

DECIMAL CURRENCY.

No. 113 of 1965.

AN ACT to amend the Law of the State in consequence of the adoption in Australia of Decimal Currency; and for incidental and other purposes.

[Assented to 21st December, 1965.]

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. This Act may be cited as the *Decimal Currency Act, 1965.* Short title.

Commence-
ment.

2. (1) The provisions of this Act, except sections four to nine, both inclusive, shall come into operation on the day on which this Act receives the Royal Assent.

(2) Sections four to nine, both inclusive, of this Act shall come into operation on the fourteenth day of February, one thousand nine hundred and sixty-six.

Interpreta-
tion.

3. In this Act unless the contrary intention appears—

“appointed day” means the fourteenth day of February, one thousand nine hundred and sixty-six;

“Commonwealth Currency Act” means the Currency Act 1965 of the Commonwealth, as amended from time to time, or any Act enacted in substitution for that Act;

“law of the State” means—

(a) an Act;

(b) any regulation, rule or by-law made under or having effect by virtue of an Act; and

(c) any statutory instrument;

“new currency” means the currency of Australia provided for by the Commonwealth Currency Act;

“old currency” means the currency provided for by the Coinage Act 1909-1947 of the Commonwealth repealed by the Commonwealth Currency Act;

“statutory instrument” includes any proclamation, order in council, determination, award, fixation, order, or other instrument made under the authority, or having effect by

virtue, of an Act or of any regulation, rule or by-law made under an Act; but does not include—

- (a) a judgment or order given or made by a court, judge, magistrate or justice in any civil or criminal proceedings; or
- (b) any instrument that the Governor by Order in Council declares, either specifically or by reference to the class to which the instrument belongs, is not a statutory instrument.

4. (1) Each of the Acts specified in the First Schedule to this Act is amended to the extent to which the Act so specified is expressed in that Schedule to be amended, and subject thereto by substituting for every reference in that Act to an amount of money in terms of the old currency the reference that in accordance with the provisions of section five of this Act would be read and construed as the reference to a corresponding amount of money in terms of the new currency.

Amendments
to Acts
specified
in First
Schedule.

(2) An Act as and when amended pursuant to this section may be cited showing the figures representing the year of its passing followed by the passage “-1965”.

5. (1) Subject to section four of this Act and to subsections (2), (3) and (4) of this section, a reference in a law of the State to an amount of money in terms of the old currency shall, unless the context is such that it would be inappropriate or the contrary intention appears, be read and construed as a reference to a corresponding amount of money in terms of the new currency calculated on the basis of the equivalents specified in subsection (4) of section eight of the Commonwealth Currency Act.

References
to old
currency
to be
construed as
references
to new
currency.

(2) Where such a reference as is referred to in subsection (1) of this section is to a percentage or other proportion expressed in terms of money, that reference however expressed shall be read and construed as a reference to an equivalent percentage or other proportion expressed in terms of money in the new currency.

(3) A provision in any law of the State that an amount of money shall be calculated to the nearest pound, to the nearest shilling, or to the nearest penny shall be read and construed as a provision that such amount shall be calculated—

- (a) to the nearest dollar, in the case of a reference to the nearest pound;
- (b) to the amount of ten cents or the nearest multiple of ten cents, in the case of a reference to the nearest shilling; and
- (c) to the nearest cent, in the case of a reference to the nearest penny.

(4) For the purposes of this section a guinea is one pound one shilling in denominations of money in the old currency.

Second
Schedule.

(5) For facilitating the construction of this section—

- (a) the equivalents that are specified in subsection (4) of section eight of the Commonwealth Currency Act are set out in Part A of the Second Schedule to this Act;
- (b) examples of the manner of expression, where applicable, of equivalent percentages and other proportions of money in the new currency to which percentages and other proportions expressed in terms of money in the old currency are construed to refer by reason of subsection (2) of this section, are set out in Part B of the Second Schedule to this Act.

6. Where a law of the State contains a form that refers to an amount of money in terms of the old currency or provides for an amount of money to be specified in that currency, a person using the form may complete it in such a manner as to set forth the equivalent of that amount in terms of the new currency.

Completion
of forms.

7. (1) Where in any provision of a law of the State an amount of money in terms of the old currency is expressed in tabular, columnar or other similar form under or in relation to all or any of the words, "pounds, shillings and pence" or to all or any of the symbols "£ s d", or any word or symbols of like import, the word "dollars" or a symbol denoting that denomination of money in the new currency shall be substituted for that word or words or symbol or symbols in the appropriate position, and that provision shall, if necessary, be amended to the necessary extent accordingly.

Provisions
as to
amounts
shown in
tabular
form.

(2) Where after the appointed day a reference to an amount of money in terms of the new currency is expressed in figures in a law of the State, that reference shall denote the amount of money by a symbol denoting the dollar followed by such figures expressing that amount of money as are appropriate to the particular case, and any such reference may be so denoted in accordance with the recommendations as to notation in the new currency set out in the Third Schedule to this Act.

Third
Schedule.

8. (1) Where a reference in any Act or regulation to an amount of money in terms of the old currency is by force of this Act read and construed as a reference to a corresponding amount of money in terms of the new currency, that construction shall, on any reprint of that Act pursuant to the Amendments Incorporation Act, 1938, or on any reprint of the regulations containing that regulation pursuant to the Reprinting of Regulations Act,

Construction
of references
to currency
to be direct
amendments
to Acts and
regulations
on reprints.

1954, be and be deemed to be for the purposes of that reprint an amendment to that Act, or as the case may be, that regulation.

(2) The amendments effected to any regulation as referred to in this section are not, and shall not be deemed to be, regulations to which the provisions of section thirty-six of the Interpretation Act, 1918, apply and are not subject to those provisions.

(3) In this section the term "regulation" includes rule and by-law.

Provisions of this Act not to apply in certain cases.

9. The provisions of section four and five of this Act do not apply to any reference in a law of the State to an amount of money expressed in terms of a currency other than the currency of Australia, or in respect of any law of the State or any provision of any such law that has expired or ceased to have effect, or is spent or has become exhausted, but which law or provision has not been repealed or revoked.

Transactions in old currency after the appointed day.

10. (1) Where after the appointed day any matter or thing relating to money is by virtue of the provisions of Part V of the Commonwealth Currency Act made, executed, entered into or done according to the old currency, any amount payable under or for the purposes of any law of the State in respect of that matter or thing shall be the amount in terms of the new currency that would be payable if the references in the old currency in that matter or thing were expressed in the new currency on the basis of the equivalents specified in subsection (4) of section eight of the Commonwealth Currency Act.

(2) In and for the purposes of this section, the expression "matter or thing" includes payment, sale, security for money, contract, agreement, deed, instrument, transaction and dealing.

11. (1) The Governor may by Order in Council give such directions and take such actions, not inconsistent with this Act, as in his opinion are necessary or convenient for the administration of this Act or for carrying out its objects and purposes.

Power to Governor to resolve doubts, etc.

(2) Without in any way limiting the generality of subsection (1) of this section, Orders in Council may be made for or with respect to—

- (a) resolving doubts or difficulties arising, or which in the opinion of the Governor may arise, in respect of the correspondence (calculated on the basis of the equivalents specified in subsection (4) of section eight of the Commonwealth Currency Act) of amounts of money, or percentages or other proportions expressed in terms of money, in the old currency referred to in a law of the State to which section five of this Act applies, to amounts of money or percentages or other proportions expressed in terms of the new currency;
- (b) correcting any errors or anomalies that in the opinion of the Governor have arisen in the substitution of references to amounts of money, or percentages or other proportions affecting money, in respect of the old currency to amounts of money, percentages or other proportions in respect of the new currency;
- (c) declaring that any reference to an amount of money in the old currency, including any reference to a percentage or other proportion affecting money, that has been amended or substituted pursuant to the provisions of this Act be not amended or substituted;
- (d) amending the First Schedule to this Act by adding thereto any Act or any provision of any Act requiring amendment in consequence of this Act or the adoption of the

new currency and specifying particulars of the amendments to be made to the Act or provision so added.

Amendment
of statutory
instruments.

12. (1) Notwithstanding anything to the contrary in any Act or law the Governor, on the recommendation of the Minister administering the law of the State under which a regulation or statutory instrument has been made, may, if he considers it necessary in order to give effect to the objects of this Act, by Order in Council amend that regulation or statutory instrument—

- (a) for the purpose of substituting a reference to an amount of money in terms of the new currency for any reference in that regulation or statutory instrument to an amount of money in terms of the old currency; and
- (b) for any purpose ancillary to or consequent upon any such substitution,

and every such amendment shall take effect on the day specified in the Order, not being a day earlier than the appointed day, but if no such day is so specified shall take effect on the date of the publication of that Order in the *Government Gazette*, or if that date is earlier than the appointed day, then on and after the appointed day.

(2) An Order made pursuant to this section may be made without regard to any method prescribed by law for the amendment of a regulation or statutory instrument of the kind in question or to the fact that any such regulation or statutory instrument may be incapable of amendment apart from this section.

(3) An amendment made by an Order under this section shall not affect the scope or period of operation of the regulation or statutory instrument amended thereby or be the subject of any appeal or disallowance or similar procedure, but every

regulation or statutory instrument so amended shall in all other respects take effect subject to the amendment from the day on which under this section it becomes effective.

(4) In this section the term "regulation" includes rule and by-law.

13. (1) Subject to section twelve of this Act, an Order in Council made under this Act takes effect according to its tenor on the day specified in the Order as that on which it takes effect, but if a day is not so specified, takes effect on the day of the publication of that Order in the *Government Gazette*.

Orders in Council.

(2) An Order in Council made under this Act may be varied or cancelled, or an error in an Order may be rectified, by the Governor by a subsequent Order in Council.

14. Where in any law of the State passed or made before the appointed day there is a reference to the date of the commencement of Part II of the Currency Act 1963 of the Commonwealth, that reference shall be read and construed as a reference to the appointed day.

Construction of references to the Currency Act, 1963, of the Commonwealth.

15. (1) For the purpose of enabling The Rural and Industries Bank of Western Australia established under the Rural and Industries Bank Act, 1944, to facilitate the transition of its banking business from the system of the old currency to the system of the new currency, the Minister by notice in the *Government Gazette* may appoint a day or days, being days earlier than the appointed day, during which that Bank and its branches may be closed to the public.

Minister may appoint days for closure of The Rural and Industries Bank.

(2) A notice under this section shall have effect according to its tenor, notwithstanding the provisions of any other Act.

FIRST SCHEDULE.

<i>Title of Act.</i>	<i>Provision Amended.</i>	<i>Amendment.</i>
Albany Harbour Board Act, 1926	Second Schedule Part II. Part III.	Substitute for the word "twopence" in line seven of subclause (3) of clause 6, the words "two cents". Substitute for the words "one pound" in line two of subclause (2) of clause 4, the words "one dollar".
Bunbury Harbour Board Act, 1909	Second Schedule Part II. Part III.	Substitute for the word "twopence" in line seven of subclause (3) of clause 6, the words "two cents". Substitute for the words "one pound" in line two of subclause (2) of clause 4, the words "one dollar".
Coal Mines Regulation Act, 1946	Section 38 subsection (2) Section 57 paragraph (2)	Substitute for the words "nine pence" in line five, the words "eight cents". Substitute for the word "threepence" in line three, the words "three cents".
Companies Act, 1961	Second Schedule Item 3.	Substitute for the passage commencing with the expression "£5,000" in line ten down to the end of the item, the passage "£5,000 in terms of the currency then existing, the fee shall be \$10 per \$2,000 or any fractional part of \$2,000 for any increase up to \$10,000 and thereafter an amount calculated as aforesaid".
Country Towns Sewerage Act, 1948	Section 56 subsection (2)	Substitute for the word "fourpence" in line three, the words "four cents".
Evidence Act, 1906	Section 65 subsection (2)	Substitute for the word "fourpence" in the penultimate line, the words "four cents".
Fremantle Port Authority Act, 1902	Second Schedule Part II. Part III.	Substitute for the word "twopence" in line five of subclause (3) of clause 6, the words "two cents". Substitute for the words "one pound" in line two of subclause (2) of clause 4, the words "one dollar".

Title of Act.	Provision Amended.	Amendment.
Health Act, 1911 	<p>Section 40 subsection (2)</p> <p>Section 41</p>	<p>Substitute for the words "one shilling in the pound" in subparagraph (i) of paragraph (a), the words "five cents in the dollar".</p> <p>Substitute for the words "threepence in the pound" in line three of subparagraph (ii) of paragraph (a), the words "one and one-quarter cents in the dollar".</p> <p>Substitute for the words "eight pence in the pound" in subparagraph (i) of paragraph (b), the words "three and one-third cents in the dollar".</p> <p>Substitute for the words "twopence in the pound" in line three of subparagraph (ii) of paragraph (b), the words "five-sixths of a cent in the dollar".</p> <p>Substitute for the words "eight pence in the pound" in line ten, the words "three and one-third cents in the dollar".</p> <p>Substitute for the words "two pence in the pound" in line fourteen, the words "five-sixths of a cent in the dollar".</p>
Land Tax Assessment Act, 1907	Section 8 subsection (1)	Substitute for the word "pound" where it occurs in line six, and again in line twelve, the word "dollar".
Library Board of Western Australia Act, 1951	<p>Section 18 paragraph (a)</p> <p>Section 19 subsection (2)</p>	<p>Substitute for the words "one pound for each pound" in line three, the words "one dollar for each dollar".</p> <p>Substitute for the passage "one-quarter of one penny in the pound" in lines two and three of paragraph (a), the passage "five forty-eighths of a cent in the dollar".</p> <p>Substitute for the words "two pence in the pound" in lines two and three of paragraph (b), the words "five-sixths of a cent in the dollar".</p>
Local Government Act, 1960	Section 548 subsection (2)	<p>Substitute for the words "two shillings for each pound of the unimproved value or seven shillings for each pound" in lines one, two and three of paragraph (a), the passage "ten cents for each dollar of the unimproved value or thirty-five cents for each dollar".</p> <p>Substitute for the words "one shilling and three pence for each pound of the unimproved value or five shillings for each pound" in lines one, two and three of paragraph (b), the passage "six and one-quarter cents for each dollar of the unimproved value or twenty-five cents for each dollar".</p> <p>Substitute for the words "one shilling and sixpence in the pound" where occurring at the end of paragraph (b), the passage "seven and one-half cents in the dollar".</p>

Title of Act.	Provision Amended.	Amendment.																				
Local Government Act, 1960— continued	Section 548— continued subsection (3) Fifteenth Schedule Part 4	Substitute for the word "pound" in line four, the word "dollar". Substitute for the monetary symbols and figures in the second, third, fourth and fifth columns, the following dollar symbols and figures— <table><tr><td>\$</td><td>\$</td><td>\$</td><td>\$</td></tr><tr><td>2.00</td><td>0.40</td><td>1.00</td><td>0.03</td></tr><tr><td>2.00</td><td>0.40</td><td>1.00</td><td>0.03</td></tr><tr><td>0.20</td><td>0.10</td><td>0.10</td><td>0.01</td></tr><tr><td>0.20</td><td>0.10</td><td>0.10</td><td>0.01</td></tr></table>	\$	\$	\$	\$	2.00	0.40	1.00	0.03	2.00	0.40	1.00	0.03	0.20	0.10	0.10	0.01	0.20	0.10	0.10	0.01
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0.20	0.10	0.10	0.01																			
Marketing of Barley Act, 1946	Section 23 subsection (4)	Substitute for the passage "one-eighth of a penny" in the fifth last line, the passage "one-tenth of a cent".																				
Metropolitan (Perth) Passenger Transport Trust Act, 1957	Schedule Part II Part III	Substitute for the word "twopence" in line six of subclause (3) of clause 6, the words "two cents". Substitute for the word "twopence" in line six of subclause (5) of clause 3, the words "two cents". Substitute for the words "a pound" in line three of subclause (2) of clause 4, the words "one dollar".																				
Metropolitan Water Supply, Sewerage, and Drainage Act, 1909	Section 80 subsection (2) Section 94 subsection (1) subsection (2) subsection (3)	Substitute for the word "fourpence" in line three, the words "four cents". Substitute for the words "two shillings in the pound" in paragraph (i), the words "ten cents in the dollar". Substitute for the words "fourpence in the pound" in line one of paragraph (ii), the passage "one and two-thirds cents in the dollar". Substitute for the words "two shillings in the pound" in paragraph (i), the words "ten cents in the dollar". Substitute for the words "fourpence in the pound" in line one of paragraph (ii), the passage "one and two-thirds cents in the dollar". Substitute for the words "sixpence in the pound" in paragraph (i), the passage "two and one-half cents in the dollar". Substitute for the words "one penny in the pound" in line one of paragraph (ii), the passage "five-twelfths of a cent in the dollar".																				

<i>Title of Act.</i>	<i>Provision Amended.</i>	<i>Amendment.</i>
McNess Housing Trust Act, 1930	Section 14 paragraph (a) Section 15 subsection (1)	Substitute for the expression "£1 1s. 8d." in the last line, the words "two dollars seventeen cents". Substitute for the expression "£1 1s. 8d." in line one of paragraph (a), the words "two dollars seventeen cents".
Metropolitan Region Improvement Tax Act, 1959	Section 3	Add after the word "tax" in the last line, the passage ", and which rate of tax shall on and after the fourteenth day of February, one thousand nine hundred and sixty-six, be read and construed as five thirty-seconds of one cent for every dollar of the unimproved value as so assessed".
Motor Vehicle (Third Party Insurance Surcharge) Act, 1962	Section 3 subsection (1)	Substitute for the words "one pound" in line seven, the words "two dollars". Substitute for the words "one shilling and eight pence" in line eleven, the words "seventeen cents".
Noxious Weeds Act, 1950	Section 48A subsection (1) Section 52 subsection (2)	Substitute for the passage "sixty-four" in line four, the passage "sixty-six". Substitute for the passage "threepence, and, in the case of other land, one half penny, in the pound" in lines twelve and thirteen, the passage "one and one-quarter cents, and, in the case of other land, five twenty-fourths of a cent, in the dollar". Substitute for subparagraph (ii) of paragraph (a), the following subparagraph— (ii) in the case of any other holding, five-sixths of a cent for each dollar of the unimproved capital value of the holding, any amount in excess of any multiple of, but less than, one dollar to be regarded as one dollar; and
Pearling Act, 1912	Third Schedule	Substitute for the fee "0 6 8" occurring opposite each of the items "Diver's License" and "Diver's Tender's License", the fee "\$1.00" in each case. Substitute for every other amount of money expressed in that Schedule the corresponding amount of money expressed in figures in terms of the new currency calculated on the basis of the equivalents specified in subsection (4) of section eight of the Commonwealth Currency Act.
Pig Industry Compensation Act, 1942	Section 15 subsection (2)	Substitute for the words "pound or part of a pound exceeding ten shillings" in lines one and two, the words "dollar or part of a dollar exceeding fifty cents". Substitute for the word "threepence" in lines one and two of the first proviso, the passage "one and one-quarter cents".

<i>Title of Act.</i>	<i>Provision Amended.</i>	<i>Amendment.</i>
Rural and Industries Bank Act, 1944	Section 65N subsection (1) subsection (2) Second Schedule Part II Part III	Substitute for the word "pound" in line two of paragraph (b), the word "dollar". Substitute for the word "penny" in the last line of paragraph (c), the word "cent". Substitute for the word "twopence" in line seven of subclause (3) of clause 6, the words "two cents". Substitute for the words "one pound" in line two of subclause (2) of clause 4, the words "one dollar".
Stamp Act, 1921 	Second Schedule	Substitute for the passage "For every £1 and also for any fractional part of £1—" immediately following the first paragraph of the item "CATTLE SALES STATEMENTS", the passage "For every \$1 and also for any fractional part of \$1—". Substitute for the figures "0 0 1" occurring at the end of each of paragraphs (a) and (b) of the item "CATTLE SALES STATEMENTS", the figures "5/12 of a cent" in each case. Substitute for the words "one penny" occurring in the passage immediately following paragraph (b) of the item "CATTLE SALES STATEMENTS", the passage "five-twelfths of a cent". Substitute for the passage commencing with the word "If" in line three of the item "RECEIPT" down to and including the figures "0 0 3" secondly occurring in that item, the following passage— If for— \$10 or upwards but not exceeding \$200 0.03 Exceeding \$200, for every \$200 and for every fraction of \$200 0.03 . Substitute for every other amount of money expressed in that Schedule the corresponding amount of money expressed in figures in terms of the new currency calculated on the basis of the equivalents specified in subsection (4) of section eight of the Commonwealth Currency Act.
State Electricity Commission Act, 1945	Third Schedule Part II Part III	Substitute for the word "twopence" in line five of subclause (3) of clause 6, the words "two cents". Substitute for the words "one pound" in line two of subclause (2) of clause 4, the words "one dollar".

No. 113.]

Decimal Currency.

[1965.

<i>Title of Act.</i>	<i>Provision Amended.</i>	<i>Amendment.</i>
Transfer of Land Act, 1893 ...	Section 224	Substitute for the words "a halfpenny in the pound sterling" in lines three and four, the passage "five twenty-fourths of a cent in the dollar".
Vermin Act, 1918	Section 59 subsection (2)	Substitute for the passage "nine pence and not less than three-eighths of a penny for each pound" in lines five and six of paragraph (a), the passage, "three and three-quarter cents and not less than five thirty-seconds of a cent for each dollar".
		Substitute for the words "one pound to be regarded as one pound" in lines nine and ten of paragraph (a), the words "one dollar to be regarded as one dollar".
		Substitute for the passage "twopence and not less than $\frac{1}{4}$ d. for each pound" in lines two and three of paragraph (b), the passage "five-sixths of a cent and not less than five ninety-sixths of a cent for each dollar".
		Substitute for the words "one pound to be regarded as one pound" in lines five and six of paragraph (b), the words "one dollar to be regarded as one dollar".
	Section 103 subsection (1)	Insert after the word "respectively" in line eighteen, the passage "(which amounts on and after the fourteenth day of February, one thousand nine hundred and sixty-six, shall be read and construed as two and one-half cents and five-twelfths of a cent in the dollar respectively)".
Workers' Compensation Act, 1912	Section 4 subsection (5)	Substitute for paragraphs (b) and (c), the following paragraphs— <p>(b) The amount of any daily or weekly payment or allowance payable in accordance with the First Schedule to this Act, as so increased or decreased, shall be calculated in dollars and cents and adjusted to the nearest ten cents or multiple of ten cents, and for the purposes of the adjustment, if the cents in any amount so calculated amount to five cents, or to five cents more than the next lower multiple of ten cents, those cents shall be regarded respectively as ten cents or the amount of the next higher multiple of ten cents.</p> <p>(c) The amount of any other benefit, not being a benefit referred to in paragraph (d) of the proviso to paragraph (c) of clause one of the First Schedule, as so increased or decreased, shall be calculated in dollars and cents and adjusted to the nearest dollar, and for the purposes of the adjustment if in any such amount the cents amount to fifty cents, those cents shall be regarded as one dollar.</p>

SECOND SCHEDULE.

PART A.

*Equivalents Specified in the Commonwealth
Currency Act.*

One sovereign or pound	= Two dollars.
One shilling	= Ten cents.
One penny	= Five-sixths of a cent.

PART B.

Examples of Percentages.

<i>Expressed in Old Currency.</i>	<i>Equivalent expressed in New Currency.</i>
Five pounds per centum	Five per centum.
Five pounds seven shillings and sixpence per centum	Five and three-eighths per centum.
Twelve and one-half pounds per centum	Twelve and one-half per centum.

Examples of Proportions.

<i>Expressed in Old Currency</i>	<i>Equivalent expressed in New Currency.</i>
Three-eighths of a penny in the pound	Five thirty-seconds of a cent in the dollar.
One halfpenny in the pound	Five twenty-fourths of a cent in the dollar.
One penny in the pound	Five-twelfths of a cent in the dollar.
Two pence in the pound	Five-sixths of a cent in the dollar.
Three pence in the pound	One and one-quarter cents in the dollar.
Six pence in the pound	Two and one-half cents in the dollar.
Eight pence in the pound	Three and one-third cents in the dollar.
One shilling in the pound	Five cents in the dollar.
One shilling and three pence in the pound	Six and one-quarter cents in the dollar.
Two shillings in the pound	Ten cents in the dollar.

THIRD SCHEDULE.

Section 7
(2).*Recommendations for Notation in Decimal Currency.*

Expression of Amounts in Figures.

\$59 or \$59.00 where the amount consists of an exact number of dollars.

\$59.01 or \$59.09 where the amount consists of dollars plus cents in the range from 1 to 9.

\$59.10 or \$59.99 where the amount consists of dollars plus cents in the range from 10 to 99.

\$0.09 or 9 cents or 9c where the amount is less than one dollar and is cents in the range from 1 to 9.

\$0.59 or 59 cents or 59c where the amount is less than one dollar and is cents in the range from 10 to 99.

Note.—The decimal point should be followed by two figures at least, and one or more figures (an 0 in some cases) should appear between the dollar symbol and the decimal point.

Fractions of a cent.

An amount involving a fraction of a cent (for example, three and a quarter cents) may be expressed as—\$0.0325 or \$0.03 $\frac{1}{4}$ or 3 $\frac{1}{4}$ cents or 3 $\frac{1}{4}$ c .
