

## STAMP.

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No. 50 of 1967.

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### AN ACT to amend the Stamp Act, 1921-1966.

[Assented to 24th November, 1967.]

**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:—

1. (1) This Act may be cited as the *Stamp Act Amendment Act, 1967*.

Short title and citation.

(2) In this Act the Stamp Act, 1921-1966, is referred to as the principal Act.

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Approved for reprint 14th February, 1966 as amended by Acts Nos. 67, 90 and 93 of 1966.

(3) The principal Act as amended by this Act may be cited as the Stamp Act, 1921-1967.

2. This Act shall come into operation on the first day of December, nineteen hundred and sixty-seven.

Commencement.

S. 90A  
added.

3. The principal Act is amended by adding after section ninety, a section as follows:—

Power of  
Commissioner to  
exempt  
certain  
instruments  
from duty.

90A. Where the Treasurer is satisfied that any mortgage, bond, debenture, instrument or covenant given or made after the commencement of this section has been given or made for the purpose of securing the payment or repayment of any money that is to be used for, or has been used for, any charitable or similar public purpose, the Treasurer may exempt the mortgage, bond, debenture, instrument or covenant from any stamp duty which but for this section would be chargeable in respect thereof. .

S. 99  
amended.

4. Section ninety-nine of the principal Act is amended by repealing subsection (3).

S. 99A  
amended.

5. Subsection (1) of section ninety-nine A of the principal Act is amended by adding after the word, "applies" in line four, the words, "and any other person who on application to the Commissioner has been granted permission in writing by him so to do".

S. 99B  
amended.

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

(a) by substituting for the passage, "received by, paid to or deposited with" in lines six and seven of paragraph (a) of subsection (1), the passage, "received or deemed to have been received by, or paid or deemed to have been paid to, or deposited with or deemed to have been deposited with"; and

(b) by repealing and re-enacting paragraph (b) of subsection (1) as follows:—

(b) shall forthwith pay to the Commissioner as duty on that statement an amount calculated at the rate of—

one cent for each ten dollars and also for any fractional part of ten

dollars, if the person so forwarding the statement is a person referred to in, and to whom paragraph (a), (b) or (c) under the heading "RECEIPT" in the Second Schedule to this Act, would otherwise apply

on so much of the total amount so set out in the statement as represents the aggregate of the amounts in respect of which a receipt given for each of those amounts would have been liable to duty under and in accordance with that Schedule, if the person had not included that amount in the statement forwarded to the Commissioner. .

7. The principal Act is amended by adding after section ninety-nine C a section as follows—

S. 99D  
added.

99D. (1) Where a person—

Receipts  
for certain  
deposits.

- (a) deposits or causes to be deposited to the credit of a bank account of another person; or
- (b) authorises, whether expressly or impliedly, his banker to debit his bank account with and to—
  - (i) transfer to the credit of that banker or to the credit of the bank account of another person with that banker;
  - (ii) transmit to the credit of the bank account of another person with another banker; or
  - (iii) transmit to another banker (not being a transmission to the credit of the bank account of another person with that banker),

any amount in respect of which duty would have been payable, if the amount were paid in cash by the firstmentioned person into the

hands of that banker or other person, the amount so deposited, so transferred, or so transmitted is for the purposes of this Part, deemed to have been received by—

- (c) in a case to which paragraph (a) of this subsection applies, the person to the credit of whose bank account the amount is deposited;
- (d) in a case to which subparagraph (i) or (ii) of paragraph (b) of this subsection applies, the banker to whose credit or the person to the credit of whose bank account the amount is transferred or transmitted; or
- (e) in a case to which subparagraph (iii) of paragraph (b) of this subsection applies, the banker to whom the amount is transmitted,

and that banker or other person shall, forthwith after having notice of the making of the deposit, transfer or transmission of the amount, give a duly stamped receipt therefor.

(2) A person, not being a person who has given notice to the Commissioner pursuant to section ninety-nine A of this Act and who has not given a notice of cancellation of that notice, who fails to comply with the requirements of subsection (1) of this section is guilty of an offence.

Penalty: One hundred dollars and in addition the Court convicting the offender may order that the offender pay to the Commissioner an amount equal to twice the amount of the duty that would have been payable if the subsection had been complied with.

(3) This section applies—

- (a) whether such a deposit, transfer or transmission of an amount as is referred to in subsection (1) of this

section, is made on a single occasion or at regular or irregular intervals; and

- (b) whether or not any agreement or arrangement has been made for payment by means of such a deposit, transfer or transmission of the amount.

8. Paragraph (c) of subsection (5) of section one hundred and twelve C of the principal Act is amended by substituting for the word, "by" in line two, the word, "of".

S. 112C amended.

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

Second Schedule amended.

- (a) by deleting the passages—

"Transfer of scrip or shares of an incorporated mining company carrying on business of mining within the State." ; and

"Sale and purchase of a scrip or a share of an incorporated mining company carrying on business of mining within the State." ; and

"Transfer of scrip or shares of an incorporated mining company carrying on the business of mining within the State or right in respect of those shares." ,

where occurring under the headings "Exemption" following the heading, "CONVEYANCE or TRANSFER on sale of property";

- (b) by adding after the heading, "Exemption." where first occurring, following the heading "CONVEYANCE or TRANSFER on sale of property", the following paragraph—

Transfer of Marketable Securities of The State Electricity Commission of Western Australia established under the State Electricity Commission Act, 1945, or any other prescribed Crown instrumentality, agent of the Crown or Government Authority. ;

- (c) by deleting the passage—

"Amounting to \$10 or less	....	....	0.03
Amounting to more than \$10, for every \$10 and every fractional part of \$10	....	....	0.03"

immediately following the heading, "RECEIPT" and substituting the following passage—

"Amounting to \$10 or less	....	....	0.01
Amounting to more than \$10, for every \$10 and every fractional part of \$10	....	....	0.01";

(d) by deleting subparagraph (iii) of paragraph (a) under the heading "RECEIPT" and substituting the following subparagraph—

(iii) a person who is the sole or a joint owner of a business that consists of or includes the selling of intoxicating liquor under the authority of a licence held by that person or another person under the Licensing Act, 1911; ;

(e) by deleting the passage—

Receipt amounting to \$10 or less	....	0.02
Amounting to more than \$10, for every \$10 and every fractional part of \$10	....	0.02

if the receipt is given by—",

immediately following the word "film" being the last word in subparagraph (v) of paragraph (a) under the heading "RECEIPT" and substituting a semi-colon;

(f) by deleting the passage—

Receipt amounting to \$10 or less	....	0.01
Amounting to more than \$10, for every \$10 and every fractional part of \$10	....	0.01

if the receipt is given by—",

immediately following the word, "Office" being the last word in subparagraph (ii) of paragraph (b) under the heading "RECEIPT" and substituting the passage,

" ;  
(iii) The State Electricity Commission of Western Australia;" ;

(g) by adding after the figures "1961" in line two of subparagraph (i) of paragraph (c) under the heading "RECEIPT", the passage, "or a foreign company to which Division 3 of Part XI of that Act applies";

(h) by adding after the figures, "1939" in the last line of subparagraph (v) of paragraph (c) under the heading "RECEIPT", the passage—

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- ;
  - (vi) a person who is the holder of a milk vendor's licence under the Milk Act, 1946;
  - (vii) any person who with the permission of the Commissioner has given notice under S.99A of this Act and who has not given notice of cancellation of the firstmentioned notice";

(i) by deleting the passage,—

" , not being a person referred to in or to whom paragraph (a) or (b) under the heading 'Receipt' applies.

Receipt amounting to \$10 or more,  
 for every \$10 and every fractional  
 part of \$10    ....    ....    ....    ....    0.01

if the receipt is given by any person not being"

immediately following the figures "1939" in the last line of subparagraph (v) of paragraph (c) under the heading "RECEIPT" and substituting the following passage—

"Receipt amounting to \$10 or more,  
 for every \$10 and every fractional  
 part of \$10    ....    ....    ....    ....    0.01

if the receipt is given by—

- (d) any person not being" ;

(j) by deleting paragraph (2) under the heading "Exemptions" following the heading "RECEIPT" and substituting a paragraph as follows—

- (2) Receipt given by or on behalf of a municipality constituted under the Local Government Act, 1960, local board of health constituted under the Health Act, 1911, or any water, drainage or irrigation board or other local authority constituted under any Act. ;

(k) by deleting paragraphs (3) and (4) under the heading "Exemptions" following the heading "RECEIPT" and substituting the following paragraphs—

- (3) Receipt given by a banker for money deposited in a bank account for the credit of a depositor but this exemption does not extend to any amount of money so

deposited in respect of which a duly stamped receipt is required under section 99D of this Act or would be so required but for the operation of section 99A of this Act.

- (4) Receipt given by a depositor for money withdrawn from a bank account.
  - (4a) Receipt for any money on payment or delivery thereof by one banker to another in the ordinary course of banking business but this exemption does not extend to any deposit, transfer or transmission of any amount of money in respect of which a duly stamped receipt is required under section 99D of this Act or would be so required but for the operation of section 99A of this Act. ;
- (l) by deleting paragraph (10) under the heading "Exemptions" following the heading "RECEIPT";
- (m) by adding after paragraph (20a) under the heading "Exemptions" following the heading "RECEIPT" the following paragraphs—
- (20b) Receipt given for any amount paid to or received from any person in respect of a deposit or loan where the deposit or loan is at call or for a term of twelve months or less.
  - (20c) Receipt given for the amount received from the sale of any stock, debenture, Treasury Bond, Treasury Note or Treasury Bill of the Government of the Commonwealth or of this State or any debenture, inscribed stock or bond of any prescribed Crown instrumentality, agent of the Crown or Government Authority.
  - (20d) Receipt given by or on behalf of any society registered as a Co-operative Credit Union Society under the Co-operative and Provident Societies Act, 1903, and commonly known as a "Credit Union" and a receipt given by a member of the Society to the Society. .