



# Government Gazette

## OF WESTERN AUSTRALIA

(Published by Authority at 3.30 p.m.)

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

No. 112]

PERTH : WEDNESDAY, 30th DECEMBER

[1970

### ADMINISTRATION ACT, 1903-1970.

State Taxation Department,  
Perth, 24th December, 1970.

HIS Excellency the Governor in Executive Council, acting pursuant to the provisions of the Administration Act, 1903-1970, has been pleased—

- (a) to revoke the Administration Act Regulations, 1939, published in the *Government Gazette* on the 28th July, 1939, as amended from time to time thereafter by notices published in the *Government Gazette*; and
- (b) to make the regulations set out in the schedule hereunder.

J. R. EWING,  
Commissioner of State Taxation.

### SCHEDULE.

### ADMINISTRATION ACT REGULATIONS, 1970.

1. These regulations may be cited as the Administration Act Regulations, 1970.
2. These regulations shall take effect on and from the first day of January, 1971.
3. Every executor, administrator or person required by law to do so shall complete a statement of assets and liabilities in accordance with Form 1 in the appendix to these regulations, setting forth therein the full and true particulars and value of the estate of the deceased person specified in the statement and the particulars set forth in the statement shall be verified by affidavit.
4. The statement of assets and liabilities referred to in regulation 3 of these regulations, shall be filed in the office of the Commissioner of State Taxation, within six months of the date of the death of the deceased person to whose estate the statement relates, for the purpose of having the duty assessed on that estate.
5. The Commissioner of State Taxation may require the production of all books, papers, vouchers and other documents that are in the custody or power of the person to whom the grant is made, for the purpose of vouching for the correctness of the facts stated in the affidavit, verifying the particulars set forth in the statement of the assets and liabilities of the estate concerned and of affording the Commissioner any further information he may require relating to that estate.
6. When the duty assessed by the Commissioner of State Taxation is paid, the Commissioner shall issue a certificate in accordance with Form 2 in the appendix to these regulations but in any particular case may issue the certificate at any other time.
7. The trustee or any person interested under a settlement shall, within the time prescribed under section 83 of the Act after the death of any person in respect of whose death the interest of any such person arises under that settlement, file with the Commissioner of State Taxation a statement in accordance with Form 3 in the appendix to these regulations within one month

*Government Gazette* (No. 112) contains:—  
Administration Act Regulations, 1970—page 3871.  
Stamp Act Regulations—Amendments—page 3889.  
Declaration by the Treasurer under the Stamp Act—page 3910.

of the interest arising, together with the original settlement or a properly authenticated copy thereof, if the Commissioner is satisfied that the original cannot be produced by reason that it has been filed or registered in some other jurisdiction, together with an additional copy of the settlement for filing.

8. The statement to be filed by a person becoming beneficially entitled to any property charged with duty under section 90 of the Act, or by any trustee, guardian or committee in whom the property is vested, shall be in accordance with Form 4 in the appendix to these regulations and shall contain such other particulars as the Commissioner of State Taxation may require in the particular circumstances of the case.

9. The Commissioner of State Taxation may require the production of any books, vouchers, letters, and documents and other particulars for the purpose of vouching for the correctness of the facts stated in any statement required to be filed under regulations 7 and 8 of these regulations.

10. Where any person succeeds to an annuity or life interest, that person shall disclose his age and shall, if required so to do by the Commissioner of State Taxation, verify his age by production of a certificate of birth or other satisfactory evidence.

11. The return required to be furnished by life assurance companies or societies under section 120 of the Act shall be in accordance with Form 5 in the appendix to these regulations.

12. The return required to be furnished by banks under subsection (2) of section 139 of the Act shall be in accordance with Form 6 in the appendix to these regulations.

13. The following fee is prescribed under section 128 of the Act in relation to the following matters:—

- (a) for inspecting any statement filed for the purposes of Part V of the Act in the office of the Commissioner of State Taxation by any executor, administrator, or other person ..... \$2.00 ;
- (b) for supplying a copy of any statement referred to in paragraph (a) of this regulation in addition to the fee payable under that paragraph ..... \$1.00 ;
- (c) for certifying the copy or extract of any statement so referred to, to be a true copy or extract thereof in addition to the fees payable under paragraphs (a) and (b) of this regulation \$1.00 .

14. The Commissioner of State Taxation is not bound to accept any undertaking for the payment of duty, and may require the whole of the duty payable to be paid before a certificate is issued in accordance with Form 2 in the appendix to these regulations.

15. The Commissioner of State Taxation may cause to be made on any completed forms, or on any accounts or returns furnished to him for the purposes of the Act, such additions, corrections, observations or directions as he thinks fit and which—

- (a) shall be made in a different coloured ink or type from the original document on which they have been made; and
- (b) shall be noted by the person making them or any of them.

16. A person who contravenes or fails to comply with any of the foregoing regulations is guilty of an offence.

Penalty: Two hundred dollars.

17. (1) Where probate or administration has been granted, the Master may by order under his hand, require any person to attend before him at such time and place as he may direct, for examination on oath for obtaining information to aid any executor or administrator or Public Trustee in carrying out any of the objects of the Act.

(2) A person upon which any such order has been served who, without lawful excuse, neglects or fails to attend before the Master in accordance with the order or who refuses to answer any questions lawfully put to him at the examination is guilty of an offence.

Penalty: One hundred dollars.

18. An assessment of duty is not required to be raised for any amount not exceeding two dollars.

## APPENDIX.

Form No. 1.

FORM P.D. 8

PAGE 1

WESTERN AUSTRALIA		<b>ADMINISTRATION ACT, 1903</b>		FILE No.
		<b>Statement of Assets and Liabilities</b>		For Office Use Only.
Name of Deceased (Use block letters)	SURNAME	OTHER NAMES	Date of Death / /	
Late of: (Address)	In the State of Occupation:			
Type of Estate.	Testate or Intestate (Strike out whichever does not apply)			
Address for Service of Notices (use block letters).				
INSTRUCTIONS — see also page 4				

I .....  
of ..... in the State of  
Western Australia ..... being duly sworn make oath and say as  
follows:—

1. That the deceased was at time of death domiciled in the State of .....
2. That the Statement of Assets and Liabilities set out in this return and the accompanying schedules Nos. .... to ..... contain a true statement of all and singular the real and personal estate of or to which the abovenamed deceased was at the time of death possessed or entitled or which is deemed to be part of the estate in accordance with the provisions of the Act and that all Statutory deductions and allowances have been claimed.
3. That to the best of my knowledge, information and belief the said deceased did not within the space of three years preceding death make any gift of, or surrender any interest in or sell, transfer, assign, or otherwise dispose of any property, — save and except that as described in Schedule No. ....
4. That the deceased immediately preceding death did not hold any property whatsoever as a joint tenant, — save and except that described in Schedule No. ....
5. That at the time of death the said deceased had not a general power of appointment by deed or will over any property whatsoever, — save and except that described in Schedule No. ....
6. That the deceased had not during his/her lifetime made any settlement under which he/she had any interest of any kind and such interest NOT being surrendered more than three years before death, — save and except that described in Schedule No. ....
7. That the deceased had not at the time of his/her death a beneficial interest in property being a beneficial interest which by virtue of a settlement or agreement made by him/her passed or accrued on or after his/her death to or devolved on or after his/her death, upon any other person, — save and except that described in Schedule No. ....
8. That the following persons are beneficially entitled in distribution to the estate of the said deceased: (If space insufficient attach a Schedule)

Name of Beneficiary	Relationship to deceased	Dependant "Yes or No"	Date of Birth of Life Tenants/ Annuitants.

Sworn by the said  
at  
in the State of Western Australia this  
day of 19

Before me

A Commissioner of the Supreme Court of Western Australia to administer oaths.

PAGE 2

## STATEMENT OF ASSETS AND LIABILITIES

Schedules MUST show full details of type, nature and register of Assets  
and be supported by valuations where applicable or requested.

ASSETS	Schedule No.	Value \$	For Office Use Only
(A) W.A. ESTATE			
REAL ESTATE — attach Schedule			
PERSONAL ESTATE comprising:—			
Leasehold Estate — attach Schedule			
Rents due or accrued at date of death — attach Schedule			
Money in hand or house			
Money in Bank, Building Society, Credit Union			
Including accrued interest — attach Schedule			
Life insurance policies and Bonuses — attach Schedule			
Debentures or similar securities, plus accrued interest — attach Schedule			
Shares in Companies plus dividends uncollected at death — attach Schedule			
Mortgages plus accrued interest — attach Schedule			
Debts due to the estate — attach Schedule			
Furniture and Household Effects — attach Schedule (see page 3)			
Watches, trinkets, jewellery, clothing and similar items — attach Schedule (see page 3)			
Motor cars, vehicles — attach Schedule			
Farming Implements, Tools, Plant and similar items — attach Schedule			
Stock in shop or business — attach Schedule			
Goodwill of Trade or business — attach Schedule			
Livestock — attach Schedule			
Crops and Fallow — attach Schedule			
Number and value of bushels in Grain Pools — attach Schedule			
Interest in Partnership — attach Schedule			
Interest in a deceased person's estate — attach Schedule			
Gifts, Joint Tenancy etc., as per Affidavit — attach Schedule			
Other personal property not included above — attach Schedule			
TOTAL W.A. ESTATE			
Less Western Australian Liabilities attach schedule			
Funeral Allowance (as per page 3)			
NET TOTAL W.A. ASSETS			
(B) EX W.A. ESTATE REFER TO INSTRUCTION No. 5 PAGE 4		\$	
REAL — As per schedule NET			
PERSONAL — As per schedule NET			
NOTIONAL — As per schedule NET			
TOTAL NET ESTATE EX. W.A.			
TOTAL NET ESTATE			

## OFFICE USE ONLY

1. I certify the final balance  
to be \$ .....

Asst. Commissioner (Probate Duties)

2. I certify the amended final balance  
to be \$ .....

Asst. Commissioner (Probate Duties)

3. I certify the amended final balance  
to be \$ .....

Asst. Commissioner (Probate Duties)

4. I certify the amended final balance  
to be \$ .....

Asst. Commissioner (Probate Duties)

PAGE 3

## ALLOWANCES

Details to be supplied where allowance is claimed

FUNERAL ALLOWANCE (Refer Section 69c)		FURNITURE AND PERSONAL EFFECTS	
Amount of Funeral Expenses	\$ .....	Value as per attached schedule	\$ .....
Less benefits or Other Recoups received from .....	\$ .....	Less deduction Section 69 F	\$ .....
Net Claim	\$ .....	Net Claim	\$ .....

QUICK SUCCESSION (refer Section 136A)

Details of Predecessor:

OFFICE USE ONLY

File No.

- (i) Full Name \_\_\_\_\_  
Surname \_\_\_\_\_ Other Names \_\_\_\_\_
- (ii) Relationship to Deceased \_\_\_\_\_
- (iii) Date of Death of Predecessor \_\_\_\_\_
- (iv) Value of Bequest Devise or Legacy received from Estate of Predecessor \_\_\_\_\_
- Details of Calculation of Claim (Attach Schedule if necessary) \$ \_\_\_\_\_
- Less proportion of Testamentary Expenses paid \$ \_\_\_\_\_
- Net Value of Claim \$ \_\_\_\_\_
- (v) Percentage Applicable : \_\_\_\_\_ % of \$ \_\_\_\_\_ = \$ \_\_\_\_\_

## OFFICE USE ONLY

<p>I certify the amount (1) on which a refund is payable to be \$ .....  and the duty refundable to be \$ .....</p> <p style="text-align: center;">OR</p> <p>(2) refundable in accordance with Section 99 to be \$ .....  70A</p> <p>Asst. Commissioner (Probate Duties)</p>	<p>I certify the amount (1) on which a refund is payable to be \$ .....  and the duty refundable to be \$ .....</p> <p style="text-align: center;">OR</p> <p>(2) refundable in accordance with Section 99 to be \$ .....  70A</p> <p>Asst. Commissioner (Probate Duties)</p>	<p>I certify the amount (1) on which a refund is payable to be \$ .....  and the duty refundable to be \$ .....</p> <p style="text-align: center;">OR</p> <p>(2) refundable in accordance with Section 99 to be \$ .....  70A</p> <p>Asst. Commissioner (Probate Duties)</p>
--	--	--

## OFFICE USE ONLY

## ASSESSMENTS

## PAYMENTS OR REFUNDS

[illegible]

PAGE 4

## INSTRUCTIONS TO PERSONS COMPLETING RETURN

## A. GENERAL INSTRUCTIONS.

(1) Care should be taken to include all the assets and liabilities of the estate as failure to include any asset or part of the estate of a deceased person renders the Administrator liable to a penalty.

(2) *Furnish with this return —*

- (a) A certified copy of the Will (if any) of the deceased, and all Codicils.
- (b) A certified copy of the Death Certificate.
- (c) A certified copy of every Settlement made by the deceased...

## B. INSTRUCTIONS FOR COMPLETING STATEMENT OF ASSETS AND LIABILITIES.

(1) Show full details of the various assets and liabilities in numbered schedules and attach schedules to the return. Attach valuations where applicable.

(2) *Real Estate —*

- (a) Give references to Titles and full description of each parcel.
- (b) Furnish a copy of any valuations obtained or show full details of the nature and value of all improvements.

(3) *Leasehold Estate —*

Particulars should be included in a schedule as to the term, rental, improvements, covenants and the basis of valuation, together with a copy of any valuation.

(4) *Beneficial Interest in Real Estate or Personal Property —*

Include in a schedule showing whether held as a Joint Tenant or a Tenant in Common, the value of the deceased's interest, date of creation thereof and if such date was within three years of the date of death, the amount contributed by each Joint Owner.

(5) *Foreign Domicile —*

(i) Personal property, wherever situated, must be shown if the deceased was domiciled in Western Australia. If the deceased was not domiciled in Western Australia the Real and Personal property in Western Australia only is to be stated in Part (A) on page 2, including debts, money and choses in action receivable or recoverable by the Administrator in Western Australia.

(ii) Show separately in Part (B) on page 2, the Real and Personal property (and any liabilities charged thereon) and Notional property in any other State or Territory of the Commonwealth of Australia or that property situated outside the Commonwealth (attach schedule showing full particulars).

(6) *Money in Bank, Building Society or Credit Union —*

State the name(s) of the Bank(s) Building Society or Credit Union in which money is held and the amount in each account (including interest to the date of death). State also the dates and periods of Fixed Deposits, the rate of interest and the amount of interest accrued to date of death.

(7) In addition to including the value of outright gifts made within three years before the death of the deceased, if property has been disposed of for valuable consideration to any person, including a relative, by blood, marriage or adoption, of the deceased within three years before such death and the consideration was less than the value of the property, the excess of the value of the property over the amount of the consideration must be included as a gift *inter vivos*. Please note the exemption from duty of certain gifts. — Refer Section 74 (3) of Administration Act, 1903.

(8) Dates of Birth of Life Tenants and Annuitants and whether "dependent" (for definition of dependent refer — Section 69 E (3) of the Administration Act and paragraph (4) of Part IV of the Death Duties (Taxing) Act) should be included in Item 8 of page 1 or submitted in the form of an appropriate schedule.

Note: Any person making a false statement shall be liable to imprisonment for a period not exceeding 3 years and to a fine not exceeding \$200. (see Section 130).

DATE RECEIVED :

FILED BY :

## Form No. 2

STATE TAXATION DEPARTMENT  
WESTERN AUSTRALIA  
PROBATE DUTIES DIVISION

Certificate under Section 119 of the Administration Act, 1903

I HEREBY CONSENT to registration, transfers, dealing in respect of :—

standing at date of death in the name of.....deceased.

COMMISSIONER OF STATE TAXATION

Date.....

This Certificate is of no effect unless it bears the imprint of the  
Probate Duties Division Seal

## Form No. 3

## ADMINISTRATION ACT, 1903

## Return Relating to Settlement

In the matter of , of , in the State of ,  
deceased, who died at on the day of , 19 ,  
andIn the matter of a settlement made by of , on  
the day of , 19 .I, , of , in the State of Western Australia,  
make oath and say as follows :—(1) That , of , in the State of ,  
executed or made the following settlements on the following dates :—

- (i)
- 
- (ii)
- 
- (iii)

(2) I am the trustee of the said settlements (or I am a beneficiary under the said settle-  
ment of ).(3) The said settlements are hereto annexed and marked with the letters  
respectively.(4) Particulars of the property comprised in or disposed of by the said settlements, together  
with the value thereof are truly set out in the first part of the Schedule hereto.(5) That the settlor of the property comprised in or disposed of by  
the said settlements died on the day of , 19 .(6) That I have set forth in the second part of the Schedule particulars of the property  
subject to the trusts or dispositions of the settlement, together with the names, addresses, and  
occupations of the several persons beneficially entitled under the said settlements.(7) The following persons entitled under the said settlements were at the date of the death  
of the settlor *bona fide* residents of and domiciled in Western Australia :—

## THE SCHEDULE

## First Part

Particulars of the Property comprised in or disposed of by the Settlement	Value at date of Death of Settlor or other Person on or after whose Death Trusts or Dispositions take effect.

## Second Part

Particulars of Property	Beneficiary			Value of Share	Relationship to Settlor
	Name	Address	Occupation		

Sworn at \_\_\_\_\_, in Western Australia, this \_\_\_\_\_  
 day of \_\_\_\_\_, one thousand nine hundred \_\_\_\_\_  
 and \_\_\_\_\_ before me :—

A Commissioner of the Supreme Court of  
 Western Australia to administer Oaths.

I certify the amount chargeable with duty to be \$.....

ASST. COMMISSIONER (PROBATE DUTIES)

Form No. 4

## ADMINISTRATION ACT, 1903

## Return of Succession

In the matter of a succession to certain property taking place on the death of \_\_\_\_\_,  
 of \_\_\_\_\_, in the State of Western Australia.

I, \_\_\_\_\_, of \_\_\_\_\_, in the State of Western Australia,  
 make oath and say as follows :—

1. That on the.....day of.....19.....,  
 became beneficially entitled in succession under a non-testamentary disposition to the following  
 property :—

(Here set out particulars of the property and succession, according to the  
 following heads)

Heading	Particulars of Property	Value
(a) by reason of an increase in benefit accruing to..... by the extinction or determination of a charge, encum- brance, estate, or interest determinable by the death of .....or at any period ascertainable by reference to the death of any person.		
(b) by reason of the death of.....who was the joint owner with the said.....of the property herein described.		
(c) as donee of a policy of life assurance effected by the said .....on his life.		
(d) as recipient of the beneficial interest on a policy of life assurance effected by.....on the life of the said deceased, the premiums on which policy were paid or partly paid by the deceased.		
(e) as the surviving person entitled to an annuity or other interest purchased or effected or partly purchased or effected by the deceased (in concert with.....).		





## STAMP ACT, 1921-1970.

State Taxation Department,  
Perth, 24th December, 1970.

HIS Excellency the Governor in Executive Council, acting in pursuance of the provisions of section 120 of the Stamp Act, 1921-1970, has been pleased to make the regulations set forth in the schedule hereunder to take effect on and from the first day of January, 1971.

J. R. EWING,  
Commissioner of State Taxation.

---

Schedule.

## Regulations.

1. In these regulations the Stamp Act Regulations, 1966, published in the *Government Gazette* on the 9th day of February, 1966, as amended thereafter from time to time by notices so published are referred to as the principal regulations.
2. Regulation 3 of the principal regulations is revoked and the following regulation substituted:—
  3. All correspondence on stamp duties business shall be addressed to the Commissioner of State Taxation, corner St. George's Terrace and Barrack Street, Perth, W.A. 6000.
3. Regulation 6 of the principal regulations is amended by deleting the passage "2½ per centum" in lines one and two and substituting the passage "3.8 per centum".
4. Regulation 9 of the principal regulations is revoked.
5. Regulation 9A of the principal regulations is revoked.
6. Regulation 10 of the principal regulations is amended—
  - (a) by revoking subregulation (1a);
  - (b) by deleting the passage "or (1a)" in line two of subregulation (2); and
  - (c) by deleting the passage "receipts, and" in line two of subregulation (4).
7. Regulation 17 of the principal regulations is amended by substituting for the words "Commissioner of Stamps" in line four the words "Commissioner of State Taxation".
8. Regulation 20 of the principal regulations is amended by substituting for the words "Commissioner of Stamps" in line six the words "Commissioner of State Taxation".
9. Regulation 21 of the principal regulations is amended by substituting for the passage "State Stamp Office, Perth, W.A." in line eight the passage "State Taxation Department, W.A.".
10. Regulation 39 of the principal regulations is amended by adding after the word "Commissioner" in line two the passage "(Stamp Duties)".
11. The principal regulations are amended by revoking the heading "Prescribed Crown Instrumentality, Agent of the Crown or Government Authority." and regulation 42A immediately following that heading.
12. The schedule to the principal regulations is amended—
  - (a) by revoking Forms P, Q and R; and
  - (b) by revoking the following forms, namely Form A, B, C, F, F1, F2, F3, F4, F5, F6, F7, F8, F9, G, G1, M, S, T6, T7, U and V and substituting therefor respectively the following Forms:—

S. 32

## STAMP ACT, 1921

Form A

The Commissioner of State Taxation,  
Perth, W.A. 6000

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% 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% duty on 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 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)

Please fill in  
Name and  
Address of  
Company.


Form A  
State Taxation Dept.,  
Perth, W.A. 6000.

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

## OFFICIAL RECEIPT

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

S. 5

STAMP ACT, 1921

Form B

The Commissioner of State Taxation,  
PERTH, W.A. 6000.

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)

of .....  
(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.

---

S 33

Form C

STAMP ACT, 1921  
(Reg. 8 [5])

ADDRESS TO :—

STATE TAXATION DEPT.  
cnr ST. GEORGE'S TCE.  
and BARRACK ST.,  
PERTH, W.A., 6000

STATEMENT TO THE COMMISSIONER OF STATE TAXATION 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. }

(DO NOT DETACH)

Form C

Please  
fill in  
Name  
and  
Address  
of Bank


State Taxation Dept.,  
Perth, W.A., 6000

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

## OFFICIAL RECEIPT

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

S. 35

Form F

STAMP ACT, 1921  
(Reg. 12G (1))STATEMENT BY APPROVED VENDOR PURSUANT TO  
SECTION 112S (4)

Ref. No.
----------

Statement for the month ended :

All returns and correspondence  
to be addressed to :—STATE TAXATION DEPT.,  
Central Government 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 STATE TAXATION

(Do not detach)

S. 35

Form F

STAMP ACT, 1921  
(Reg. 12G (1))STATEMENT TO THE COMMISSIONER OF STATE TAXATION BY APPROVED VENDOR  
PURSUANT TO SECTION 112S (4)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./C.D.

## FOR OFFICE USE ONLY

Checked	Audited	Recorded

(Fold up Front Portion of Form "F")

S. 35

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 RECORDSI.....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./C.D.

S. 34

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 :—  
STATE TAXATION DEPT.,  
Central Government 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 State Taxation 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 STATE TAXATION  
(Do not detach)

S. 34

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

Form F1

STATEMENT TO THE COMMISSIONER OF STATE TAXATION  
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) ..... \$ :		
\$ :	1½% =	\$ :
GROSS LOAN DUTY	(a) + (b)	\$ :
LESS REBATES OF DUTY :		
(c) Mortgage duty rebate (see note 4) ..... \$ :	Deduct	
(d) Repayment rebate (see note 5) ..... \$ :	(c) & (d)	\$ :
NET STAMP DUTY PAYABLE ON LOANS	(1)	\$ :



## (Continuation of Form F1—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	..... \$ :	$1\frac{1}{2}\% =$	\$ :
(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	..... \$ :		
	\$ :	$\frac{1}{8}\% =$	\$ :
		(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	..... \$ :	$1\frac{1}{2}\% = (3)$	\$ :
---	------------	------------------------	------

## 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)	\$ :		
	\$ :	$1\frac{1}{2}\% = (4)$	\$ :

## 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) (Signature)

(See over for notes)

## FOR OFFICE USE ONLY

Checked

Audited

Recorded

(Fold up Front Portion of Form "F 1")

S. 34

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
<b>Part 1 Loans (Other than "Housing Loans"—see note 1):—</b>		
(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 .... \$ :		
<b>PLUS :</b> (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) .... \$ :		
\$ :	$\frac{1}{8}\%$ =	\$ :
<b>GROSS LOAN DUTY</b>	(a) + (b)	\$ :
<b>LESS REBATES OF DUTY :</b> (c) Mortgage duty rebate (see note 4) .... \$ :	Deduct	\$ :
(d) Repayment rebate (see note 5) .... \$ :	(c) & (d)	\$ :
<b>NET STAMP DUTY PAYABLE ON LOANS</b>	(1)	\$ :
<b>Part 2 Discount Transactions :—</b>		
(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 .... \$ :		
<b>PLUS :</b> (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 .... \$ :		
\$ :	$\frac{1}{8}\%$ =	\$ :
	(2)	\$ :
<b>Part 3 Credit Arrangements (under which a debt of more than \$200 became outstanding during the month):—</b>		
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 (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)

(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 State Taxation 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.

S. 36

Form F2

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

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

--

Statement for the period from :

Ref. No.

All returns and correspondence  
to be addressed to :—

STATE TAXATION DEPT.,  
Central Government 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 State Taxation 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 STATE TAXATION

(Do Not Detach)

S. 36

Form F2

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

STATEMENT TO THE COMMISSIONER OF STATE TAXATION  
UNDER SECTION 112 O (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 State Taxation 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")

S. 36

Form F2

STAMP ACT, 1921  
(Reg. 11D (1))STATEMENT UNDER SECTION 112 O (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%
<b>Part 1 Loans (Other than "Housing Loans"—see note 1) :—</b>	
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	\$ :
<b>Part 2 Discount Transactions :—</b>	
Total of all amounts expended during the period in respect of Discount Transactions	\$ : \$ :
<b>Part 3 Credit Arrangements (under which more than \$200 credit may be obtained) :—</b>	
Total of all amounts debited during the period other than any amounts credited in respect of goods returned or services not provided	\$ : \$ :
<b>Part 4 Rental Business (in respect of goods other than books) :—</b>	
(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 " F 2 ")

NOTES

1. HOUSING LOANS : The registered person may exclude " housing loans " from Part 1 of this 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.

S. 37

Form F3

STAMP ACT, 1921  
(Reg. 11D (1) )ANNUAL STATEMENT TO THE COMMISSIONER OF STATE TAXATION  
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 :—  
STATE TAXATION DEPT.,  
Central Government 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 STATE TAXATION  
(Do Not Detach)

S. 37

Form F3

STAMP ACT, 1921  
(Reg. 11D (1) )ANNUAL STATEMENT TO THE COMMISSIONER OF STATE TAXATION  
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")

S. 37

Form F3

STAMP ACT, 1921  
(Reg. 11D (1))ANNUAL STATEMENT TO THE COMMISSIONER OF STATE TAXATION  
UNDER SECTION 112K (2) OF THE ACT BY A REGISTERED PERSON  
CARRYING ON SMALL RENTAL BUSINESS ONLY

	(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)

DETACH THIS PORTION—TO BE RETAINED FOR YOUR RECORDS

(Printed on back of Fold up Front Portion of Form "F 3")

## NOTES

- 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).
- 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.
- 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.

S. 7

Western Australia

Form F4

STAMP ACT, 1921

(Reg. 11A (1))

## APPLICATION FOR REGISTRATION UNDER SECTION 112J

To Commissioner of State Taxation,  
Cnr. 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 <i>Loans</i>	} Delete where NOT applicable
Entering into <i>Credit Arrangements</i>	
Entering into <i>Discount Transactions</i>	
Granting Rights to use Goods ( <i>Rental Business</i> )	

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

S. 18

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

Form F5

Commissioner of State Taxation,  
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 STATE TAXATION.

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

S. 9

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 :—

\* (a) 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 resi-  
dential purposes ;

\*or (b) defraying the whole or part of the cost of land on which \*I/we intend to have  
constructed a \*house/flat 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 or intended to be 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 State Taxation on request.)

\* Delete words which are not applicable.

S. 10

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 State Taxation,  
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).

S. 11

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 State Taxation,  
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 State Taxation 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.

S. 12

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 State Taxation,  
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.

S. 38

WESTERN AUSTRALIA  
Stamp Act, 1921  
(Reg. 13 (i) (b) (ii))

Form G

The Commissioner of State Taxation,  
Perth, W.A. 6000.

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  
STATE TAXATION DEPT.,  
PERTH, W.A. 6000.

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.

Form G1

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

Address to :—  
STATE TAXATION DEPARTMENT,  
CENTRAL GOVERNMENT BLDGS.,  
CNR. ST. GEORGE'S TCE. AND BARRACK ST.,  
PERTH, W.A. 6000.

TO THE COMMISSIONER OF STATE TAXATION :

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)

Purchaser	Valuation	Duty Payable \$
-----------	-----------	--------------------

Total amount payable \$

.....  
TOWN OR SHIRE CLERK.



S. 50

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 STATE TAXATION,  
PERTH, W.A. 6000.

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 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)

S. 50

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

Form M

STATE TAXATION DEPT.,  
Perth, W.A. 6000.

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

To be filled in by Bookmaker.

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

S. 41

STAMP ACT, 1921  
(Reg. 10A)

FORM S

To be Addressed to :

STATE TAXATION DEPT., CNR. ST. GEORGE'S TCE., & BARRACK ST., PERTH, W.A. 6000
--

STATEMENT BY.....

(Name of Broker)

BUSINESS ADDRESS.....

in respect of stamp duty payable under section 112 (c) of the Act for the month ended  
.....19.....

STAMP DUTY ON TRANSFERS OF  
MARKETABLE SECURITIES AND  
RIGHTS IN RESPECT OF SHARES  
AS PER RECORD KEPT PURSUANT  
TO REGULATION 10A, FOLIOS  
NUMBERED

Duty Payable

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

\$

I, .....the abovementioned broker or a  
partner in the abovementioned firm of brokers, as the case may be, DO SOLEMNLY AND  
SINCERELY DECLARE that this statement contains a true and correct account of the stamp  
duty payable by the said broker or firm of brokers 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.

(Signature of Broker)

(DO NOT DETACH)

FORM S

STATE TAXATION DEPT.,  
PERTH, W.A. 6000Please fill in  
Name and  
Address of  
Broker.

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

OFFICIAL RECEIPT

Month ended / /19

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

S. 45

Form T6  
(Reg. 123)

## BETTING CONTROL ACT, 1954, and STAMP ACT, 1921

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 Stakes paid by Club is shown in inset.

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

[illegible]

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

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

COMMISSIONER OF STATE TAXATION,      Net Amount of Betting Tax \$.....

CENTRAL GOVERNMENT BUILDINGS,  
CNR ST. GEORGE'S TCE. & BARRACK ST., PERTH, W.A. 6000.

The 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.

## Form T7

## BETTING TAX RETURN

Betting Tickets Used	
Serial Nos.	No. Used

of \_\_\_\_\_ the bookmaker making  
this return declare that the following particulars shown in attached betting sheet  
are a true and correct statement of my betting transactions for the week ended  
\_\_\_\_\_, and summarised in the schedule here-  
under 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)

[illegible]

Form T7

OFFICIAL RECEIPT FOR BETTING TAXES--DO NOT DETACH

NAME.  
ADDRESS.

To be filled in by bookmaker

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

S. 42

Form U

STAMP ACT, 1921  
(Reg. 7A (1))RETURN OF PARTICULARS OF INSURANCE TO BE FURNISHED  
UNDER PROVISIONS OF SECTION 92A OF THE ACT

To be Addressed to :

STATE TAXATION DEPT.,  
Central Government Buildings,  
Cnr. Barrack St. and  
St. George's Tce.,  
PERTH, W.A. 6000

The following is a true statement of particulars of insurance effected by.....  
(Insert name of insured)  
in Western Australia for which insurance a policy has been or will be issued outside Western  
Australia.

Date Insurance Effected	Name and Address of Insurance Company	Has Policy or Renewal Notice been Received in W.A. ?	Premium Paid

Total Premium \$ \_\_\_\_\_

DUTY PAYABLE ON TOTAL PREMIUM AT THE RATE OF 5%.....\$ \_\_\_\_\_

## REMITTANCE ENCLOSED

(All remittances to be made payable to the Commissioner of State Taxation.)

I....., do hereby declare that this statement contains a complete record  
of policies of insurance or renewals of policies issued outside Western Australia in respect of  
property in Western Australia.

Date.....

Signature of person making return.

(See over for Notes for Guidance)

(DO NOT DETACH)

S. 42

Form U

STATE TAXATION DEPT.,  
PERTH, W.A. 6000.Please fill in  
Name and  
Address


## OFFICIAL RECEIPT

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

(Back of Form)

NOTES FOR GUIDANCE

Section 92A of the Stamp Act, 1921 as amended, requires that any person resident in Western Australia who takes out a policy of insurance on any property situated in Western Australia, in respect of which insurance a policy or renewal will be issued outside Western Australia shall furnish to the Commissioner of State Taxation, a return in Form "U". This return must be furnished within one month of the date on which the insurance is effected.

The person required to furnish the return thereupon becomes liable to pay the same amount of stamp duty as would be payable if the policy had been issued in Western Australia.

Any person who fails to lodge the required return within the time specified is liable to a fine of \$100 plus the amount equivalent to the duty payable.

Any person who furnishes a return which is false or misleading is liable to a fine of \$300 plus the amount equivalent to the duty evaded.

Provided that if the policy of insurance or renewal has been received in Western Australia before the expiration of the period specified for furnishing a return and such policy has been stamped in accordance with Section 94 (3) a "NIL" return must be lodged.



## (Back of Form)

## Section 92B

## (1) Every person—

- (a) with whom there was or is effected on or after the date of the coming into operation of the Stamp Act Amendment Act, 1968, by any person resident in the State, any insurance in respect of property in the State, and who in connection therewith issued or issues a policy of insurance or a renewal of any such policy outside the State ; or
- (b) who for or on behalf of any person resident in the State arranged or arranges on or after the date of the coming into operation of the Stamp Act Amendment Act, 1968, any insurance in respect of property in the State for which insurance a policy of insurance or a renewal of any such policy was or is issued outside the State,

shall furnish a return to the Commissioner giving such particulars of the policy or the renewal as may be prescribed.

## (2) A return required to be furnished to the Commissioner under sub-section (1) of this section—

- (a) shall be furnished in the manner and at the time or times prescribed ; and
- (b) may contain particulars of more than one policy of insurance or renewal of a policy of insurance.

## (3) Any person who is resident in the State—

- (a) shall when required by the Commissioner by notice in writing so to do, furnish to the Commissioner written particulars of any insurance of the nature referred to in sub-section (1) of Section 92A of the Act, effected by that person on or after the date of the coming into operation of the Stamp Act Amendment Act, 1968 ; and
- (b) shall furnish those particulars to the Commissioner within the time specified in the notice.

## (4) A person who neglects or fails to furnish a return or written particulars, as the case may be, in accordance with this section or who furnishes any return or written particulars, as the case may be, that is false or misleading is guilty of an offence and is liable to a fine of three hundred dollars.

## (5) A return and any written particulars furnished to the Commissioner under this section is admissible in evidence in any proceedings under Section 92A or Section 94 of this Act and is evidence of the facts stated therein.

## (6) In this Section—

- “ person resident in the State ” and
- “ person ”, in the case of a company includes—
- (a) any company that is registered under any provision of the Companies Act, 1961 or any previous corresponding enactment, whether it is incorporated in the State or not ; and
- (b) any company that carries on business in the State.

This subsection shall not be construed as limiting the construction of any provision of this Act.

## NOTES FOR GUIDANCE

The person referred to in Section 92B (1) (b) required to furnish a return is any person acting in the capacity of broker or agent for any other person resident in Western Australia and who arranges insurance in respect of which a policy will be issued outside Western Australia.

## STAMP ACT, 1921-1970.

I, DAVID BRAND, Treasurer of the State, do hereby declare that for the purposes of the definitions “credit arrangement”, “discount transaction” and “loan” as defined in subsection (1) of section 112I of the Stamp Act, 1921-1970, and for the purposes of paragraph (b) of subsection (4) of that section the rate per centum per annum to be declared by the Treasurer of the State thereunder respectively, shall be ten per centum per annum on and from the 1st day of July, 1970.

DAVID BRAND,  
Treasurer of the State.