

1963.]

*Stamp (No. 2).*

[No. 37.

## STAMP (No. 2).

12° Elizabeth II., No. XXXVII.

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No. 37 of 1963.

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AN ACT to amend the Stamp Act, 1921-1963.

[Assented to 19th November, 1963.]

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 (No. 2), 1963.*

Short title  
and citation.

(2) In this Act the Stamp Act, 1921-1963, is referred to as the principal Act.

Reprinted.  
Approved for  
reprint 22nd  
April, 1963.  
As amended  
by Act No. 7  
of 1963.

(3) The principal Act as amended by this Act may be cited as the Stamp Act, 1921-1963.

Commence-  
ment.

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

S. 76C  
added.

3. The principal Act is amended by adding after section seventy-six B the following heading and section—

*Motor Vehicle License and Transfer of  
Motor Vehicle License.*

Duty on  
motor  
vehicle  
license and  
transfer  
thereof.

76C. (1) For the purposes of this section and of the matters appearing under the heading, “Motor Vehicle License and Transfer of Motor Vehicle License” in the Second Schedule to this Act—

“dealer” has the same meaning as that expression has in section twenty-two AA of the Traffic Act, 1919;

*Vide ss. 5,  
6 (5) and 11  
of Act No. 60  
of 1919.*

“license” means a vehicle license granted under the provisions of Part II of the Traffic Act, 1919, and in respect of which a fee under that Act has been paid or is payable but does not include—

- (a) any such license that is granted to a person in whose name the vehicle, to which the license relates, was last licensed under the Traffic Act, 1919, or any corresponding law of any other Country or State or Territory of the Commonwealth prior to the issue of the license; or
- (b) a duplicate license or certified copy thereof issued pursuant to section sixty-seven of the Traffic Act, 1919;

“transfer” means a transfer of a license granted under the provisions of Part II of the Traffic Act, 1919, but does not include a transfer of a license to a

person who, if he were the person named in the license, would not be required under that Act to pay the prescribed fee for the license.

(2) Subject to the provisions of this Act generally and in particular to the provisions of subsections (3) and (4) of this section, a license and a transfer shall be charged with *ad valorem* duty in respect of the value of the motor vehicle to which the license or transfer relates, at the rate specified in the Second Schedule to this Act.

(3) For the purposes of this Act a license and transfer shall not be regarded as an agreement, letter or memorandum made for or relating to the sale of any goods, wares or merchandise within the exemption specified in paragraph (3) under the heading, "AGREEMENT" in the Second Schedule to this Act.

(4) (a) No duty is chargeable under this Act—

- (i) in the case of a transfer to a dealer, if the transfer has been obtained by the dealer for the purpose of the resale by the dealer of the motor vehicle to which the transfer relates, to another person and the resale is in the ordinary course of the business of the dealer; or
- (ii) in the case of a license granted to a person who carries on the business of selling motor vehicles, if the license has been obtained by that person for the purpose of—
  - (I) selling the motor vehicle to which the license relates to another person in the ordinary course of that business; or
  - (II) demonstrating such motor vehicle to prospective purchasers thereof,

and the license is the initial license granted for or in respect of the motor vehicle.

(b) The person applying for any license referred to in subparagraph (ii) of paragraph (a) of this subsection shall, before the license is granted, make a statutory declaration in the prescribed form declaring that if the license is granted to him, the motor vehicle in respect of which he is applying for the license will, while he is the holder of the license, be used for the purpose specified in the statutory declaration, being one of the purposes referred to in that subparagraph.

(c) A statutory declaration made pursuant to this subsection is exempt from duty.

(5) For the purposes of this section and of the matter appearing under the heading, "Motor Vehicle License and Transfer of Motor Vehicle License", in the Second Schedule to this Act, the value of a motor vehicle is, subject to the provisions of paragraph (a) of subsection (7) of this section, such amount as is stated in writing by the person making an application for the license in respect of the motor vehicle or an application for the transfer in respect thereof, to represent the market value of the motor vehicle as at the time the application is made by that person.

(6) (a) An amount equivalent to the duty chargeable under this Act on a license or transfer shall be forwarded, with the application for the license or transfer, by the applicant.

(b) The duty on a license or transfer may be denoted by an impressed or adhesive stamp and the adhesive stamp may be cancelled by the person issuing the license or transfer or the license or transfer may be endorsed as prescribed by the regulations.

(c) The person issuing the license or transfer shall furnish to the Commissioner in such form statements, in connection with the license or

transfer, as are prescribed by the regulations and pay to the Commissioner in the manner so prescribed the amount equivalent to the duty chargeable on the license or transfer.

(7) (a) When the Commissioner is not satisfied that the amount stated by an applicant under subsection (5) of this section represents the market value of the motor vehicle as at the time therein referred to, the Commissioner may require, in writing, the applicant to furnish the Commissioner within the period specified in his requisition, with such evidence as to that market value as the Commissioner thinks fit.

(b) Where the Commissioner receives the evidence referred to in paragraph (a) of this section he may, having regard to that evidence, make a further assessment of the duty to be charged on the license or transfer and recover the amount of any additional duty so charged or the Commissioner may refund to the applicant any amount of duty overpaid by the applicant.

(c) The amount of any additional duty so charged and paid or the amount of the refund of any duty made in accordance with the provisions of this section, shall be denoted in accordance with this section on the license or transfer.

4. The Second Schedule to the principal Act is amended by adding immediately before the heading, "NOTARIAL ACT of any kind whatsoever (except a protest of or noting a Bill of Exchange)", the following heading, words and expressions—

Second  
Schedule  
amended.

MOTOR VEHICLE LICENSE AND TRANSFER  
OF MOTOR VEHICLE LICENSE—

On a license or transfer for every £100 and also for any remaining fractional part of £100 of the value of the motor vehicle to which the license or transfer relates

The person  
in whose  
name the  
license is  
granted or  
the person  
to whom the  
license is  
transferred.

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