF CANCELLATION OF ELECTION TO PAY DUTY UNDER SECTION 99A**

Address To :

THE RETURNS OFFICER,  
STAMP OFFICE,  
CECIL BUILDINGS,  
SHERWOOD COURT,  
PERTH, W.A.

My Ref. Serial No.....

To THE COMMISSIONER OF STAMPS :

TAKE NOTICE THAT.....  
(Name of person who has elected to pay duty under S.99A of the  
Act)  
of.....

HEREBY CANCELS THE NOTICE OF ELECTION TO PAY STAMP DUTY UNDER SECTION 99A OF THE STAMP ACT, 1921.

DATED this.....day of.....19.....

(Signature of person who has elected to pay stamp duty under S.99A of the Act.)

Form R

STAMP ACT, 1921  
(Reg. 9A (7.))

STATEMENT UNDER SECTION 99B OF THE ACT

TO BE ADDRESSED TO :

THE RETURNS OFFICER,  
STAMP OFFICE,  
CECIL BUILDINGS,  
SHERWOOD COURT,  
PERTH, W.A.

My Ref. R /

STATEMENT TO THE COMMISSIONER OF STAMPS BY.....  
(Name of person who has elected

to pay duty under S.99A of the Act)  
W.A. Business Address.....  
in respect of stamp duty payable on amounts received by, paid to or deposited with the person  
under Section 99B of the Act for the period / /19 to / /19

STATEMENT	\$
TOTAL OF AMOUNTS RECEIVED BY, PAID TO OR DEPOSITED WITH THE PERSON MAKING THIS STATEMENT DURING THE PERIOD ABOVE REFERRED TO .....	.....
LESS EXEMPT AMOUNTS .....	.....
DUTIABLE AMOUNT .....	\$ .....
DUTY PAYABLE ON \$.....AT THE RATE OF .....	
CENT/S PER \$10 AND EVERY FRACTIONAL PART OF \$10 .....	\$ .....

REMITTANCE ENCLOSED HERewith  
(ALL REMITTANCES TO BE MADE PAYABLE TO THE COMMISSIONER OF STAMPS).  
I.....being the person who has elected to pay duty  
under S.99A of the Act or I.....being the person duly  
authorised by that person to make this statement, DO HEREBY DECLARE THAT THIS  
STATEMENT CONTAINS A TRUE AND CORRECT ACCOUNT OF THE STAMP DUTY  
PAYABLE UNDER S.99B OF THE ACT BY THE SAID.....  
FOR THE PERIOD STATED.

Date.....19..... Signed by.....  
being the person who has elected to pay  
duty under S.99A of the Act or  
by.....  
his duly authorised agent.

(DO NOT DETACH)

Form R  
Office of  
Commissioner of Stamps,  
PERTH, W.A.

Please fill in  
Name and  
Address

Period / /19 to / /19

OFFICIAL RECEIPT

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