Stamp.

STAMP.

8° and 9° Geo. VI., No. XX.

No. 20 of 1944.

AN ACT to make provision in the Stamp Act, 1921-1941, for a partial exemption from stamp duty in respect of certain policies of insurance.

[Assented to 23rd December, 1944.]

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

This Act may be cited as the Stamp Act Amend- short title. 1. ment Act, 1944, and shall be read as one with the Stamp 1941, s. 4. Act 1921-1941 (No. 10 of 1922 as reprinted in the Appendix to the Sessional Volume of the Statutes for the year 1933-1934 and amended by the Acts No. 35 of 1941 and No. 40 of 1942), hereinafter referred to as the principal Act.

2. The Second Schedule to the principal Act is Amendment amended in respect of the item "Policy of Insurance" schedule. by inserting under the heading "Exemptions" at the end of the said item a further exemption as follows :----

Any comprehensive policy of insurance in respect of a motor vehicle to be allowed a rebate of two shillings and six pence of the duty payable, provided

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the person obtaining such policy also holds in respect of the same motor vehicle a current policy of insurance issued under and in compliance with the Motor Vehicle (Third Party Insurance) Act, 1943, duly stamped.

Citation of principal Act as amended. 3. The principal Act as amended by this Act may be cited as the Stamp Act, 1921-1944.