

STAMP.

No. 67 of 1966.

AN ACT to amend the Stamp Act, 1921-1965.

[Assented to 12th December, 1966.]

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, 1966*. Short title and citation.

(2) In this Act the Stamp Act, 1921-1965, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Stamp Act, 1921-1966.

Commence-
ment.

2. (1) Except as provided in subsection (2) of this section, this Act shall come into operation on the first day of February nineteen hundred and sixty-seven.

(2) Sections one, two, four and paragraph (a), (b) and (f) of section fifteen shall come into operation on the first day of January nineteen hundred and sixty-seven.

S. 27
amended.

3. Section twenty-seven of the principal Act is amended by adding after the word "Except" being the first word in the section the words "in the case of a receipt or".

S. 75
amended.

4. Section seventy-five of the principal Act is amended—

(a) by repealing and re-enacting subsection (1) as follows—

(1) Any conveyance or transfer operating as a voluntary disposition *inter vivos* shall be chargeable with stamp duty at the rate provided in the Second Schedule to this Act under the heading "Settlement, Deed of, or Deed of Gift";

(b) by adding after the subsection designation (2) the paragraph designation (a);

(c) by adding to subsection (2) a paragraph as follows—

(b) When under the provisions of paragraph (a) of this subsection, the Commissioner is of opinion that the sum paid in consideration for a conveyance or transfer to which that paragraph applies is inadequate the duty under this Act on the conveyance or transfer shall be—

(i) as to the amount of the consideration so paid, duty at the rate chargeable upon a conveyance or transfer on sale for that amount; and

- (ii) as to the amount by which the Commissioner is of opinion the consideration is inadequate, at the rate chargeable upon a deed of gift for that amount; and
- (d) by adding after subsection (4) a subsection as follows—

(4a) The Treasurer may, in his discretion, exempt from *ad valorem* duty, or refund any such duty paid after the coming into operation of this subsection on any instrument by which money or property is given or agreed to be given to or which establishes or regulates or relates to the establishment or regulation of any fund or scheme established for the principal purpose of making provision by way of superannuation payments, annuities, pensions, gratuities, allowances, lump sum payments, benefits, assistance or the like for the directors, officers, servants or employees of any employer or employers on the termination of their office or service whether by death or otherwise or on their withdrawal from membership of that fund or scheme or during their incapacity for work attributable to illness or accident or for the widows or children or dependants or legal personal representatives of any of those directors, officers, servants or employees or for any persons duly selected or nominated for that purpose pursuant to the provisions of that fund or scheme. .

5. Section seventy-six A of the principal Act is amended— S. 76A
amended.

- (a) by deleting the words “in duplicate” in line three of paragraph (a) of subsection (3);

- (b) by repealing subsection (4) and re-enacting it as follows—

(4) The Commissioner shall give a receipt to an approved vendor for any payment made by him under paragraph (b) of subsection (3) of this section. ; and

- (c) by repealing subsection (5).

S. 95
repealed and
re-enacted.

6. Section ninety-six of the principal Act is repealed and re-enacted as follows—

Interpre-
tation.
Vide s. 4,
Act No. 30
of 1918.

96. For the purposes of this Act “receipt” means any note, memorandum or writing whatsoever—

- (a) by which any money or any bill of exchange or promissory note for money is acknowledged or expressed to have been received, deposited or paid; or
- (b) by which any debt or demand or any part of a debt or demand is acknowledged to have been settled, satisfied or discharged; or
- (c) that signifies or imports any such acknowledgment,

whether the note, memorandum or writing is or is not signed with the name of any person. .

S. 99
amended.

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

- (a) by deleting the words “of ten dollars or upwards” in lines one and two of subsection (2); and
- (b) by adding after subsection (3) subsections as follows—

(4) This section does not require a receipt to be given or tendered by a person who has given notice to the Commissioner pursuant to subsection (1) of section ninety-nine A of this Act until the notice is cancelled pursuant to that section.

(5) Where a receipt has not been requested, a receipt shall be deemed to have been given for the purposes of this section, if a receipt is made out and duly stamped notwithstanding that the receipt is not delivered or sent to any person.

(6) Where a receipt is made out and duly stamped but not delivered or sent to the person entitled thereto or authorised to receive it, the person making out the receipt shall retain possession of it for at least two years after it is so made out. .

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

S. 99A
added.

99A. (1) Any person referred to in, and to whom paragraph (a), (b) or (c) under the heading "Receipt" in the Second Schedule to this Act, applies, may give notice in writing in the prescribed form to the Commissioner that he elects to pay duty under this section instead of being obliged to comply with the requirements of this Act with respect to the payment of duty on receipts.

Power to elect to pay duty otherwise than by payment of receipt duty.

"person"—
See s. 4,
Act No. 30
of 1918.

(2) A person who has given notice to the Commissioner pursuant to subsection (1) of this section may cancel that notice by giving a notice of cancellation in the prescribed form to the Commissioner.

(3) The Commissioner shall assign a serial number to each notice given to him pursuant to subsection (1) of this section.

(4) Until a notice given pursuant to subsection (1) of this section is duly cancelled, the person who gave the notice is not liable to pay duty by impressed or adhesive stamps as required by this Act in respect of any receipt given by him after the notice has been so given but the person is liable for the payment of stamp duty in accordance with section ninety-nine B of this Act. .

S. 99B
added.

9. The principal Act is amended by adding a section as follows—

Require-
ments when
notice of
election
given.

99B. (1) Where a person has given a notice to the Commissioner pursuant to subsection (1) of section ninety-nine A of this Act until the notice is duly cancelled pursuant to subsection (2) of that section the person—

- (a) shall forward to the Commissioner at such intervals as the Commissioner in writing directs a statement in the the prescribed form verified in the manner prescribed, setting out the total of all amounts received by, paid to or deposited with that person during the prescribed period; and
- (b) shall forthwith pay to the Commissioner as duty on that statement an amount calculated at the rate of—
 - (i) three cents 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) under the heading “Receipt” in the Second Schedule to this Act, would otherwise apply;
 - (ii) two cents 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 (b) under the heading “Receipt” in the Second Schedule to this Act, would otherwise apply;
 - (iii) 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 (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 the Second Schedule to this Act, if the person had not included that amount in the statement forwarded to the Commissioner.

(2) The Commissioner shall give a receipt for the amount of the duty paid by a person in accordance with subsection (1) of this section, to that person. .

10. The principal Act is amended by adding a section as follows—

S. 99C
added.

99C. Every person who—

Offences.

- (a) has given a notice to the Commissioner pursuant to subsection (1) of section ninety-nine A of this Act; and
- (b) fails to comply with a requirement of subsection (1) of section ninety-nine B of this Act at any time before the notice is cancelled,

is guilty of an offence against this Act.

Penalty: Two hundred dollars and in addition to that penalty the person is liable to pay double the amount of the duty that would have been payable by him if he had complied with subsection (1) of section ninety-nine B of this Act. .

S. 100
amended.

11. Section one hundred of the principal Act is amended by repealing subsection (1) and substituting the following subsections—

Receipt duty
as between
principal and
agent.

(1) Where money has been received by a solicitor or agent on behalf of his client or principal who is resident in or carries on business in the State the solicitor or agent is not required to give a stamped receipt to the person who paid the money but the receipt to be given by the client or principal when the money is paid to him or accounted for by the solicitor or agent is subject to duty.

(1a) Where money has been received by a solicitor or agent on behalf of his client or principal who is not resident in or carrying on business in the State, the solicitor or agent is required to give a stamped receipt to the person who paid the money but the receipt to be given by the client or principal when the money is paid to him or accounted for by the solicitor or agent is not subject to duty. .

S. 101
repealed.

12. Section one hundred and one of the principal Act is repealed.

S. 101A
added.

13. The principal Act is amended by adding after section one hundred and one a section as follows—

Stamp duty
chargeable
on certain
note,
memoran-
dum or
acknowledg-
ment of
payment.

101A. Where a payment for goods supplied or services rendered in the State by a person therein, has been received or made outside the State—

- (a) the payment shall be deemed to have been received by or made to the person; and
- (b) the person shall, within thirty-one days of the payment being so received or made, issue or cause to be issued to the person who made the payment, a note or memorandum acknowledging the amount of the payment, duly stamped with duty in accordance with this Act, as if it were a receipt. .

Penalty: Twenty dollars. .

14. Section one hundred and twenty of the principal Act is amended— S. 120
amended.

(a) by adding after the word “Act” being the last word in paragraph (f) of subsection (1) the passage, “, or for the better securing of the revenue of the Crown as it may be affected by this Act”; and

(b) by adding a subsection as follows—

(3) The regulations may require that, in such cases as may be prescribed, documents required by or under this Act to be lodged with the Commissioner shall be verified by statutory declaration or by affidavit made by such persons as may be prescribed and exempting any such statutory declaration from being chargeable with duty under this Act. .

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

(a) by substituting for the passage “\$10” in line two of paragraph (1) under the heading “Exemptions” following the heading “Agreement” the passage “\$40”;

(b) by deleting the words “and is primarily used for residential purposes or is likely to be so used” in lines eleven, twelve and thirteen under the heading “Conveyance or Transfer”;

(c) by substituting for the passage—

“Exemption.

Duplicate receipt given to the Crown or any
Government Department.”

following the heading “Duplicate or Counterpart” the following passage—

“Exemptions.

Duplicate receipt.
Duplicate hire-purchase agreement.
Duplicate policy of insurance.”;

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(d) by deleting the passage—

The person
by whom the
instrument
is executed
or made.

“If for—

\$10 or upwards but not exceeding \$200	0.03
Exceeding \$200, for every \$200 and for every fraction of \$200	0.03”

immediately under the heading “Receipt.”
and substituting the following passages—

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

if the receipt is given by—

“person”
includes body
corporate.
*Vide s. 4,
Act No. 30
of 1918.*

- (a) (i) an oil company as defined in the Scheme formulated in relation to the State for the purposes of the States Grants (Petroleum Products) Act 1965 of the Commonwealth and which is a registered distributor in accordance with that Scheme in respect of the State;
- (ii) the Western Australian Turf Club, the Western Australian Trotting Association or the Fremantle Trotting Club;
- (iii) a person who is a licensed person as defined in section five of the Licensing Act, 1911, not being a person holding or entitled to exercise an eating house, boarding house or lodging house licence, billiard table licence or temporary or occasional licence under that Act;
- (iv) a registered club within the meaning of section one hundred and eighty of the Licensing Act, 1911;
- (v) a person who carries on the business of exhibiting any cinematograph film in a theatre to which the public is admitted on payment of money or by tickets or by any other means, token or consideration as the price to view the film.

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—

- (b) (i) a bank as defined in section five of the Banking Act 1959 of the Parliament of the Commonwealth as amended from time to time, including The Rural and Industries Bank of Western Australia but not including the Commonwealth Trading Bank, the Commonwealth Savings Bank and the Commonwealth Development Bank;

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- (ii) a corporation that is registered under a law of the Commonwealth relating to life insurance or that carries on the business of accident insurance business or insurance business as defined in the Insurance Act 1932 of the Parliament of the Commonwealth as amended from time to time, or fire insurance or any other insurance business including the State Government Insurance Office.

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—

- (c) (i) a company as defined in section five of the Companies Act, 1961 and a co-operative company registered under the Companies (Co-operative) Act, 1943-1959 or any corresponding previous enactment;

- (ii) a person carrying on business in the State under a business name registered under the Business Names Act, 1962;

- (iii) a person occupying or using a place as a factory, shop or warehouse in respect of which place a certificate of registration has been granted under the Factories and Shops Act, 1963;

- (iv) a person who is a medical practitioner as defined in section three of the Medical Act, 1894;

- (v) a person who is a dentist as defined in section four of the Dentists Act, 1939,

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 a person referred to in and to whom paragraph (a), (b) or (c) under the heading 'Receipt' applies.”;

- (e) by repealing paragraph (6) under the heading “Exemptions.” following the heading “Receipt.”; and

- (f) by deleting the passage—

“Upon the amount or value of such
property

{ The same duty
as upon a con-
veyance or trans-
fer on sale.
Minimum duty
one dollar.”

under the heading "Settlement, Deed of, or Deed of Gift—" and substituting the following passage—

"Upon the amount or value of such property as follows—

		Per Centum.
Where the amount or value of the property—		
does not exceed \$2,000	....	2½
Exceeds \$2,000 but does not exceed \$10,000	....	3½
Exceeds \$10,000 but does not exceed \$20,000	....	4½
Exceeds \$20,000 but does not exceed \$30,000	....	5½
Exceeds \$30,000 but does not exceed \$40,000	....	6½
Exceeds \$40,000 but does not exceed \$50,000	....	7½
Exceeds \$50,000 but does not exceed \$60,000	....	8½
Exceeds \$60,000 but does not exceed \$70,000	....	9½
Exceeds \$70,000 but does not exceed \$80,000	....	10½
Exceeds \$80,000 but does not exceed \$100,000	....	11½
Exceeds \$100,000 but does not exceed \$150,000	....	14½
Exceeds \$150,000 but does not exceed \$200,000	....	19½
Exceeds \$200,000	....	22 .".