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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;