

## STAMP.

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No. 54 of 1968.

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## AN ACT to amend the Stamp Act, 1921-1967.

[Assented to 13th November, 1968.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title  
and citation.

1. (1) This Act may be cited as the *Stamp Act Amendment Act, 1968*.

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approved for  
Reprint 27th  
August, 1968

(2) In this Act the Stamp Act, 1921-1967, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Stamp Act, 1921-1968.

2. This Act shall come into operation on a date to be fixed by proclamation. Commence-  
ment.

3. The principal Act is amended by adding after section two a section as follows— S. 2A added.

2A. (1) This Act shall be read and construed subject to the limits of the legislative powers of the State and so as not to exceed those powers, to the intent that, where any provision thereof, but for this section, would be construed as being in excess of those powers, it shall nevertheless be a valid enactment to the extent to which it is not in excess of those powers. Act to be  
construed  
subject to  
legislative  
powers of the  
State.

(2) This section shall be deemed to have come into operation on the date this Act came into operation. .

4. Section seventy-six C of the principal Act is amended— Amendment  
to s. 76C.  
(Duty on  
motor  
vehicle  
licence and  
transfer  
thereof.)

(a) by substituting for the definition “dealer” in subsection (1), a definition as follows—

“dealer” means a person who—

- (a) carries on the business of selling new motor vehicles;
- (b) is the holder of a licence under the Used Car Dealers Act, 1964;
- (c) carries on the business of acquiring new or used motor vehicles for resale or disposal under hire purchase or leasing agreements;
- (d) in the course of his business, takes possession of any motor vehicles comprised in hire purchase or leasing agreements and resells them; ;  
and

(b) by adding after subsection (5) subsections as follow—

(5a) Where a person to whom subsection (5) of this section applies, does not state in writing an amount as representing the market value of a motor vehicle as provided in that subsection, the Commissioner may assess that value after ascertaining it by such means as he thinks fit.

(5b) Where the Commissioner assesses the value of a motor vehicle under subsection (5a) of this section, duty shall be paid under and in accordance with this section on the value as so assessed by the Commissioner.

S. 92A added.

5. The principal Act is amended by adding after section ninety-two the following section—

Duty payable  
on returns  
where policy  
issued out of  
the State.

92A. (1) Every person resident in the State who on or after the date of the coming into operation of the Stamp Act Amendment Act, 1968, has effected or effects any insurance in respect of property in the State for which insurance a policy of insurance or renewal of any such policy is or is to be issued outside the State shall within one month after effecting the insurance furnish to the Commissioner a return containing such particulars and information as to the insurance as may be prescribed.

(2) Every return under subsection (1) of this section is liable to the same duty as would have been chargeable if the insurance to which it relates had been effected under a policy of insurance issued in the State.

(3) The person liable for payment of the duty under subsection (2) of this section is the person who effected the insurance, and the duty is, subject to subsection (4) of this section, payable upon the lodgment of the return with the Commissioner or at such later time as the Commissioner allows.

(4) Where the policy of insurance or renewal has, before the expiration of the period specified in subsection (1) of this section for the furnishing of the return to the Commissioner, or where the Commissioner has allowed further time, before the expiration of that time, been received in the State and duly stamped under subsection (3) of section ninety-four of this Act, no duty is payable under this section in respect of that policy of insurance or renewal.

(5) Any person resident in the State who on or after the date of the coming into operation of the Stamp Act Amendment Act, 1968, has effected or effects insurance of the nature referred to in subsection (1) of this section and who—

Offence of  
failing to  
lodge return.

- (a) neglects or fails to furnish a return as required by that subsection; or
- (b) accepts payment of, or agrees to have allowed to him on account, any money upon or in respect of any insurance for which a return as required by that subsection has not been furnished,

is guilty of an offence and is liable to a fine of one hundred dollars and in addition to any fine imposed for the offence is liable to pay an amount equivalent to the duty that would have been payable had the return been so furnished.

(6) A person who furnishes a return pursuant to subsection (1) of this section that is false or misleading is guilty of an offence and is liable to a fine of three hundred dollars and, in addition to any fine imposed for the offence is liable to pay an amount equivalent to the duty evaded.

(7) 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.

*Vide*  
"person"  
s. 4 Act No.  
30 of 1918.

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

S. 92B added.

6. The principal Act is amended by adding the following section—

Returns to  
be made in  
respect of  
certain  
insurance.

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 subsection (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 subsection (1) of section ninety-two A of this 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 or are 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 ninety-two A or section ninety-four 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.

*Vide*  
"person"  
s. 4 Act No.  
30 of 1918.

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

Amendment  
to s. 94.  
(Penalty for  
not making  
out policy.)

7. Section ninety-four of the principal Act is amended by adding after subsection (3) a subsection as follows—

(4) Where duty has been paid under section ninety-two A of this Act upon a return lodged under subsection (1) of that section and the policy of insurance or renewal thereof, in respect of the insurance to which the return relates is thereafter received in the State, the duty so paid shall be allowed as a set off against any duty payable under this section in respect of the policy or the renewal. .

Amendment  
to s. 96.  
(Interpreta-  
tion.)

8. Section ninety-six of the principal Act is amended—

(a) by adding after the section number, "96." the subsection designation, "(1)"; and

(b) by adding a subsection as follows—

(2) Where on or after the first day of December, nineteen hundred and sixty-seven there has been or there is an exchange of money for money, a party to the exchange shall for the purposes of—

(a) the sections of this Act under the heading "Receipts"; and

(b) that part of The Second Schedule to this Act under the heading "RECEIPT",

be deemed not to have received money, except to the extent, if any, that he receives an amount of money which, or the nominal or face value of which, being a bill of exchange or promissory note for money, is greater than the amount of money or the nominal or face

value of money, being a bill of exchange or promissory note for money, paid by him. .

9. Section ninety-nine B of the principal Act is amended—

Amendment  
to s. 99B.  
(Require-  
ments where  
notice of  
election  
given.)

- (a) by adding after the word, “period” being the last word in paragraph (a) of subsection (1) the passage, “or such other period as the Commissioner may, in any particular case or cases, in writing direct”; and
- (b) by substituting for the words, “included that amount in the statement forwarded to the Commissioner” in lines eighteen, nineteen and twenty of paragraph (b) of subsection (1), the passage, “given notice to the Commissioner pursuant to subsection (1) of section ninety-nine A of this Act”.

10. The Second Schedule to the principal Act is amended—

Second  
Schedule  
amended.

- (a) by adding under the heading, “BOND, COVENANT, OR INSTRUMENT of any kind whatsoever—”, immediately before the item, “BOND FOR ADMINISTRATION of estate of a deceased person”, the following item—

Bond with one or more sureties given by a contractor submitting a tender on construction work to be done in the State, to provide that the tender shall not be withdrawn by the obligor before it is accepted or rejected and if the tender is accepted the obligor shall execute the contract for the construction of the work to which the tender relates, within a stipulated time. ; and

- (b) by adding after paragraph (20d) under the heading “Exemptions” following the heading, “RECEIPT” the following paragraphs—

(20e) Receipt given for any amount being proceeds of the sale of gold bullion by or on behalf of the producer thereof.

(20f) Receipt given by or to a registered organisation within the meaning of Part VI of the National Health Act, 1953, as amended from time to time, of the Parliament of the Commonwealth. .