



Western Australia

Stamp Regulations 2003

Compare between:

[05 Feb 2007, 01-c0-11] and [02 Jul 2019, 01-d0-01]

Stamp Regulations 2003

1. Citation

These regulations may be cited as the *Stamp Regulations 2003*¹.

2. Commencement

These regulations come into operation on the day on which the *Stamp Amendment Act 2003* comes into operation¹.

[\[3.^{1M} Modification, to insert regulation 3, to have effect under the Commonwealth Places \(Mirror Taxes Administration\) Act 1999 s. 7, see Commonwealth Places \(Mirror Taxes Administration\) Regulations 2007 r. 44 and endnote 1M.\]](#)

[\[3.^{1MC} Modification, to insert regulation 3, to have effect under the Commonwealth Places \(Mirror Taxes\) Act 1998 \(Commonwealth\) s. 8, see Commonwealth Places \(Mirror Taxes\) \(Modification of Applied Laws \(WA\)\) Notice 2007 cl. 47 and endnote 1MC.\]](#)

[\[3. Omitted under the Reprints Act 1984 s. 7\(4\)\(f\).\]](#)

4. Interpretation

In these regulations —

section means section of the Act;

Third Schedule means the Third Schedule to the Act.

5. Recognised financial markets (s. 4(1))

For the purposes of the definition of “recognised financial market” in section 4(1), the following financial markets are prescribed —

- (a) Australian Stock Exchange Limited;
- (b) Stock Exchange of Newcastle Limited;
- (c) any stock exchange that is a member of the World Federation of Exchanges.

[Regulation 5 amended: Gazette 29 Jun 2004 p. 2550.]

6. Manner of endorsement (s. 17C)

- (1) The endorsement of an instrument for the purposes of section 17C(1)(g) is to be effected by the notation on the instrument of sufficient information to indicate —
 - (a) which of the events referred to in section 17C(1) has occurred;
 - (b) where duty, penalty tax or any other amount has been paid in relation to the instrument, the amount so paid; and
 - (c) that the endorsement is made by, or on behalf of, the Commissioner.

- (2) An endorsement may include any other information the Commissioner considers appropriate.

[Regulation 6 amended: Gazette 3 Dec 2004 p. 5729.]

7. Business licences (s. 31B)

For the purposes of section 31B, the following kinds of business licences are prescribed —

- (a) authorisations and entitlements under the *Fish Resources Management Act 1994*;
- (b) pearling licences, hatchery licences and quotas under the *Pearling Act 1990*;

~~(e) taxi plates under the *Taxi Act 1994*;~~

~~[(c) deleted]~~

- (d) licences under the *Liquor Licensing Act 1988*;
- (e) licences under the *Marketing of Eggs Act 1945*, Part IVA;
- (f) commercial radio broadcasting licences and commercial television broadcasting licences under the *Broadcasting Services Act 1992* of the Commonwealth;
- (g) subscription based broadcasting licences under Part 7 of the *Broadcasting Services Act 1992* of the Commonwealth.

[Regulation 7 amended: Gazette 28 Jun 2019 p. 2491.]

8. Vehicles (s. 76B(1), definition of “market value”)

For the purposes of section 76B(1), the following classes of vehicles are prescribed for the purposes of the definition of “market value”, paragraph (a)(i) —

- (a) motor cars;
- (b) motor cycles; and
- (c) motor wagons,

(as defined in the *Road Traffic Act 1974* as in force on the commencement of the *Stamp Amendment Regulations 2004*¹) other than heavy vehicles (as defined in section 76B(1) of the Act).

[Regulation 8 inserted: Gazette 27 Feb 2004 p. 640.]

8A. Vehicles (s. 76B(1), definition of “optional feature”)

For the purposes of section 76B(1), any particular type of engine in a vehicle is prescribed for the purposes of the definition of an “optional feature”, paragraph (b).

[Regulation 8A inserted: Gazette 16 Nov 2004 p. 5070.]

8B. Prescribed records (s. 76N) — exempt vehicles

- (1) For the purposes of section 76N, the following records are prescribed for each vehicle in respect of which section 76D(4), (5) or (5a) applies to the grant or transfer of the licence for the vehicle to a dealer —
 - (a) the date of the grant or transfer of the licence for the vehicle;
 - (b) for each loan of the vehicle by the dealer described in section 76D(5a) —
 - (i) the date the loan of the vehicle commenced and the date the loan ceased;
 - (ii) the name of the charitable organisation, school or individual to which or whom the vehicle is loaned;
 - (iii) the purposes for which the vehicle is loaned;
 - (iv) a description of the vehicle, including type, make, model, licence plate number and engine number; and
 - (v) if the vehicle is loaned to an individual for a philanthropic purpose — a copy of the Commissioner's approval of the philanthropic purpose.
- (2) The accuracy of the records for a vehicle is to be attested to by the dealer, and, if the vehicle is loaned as described in section 76D(5a), the person responsible for the vehicle while on loan.
Penalty: \$2 000.
- (3) The records must be kept in an approved manner.
Penalty: \$2 000.

[Regulation 8B inserted: Gazette 21 Mar 2006 p. 1084-5.]

9. Conveyance or transfer on sale of property — exemptions (Third Schedule, item 2(7a)(c))

- (1) For the purposes of the Third Schedule, item 2(7a)(c) animals that are held or used in connection with a business that is not in the business of primary production are prescribed.

- (2) In this regulation —

primary production has the meaning given in section 75D(1).

[Regulation 9 inserted: Gazette 7 May 2004 p. 1412.]

10. Policies of insurance — exemptions (Third Schedule, item 8(4))

- (1) For the purposes of the Third Schedule, item 8(4) the following classes of policies of insurance are prescribed —

- (a) policies of insurance issued by registered organisations in the course of their health insurance business;
- (b) policies of insurance under the Defence Service Homes Insurance Scheme.

- (2) In this regulation —

Defence Service Homes Insurance Scheme has the meaning given in section 38 of the *Defence Service Homes Act 1918* of the Commonwealth;

health insurance business has the meaning given in section 67 of the *National Health Act 1953* of the Commonwealth;

registered organisation has the meaning given in section 4 of the *National Health Act 1953* of the Commonwealth.

11. Vehicle licences — exemptions (Third Schedule, item 9(3))

For the purposes of the Third Schedule, item 9(3) the following classes of vehicles, class of persons and purpose are prescribed —

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- (a) tractor plants and tractors (other than prime mover types), as described in the First Schedule to the *Road Traffic Act 1974*;
- (b) persons who own a vehicle the vehicle licence fee for which is reduced under regulation 21M of the *Road Traffic (Licensing) Regulations 1975*;
- (c) the uses of the vehicle described in that regulation 21M.

[12. Deleted: Gazette 13 Aug 2004 p. 3252.]

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Notes

¹ — This is a compilation of the *Stamp Regulations-2003* and includes the amendments made by the other written laws referred to in the following table^{2,3}. The table also contains, For provisions that have come into operation, and for information about any reprintreprints, see the compilation table.

Compilation table

Citation	Gazette Publi shed	Commencement
<i>Stamp Regulations 2003</i>	27 Jun 2003 p. 2415-18	1 Jul 2003 (see r. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)
<i>Stamp Amendment Regulations 2003</i>	30 Dec 2003 p. 5730	1 Jan 2004 (see r. 2 and <i>Gazette</i> 30 Dec 2003 p. 5721)
<i>Stamp Amendment Regulations 2004</i>	27 Feb 2004 p. 639-40	1 Mar 2004 (see r. 2 and <i>Gazette</i> 30 Dec 2003 p. 5721)
<i>Stamp Amendment Regulations</i> (No. 2) 2004	7 May 2004 p. 1412	7 May 2004
<i>Stamp Amendment Regulations</i> (No. 3) 2004	29 Jun 2004 p. 2549-50	29 Jun 2004
<i>Stamp Amendment Regulations</i> (No. 4) 2004	13 Aug 2004 p. 3252	13 Aug 2004
<i>Stamp Amendment Regulations</i> (No. 6) 2004	16 Nov 2004 p. 5069-70	1 Dec 2004 (see r. 2)
<i>Stamp Amendment Regulations</i> (No. 5) 2004	3 Dec 2004 p. 5729	3 Dec 2004
Reprint 1: The Stamp Regulations 2003 as at 12 Aug 2005 (includes amendments listed above)		
<i>Stamp Amendment Regulations 2006</i>	21 Mar 2006 p. 1084-5	21 Mar 2006
² <i>Stamp Amendment Regulations 2019</i>	28 Jun 2019 p. 2490-1	r. 1 and 2: 28 Jun 2019 (see r. 2(a)); Regulations other than r. 1 and 2: 2 Jul 2019 (see r. 2(b) and <i>Gazette</i> 28 Jun 2019 p. 2473)

^{1M} Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7 ~~these regulations are to be read and construed with any~~ 7. modifications ~~referred to in subsection (1) of that section and, in particular, with the modifications set out in~~ to State taxing laws may be prescribed. Modifications are prescribed in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2007* ~~r. 1-4 and Pt. 6 Div. 2 of those regulations read as follows:~~

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1. ~~Citation~~

~~These regulations~~ If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1M appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1M appearing after the provision number.

^{1MC}Under the *Commonwealth Places (Mirror Taxes) Act 1998* (Commonwealth) s. 8, modifications to State taxing laws, in their application as Commonwealth laws in Commonwealth places in Western Australia, may be prescribed. Modifications are the ~~*Commonwealth Places (Mirror Taxes Administration) Regulations 2007.*~~

2. ~~Commencement~~

~~These regulations come into operation on the day on which the~~ prescribed in the *Commonwealth Places (Mirror Taxes) (Modification) Modifications of Applied Laws (WA)) Notice 2007* comes into operation.

3. ~~When certain modifications have effect~~

- ~~(1) The modifications prescribed in Part 2, Part 3, Part 5, Part (Commonwealth) Pt. 6 Division 2 and Part 7 have effect on and from 1 July 2003.~~
- ~~(2) The modifications prescribed in Part 4 have effect on and from 9 April 2006 and prevail over the modifications in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002* Part 5 to the extent of any inconsistency.~~

~~Note:~~

~~Modifications prescribed for the purposes of section 7 (Div. 2) of the Act may be expressed to take effect from a date that is earlier than the date on which the modifications are published in the Gazette, see section 7(3) of the Act.~~

4. ~~Modification of State taxing laws~~

- ~~(1) For the purposes of section 7(2) of the Act, each State taxing law is taken to be modified to the extent necessary to give effect to subregulation (2).~~

- ~~— (2) — If —~~
- ~~— (a) — a State taxing law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding applied law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction; and~~
 - ~~— (b) — a person is required or permitted, or could be required or permitted, to take an action under both the State taxing law and the corresponding applied law in relation to the event, state of affairs or transaction; and~~
 - ~~— (c) — the person has taken the action in accordance with the corresponding applied law; and~~
 - ~~— (d) — the Commissioner of State Revenue has sufficient information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the State taxing law or the corresponding applied law or both, as the case requires,~~
- ~~— then —~~
- ~~— (e) — the person is not required to take the action under the State taxing law; and~~
 - ~~— (f) — the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the State taxing law in relation to the event, state of affairs or transaction.~~
- ~~— (3) — The particular modifications set out in these regulations of certain State taxing laws have effect for the purposes of section 7(2) of the Act.~~

Part 6 — Stamp duty

Division 2 — *The Stamp Regulations 2003*

43. — *Modification of the Stamp Regulations 2003*

~~— This Division sets out modifications of the *Stamp Regulations 2003* in their application as a law of Western Australia.~~

44. — *Regulation 3 inserted*

~~— After regulation 2 the following regulation is inserted —~~

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~~— **3. — *Application of regulations in non-Commonwealth places***~~

~~— (1) — In this regulation —~~

~~applied Stamp Regulations~~ means the *Stamp Regulations 2003* of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Act.

(2) In these regulations, unless the contrary intention appears—

(a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of Western Australia; and

(b) a reference to the Act is to be read as a reference to the Act in its application as a law of Western Australia.

(3) These regulations are to be read with the applied Stamp Regulations as a single body of law.

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³ Under the *Commonwealth Places (Mirror Taxes) Act 1998* s. 8(2) of the Commonwealth, these regulations are to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*, r. 1-5 and Pt. 6 Div. 2 of that notice read as follows:

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1. Citation

This notice is the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*.

2. Commencement

This notice comes into operation on the day after the day on which it is registered under the *Legislative Instruments Act 2003* of the Commonwealth.

3. When certain modifications have effect

(1) The modifications prescribed in Part 2, Part 3, Part 5, Part 6 Division 2 and Part 7 have effect on and from 1 July 2003.

(2) The modifications prescribed in Part 4 have effect on and from 9 April 2006 and prevail over the modifications in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002* Part 5 to the extent of any inconsistency.

— **Note:** —

Modifications prescribed in a notice under section 8 of the Act may be expressed to take effect from a date that is earlier than the date on which the modifications are published in the *Commonwealth of Australia Gazette*, see section 8(5) of the Act.

4. Definitions

— In this notice —

— **applied WA law** means the provisions of a State taxing law of Western Australia that apply or are taken to have applied in relation to Commonwealth places in Western Australia in accordance with the *Commonwealth Mirror Taxes Act*;

— **Commissioner of State Revenue** means the Commissioner of State Revenue of Western Australia appointed in accordance with the *Taxation Administration Act 2003* section 6 of Western Australia;

— **Commonwealth Mirror Taxes Act** means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth.

5. Modification of applied WA laws

(1) For the purposes of the *Commonwealth Mirror Taxes Act* section 8, each applied WA law is taken to be modified to the extent necessary to give effect to subclause (2).

(2) If

- (a) — an applied WA law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding State taxing law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction; and
- (b) — a person is required or permitted, or could be required or permitted, to take an action under both the applied WA law and the corresponding State taxing law in relation to the event, state of affairs or transaction; and
- (c) — the person has taken the action in accordance with the corresponding State taxing law; and
- (d) — the Commissioner of State Revenue has sufficient information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the applied WA law or the corresponding State taxing law or both, as the case requires,

— then —

- (e) — the person is not required to take the action under the applied WA law; and
- (f) — the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if

~~the person had taken whatever action is required or permitted under the applied WA law in relation to the event, state of affairs or transaction.~~

- ~~(3) The particular modifications set out in this notice of certain applied WA laws have effect for the purposes of the Commonwealth Mirror Taxes Act section 8.~~

Part 6 — Stamp duty

Division 2 — The applied *Stamp Regulations 2003*

46. — Modification of the applied *Stamp Regulations 2003*

- ~~This Division sets out modifications of the *Stamp Regulations 2003* of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia.~~

47. — Regulation 3 inserted

- ~~After regulation 2 the following regulation is inserted —~~

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3. — Application of regulations in Commonwealth places

- ~~(1) In this regulation —~~
~~*corresponding Stamp Regulations* means the *Stamp Regulations 2003* of Western Australia in their application as a law of Western Australia.~~
- ~~(2) In these regulations —~~
~~(a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and~~
~~(b) a reference to the Act is to be read as a reference to the *Stamp Act 1921* of Western Australia in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act.~~
- ~~(3) These regulations are to be read with the corresponding Stamp Regulations as a single body of law.~~
- ~~(4) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2007*, these regulations are deemed to be further modified~~

~~to any extent that is necessary or convenient to enable these
regulations to operate effectively as a law of the Commonwealth.~~

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If a modification is to:

- replace or insert a numbered provision, the new provision is identified by the superscript 1MC appearing after the provision number;
- amend a numbered provision, the amended provision is identified by the superscript 1MC appearing after the provision number.