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PERTH: THURSDAY, 30th NOVEMBER

[1967

STAMP ACT, 1921-1967

Office of the Commissioner of Stamps,
Perth, 30th November, 1967.

HIS Excellency the Governor in Executive Council, acting in pursuance of the provisions of section 120 of the Stamp Act, 1921-1967, has been pleased to make the regulations set forth in the Schedule hereunder, to have and take effect on and after the 1st December, 1967.

J. R. EWING,
Acting Commissioner of Stamps.

Schedule. Regulations.

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

2. The principal regulations are amended by revoking regulation 9 and substituting the following regulation:— Reg. 9 substituted.

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) where 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;
- (b) where more than one payment, the receipt whereof is liable to duty, of wages, salary or pension is made regularly by an employer to his employees or former employees, and it is so agreed between them, the employer shall deduct the amount of receipt duty chargeable on such payments from the amounts paid, and account to the Commissioner for the total of such duty as follows:—
 - (i) by affixing adhesive duty stamps of an equivalent value to the total of such duty to the wages or salaries records of such payments;

- (ii) by having the records of such payments impressed with the total of such duty;
 - (iii) by, with the Commissioner's approval, accounting to him for the total of such duty by the submission of periodic returns; or
 - (iv) by, with the Commissioner's approval, accounting to him by adding the total of such duty to the duty payable on the returns submitted under section 99B of the Act where the employer is a person who has elected under section 99A of the Act;
- (c) an orchardist or other primary producer who consigns fruit, grain, or other produce to a marketing board, fund or other authority, or an auctioneer or other agent, or trustees of a marketing pool, for sale or for sale on his behalf, shall be relieved from giving a stamped receipt for the proceeds of such sale when remitted to him, if a stamp equal to the required duty is affixed to the account sales sent to him, and cancelled by the person who affixes it, the value of which stamp may be charged in such account sales to the orchardist or other primary producer, or if the duty is otherwise accounted for to the Commissioner pursuant to the Act and these regulations;
- (d) if an orchardist or primary producer referred to in paragraph (c) of this regulation has made an election under section 99A of the Act, he may deduct such amounts received on which duty has been paid in accordance with the provisions of that paragraph, in a similar manner as exempt amounts are a deduction from his total of amounts received, to determine the dutiable amount on which the amount payable under section 99B is calculated;
- (e) any company, firm or person receiving approval to submit a periodic return in accordance with the provisions of regulation 10 of these regulations.

Reg. 9A
amended.

3. Regulation 9A of the principal regulations is amended as follows:—

- (a) as to subregulation (7), by—
 - (i) deleting the word "appropriate" in line 6 of paragraph (a);
 - (ii) adding after the word "received" in line 3 of paragraph (b) the words "or deemed to have been received";
 - (iii) adding after the word "paid" in line 4 of paragraph (b) the words "or deemed to have been paid"; and
 - (iv) adding after the word "deposited" in line 4 of paragraph (b) the words "with or deemed to have been deposited";
- (b) as to subregulation (10) by—
 - (i) adding after the word "received" in line 3 the words "or deemed to have been received";
 - (ii) adding after the word "paid" in line 3 the words "or deemed to have been paid"; and
 - (iii) adding after the word "deposited" in line 4 the words "with or deemed to have been deposited".

Reg. 10
amended.

4. Regulation 10 of the principal regulations is amended as follows:—

- (a) by adding after subregulation (1) the following subregulation:—
 - (1a) The Commissioner may approve of any body or person referred to in paragraph (c) of regulation 9 of these regulations making periodic payments of the

stamp duty payable on the account sales sent to orchardists or other primary producers in lieu of the individual stamping of such account sales. ;

- (b) as to subregulation (2), by adding—
- (i) after the expression "(1)" in line 2 the passage "or (1a)";
 - (ii) after the passage "firm," in line 7 the passage "body,";
- (c) by adding after the word "instruments" in line 2 of subregulation (4) the passage ", not including receipts, and insurance policies and renewals of insurance policies,".

5. The Schedule to the principal regulations is amended by Schedule revoking Form P and Form R and substituting the following amended forms:—

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

Form P

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)

Trading as
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 who is the sole or a joint owner of a Business that consists of or includes the selling of intoxicating liquor under the authority of a license granted to or held by that person or another person under 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.
- The State Electricity Commission of Western Australia.
- A company and a foreign 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.
- A person who is the holder of a milk vendor's license under the Milk Act, 1946.
- A person who has been granted permission by the Commissioner to give notice under S. 99A of this Act.

(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 BE19.....

(Insert date of commencement)

The average monthly amounts received or deemed to have been received by, paid or deemed to have been paid to, or deposited with or deemed to have been 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.

Date19.....

Signature of person making the election or authorised person.

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

Form R

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)

Trading as

W.A. Business Address

in respect of stamp duty payable on amounts received or deemed to have been received by, paid or deemed to have been paid to, or deposited with or deemed to have been deposited with the person under Section 99B of the Act for the period/...../19..... to/...../19.....

STATEMENT

TOTAL OF AMOUNTS RECEIVED OR DEEMED TO HAVE BEEN RECEIVED BY, PAID OR DEEMED TO HAVE BEEN PAID TO, OR DEPOSITED WITH OR DEEMED TO HAVE BEEN DEPOSITED WITH THE PERSON MAKING THIS STATEMENT DURING THE PERIOD ABOVE REFERRED TO	.....	.....	.....	.....	.....	\$
LESS—EXEMPT AMOUNTS	.....	\$	.....	.....	.....	.
Amounts on which duty has been paid under regulations 9 and 10	.....	\$	.....	.....	.....	.
DUTIABLE AMOUNT						\$
DUTY PAYABLE ON \$..... AT THE RATE OF 1 CENT 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.
 Date19.....

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 the Cash Register on the back hereof.