

WESTERN AUSTRALIA

STAMP ACT 1921

**STAMP
REGULATIONS
1979**

REPRINTED AS AT 10 MARCH 1997

WESTERN AUSTRALIA

STAMP ACT 1921

STAMP REGULATIONS 1979

ARRANGEMENT

1.	Citation	1
2.	Interpretation	1
3.	Prescribed persons in respect of adhesive coupons	2
4.	Procedure on stamping adhesive coupons	2
5.	Form, size and material of stamps and dies and mode and place of impressing, affixing or denoting value of same	3
5A.	Prescribed securities (s. 4 (1): "right in respect of shares")	4
6.	Commission allowed licensed vendor of adhesive stamps	5
7.	Prescribed spoil fee	5
7A.	Health insurance policies exempted	5
7B.	Defence Service Homes Insurance Scheme policies exempted	5
8.	Prescribed persons in respect of cancellation of adhesive stamps	6
8A.	Prescribed forms in section 31B	6
8AA.	Prescribed business licences	6
8AAA.	Exemption under section 31B	7

Stamp Regulations 1979

8AB.	Memorial for purposes of section 76AC	7
8B.	Prescribed rate of interest under section 33A	8
9.	Indicating stamps	8
10.	Banks authorised to pay duty on cheques by return	8
10AA.	Exempt motor vehicle licences	11
10A.	Security instruments exempt in other States	11
11.	Prescribed form of note or memorandum under section 94 (2)	12
12A.	Form of licence under section 109 (6)	12
12B.	Maximum number of tickets prescribed	12
12C.	Records maintained under Part IVAA	12
13.	Approval of odd lot specialists	14
13AA.	Prescribed stock exchanges	14
13AB.	Prescribed listed unit trusts (s. 112EA (1))	15
13A.	Prescribed form in section 112F	15
14.	Record of sales or purchases of marketable securities and rights in respect of shares	15
16.	Duties of registered persons	16
18.	Particulars to be contained in note or memorandum made under section 112P (1)	17
19.	Exercise of powers of Commissioner by subordinate officers or other persons	18
20.	Prescription of Commissioner as State taxation officer	20
21.	Prescribed stock exchange (Act, Sch 3, item 2 (16))	20

FIRST SCHEDULE	
DESIGNS AND COLOURS OF DENOMINATIONS OF ADHESIVE STAMPS	21

SECOND SCHEDULE	
TYPE OF STAMPING WHEN IMPRINTING	22

THIRD SCHEDULE	
PRESCRIBED FORMS	23

FOURTH SCHEDULE	
PRESCRIBED KINDS OF BUSINESS LICENCE	36

Stamp Regulations 1979

FIFTH SCHEDULE PRESCRIBED STOCK EXCHANGES	37
--	----

SIXTH SCHEDULE PRESCRIBED SECURITIES	38
---	----

SEVENTH SCHEDULE PRESCRIBED LISTED UNIT TRUSTS	39
---	----

EIGHTH SCHEDULE PRESCRIBED STOCK EXCHANGES	40
---	----

NOTES	41
-------	----

WESTERN AUSTRALIA

STAMP ACT 1921

STAMP REGULATIONS 1979

Citation

1. These regulations may be cited as the *Stamp Regulations 1979*¹.

Interpretation

2. In these regulations, unless the contrary intention appears —
“**approved**” means approved in writing by the Commissioner;
“**section**” means section of the Act;

[*Regulation 2 amended in Gazette 29 December 1989*
p.4666.]

Prescribed persons in respect of adhesive coupons

3. All persons who for the time being hold, or are discharging the duties of, the office of clerk or assistant clerk of a Local Court under the *Local Courts Act 1904*, or the office of mining registrar under the *Mining Act 1978*, are prescribed persons for the purposes of the definition of "adhesive coupon" in section 4 (1).

*[Regulation 3 amended in Gazette 7 December 1990 p.6054;
15 December 1995 p.6126.]*

Procedure on stamping adhesive coupons

4. (1) When an instrument is presented for stamping to an authorised person and the authorised person proposes to stamp the instrument by means of an adhesive coupon —

- (a) the authorised person shall complete an assessment of duty in such form (in this subregulation called "the assessment of duty form") as the Commissioner requires;
- (b) the duty assessed by the authorised person shall be collected and the amount of that duty shall be imprinted by cash register on the assessment of duty form and on the adhesive coupon attached to the assessment of duty form;
- (c) the authorised person shall detach the adhesive coupon from the assessment of duty form, affix the adhesive coupon to the instrument and cancel the adhesive coupon, and the provisions of section 21 relating to the cancellation of adhesive stamps shall with necessary modifications apply and be followed in respect of the cancellation of the adhesive coupon; and
- (d) the authorised person shall, if he is not the Commissioner —
 - (i) account to the Commissioner for the duty collected; and
 - (ii) forward the assessment of duty form through the Department in which the authorized person holds or is discharging the duties of an office to the Commissioner.

(2) In this regulation —

“authorised person” means the Commissioner or a person who is a prescribed person within the meaning of regulation 3.

[Regulation 4 amended in Gazette 15 December 1995 p.6126.]

Form, size and material of stamps and dies and mode and place of impressing, affixing or denoting value of same

5. (1) For the purposes of the definition of “adhesive stamp” in section 4 (1) and of section 10, an adhesive stamp shall —

- (a) be approximately 24 millimetres in length and 21 millimetres in width;
- (b) be printed on special paper perforated along the edge;
- (c) bear the words “Stamp Duty” and the letters “W.A.”; and
- (d) in respect of a denomination specified in the second column of the First Schedule, be of the design and colour specified opposite thereto in the third and fourth columns, respectively, of that Schedule.

(2) There shall be an embossing die of a denomination of 8 cents, which die shall —

- (a) have a diameter of 29 millimetres; and
- (b) include a design consisting of a black swan, the words “Duty Stamp” and the letters “W.A.”, all surrounded by a laurel wreath.

(3) The design of imprinting shall comprise —

- (a) a line incorporating the date, the serial number of imprinting, a symbol identifying the operator of the imprinting machine, the amount of duty and, in respect of the type of stamping specified in the second column of the

Stamp Regulations 1979

r. 5A

Second Schedule, the form of symbol specified opposite thereto in the third column of that Schedule; and

(b) an exclusive electro print of the words "Western Australia Stamp Duty".

(4) For the purposes of the definition of "adhesive coupon" in section 4 (1) and of section 10 —

(a) an adhesive coupon shall be approximately 35 millimetres in length and 120 millimetres in width and the prescribed form of the adhesive coupon is set out in form 1 in the Third Schedule; and

(b) the amount of duty denoted by an adhesive coupon shall be imprinted on the adhesive coupon by means of a cash register.

(5) When a duplicate or counterpart of an original instrument is stamped, the stamp concerned shall include a recital of the stamping of the original instrument in the form "O/S \$" and the actual amount of the duty on the original instrument shall be imprinted in the space immediately following the dollar sign in that form.

(6) The duty paid in respect of any return or statement furnished or lodged under the provisions of the Act and these regulations shall be denoted on that return or statement by cash register imprint or by such other method as may be approved.

(7) A person shall not do embossing or imprinting of stamps except at an approved place.

(8) In subregulation (7) —

"**imprinting**" does not include imprinting on adhesive coupons.

Prescribed securities (s. 4 (1): "right in respect of shares")

5A. For the purposes of the definition of a "right in respect of shares" in section 4 (1) of the Act, a security, or a class of security, set out in the Sixth Schedule is prescribed.

[Regulation 5A inserted in Gazette 17 January 1997 p.437.]

Commission allowed licensed vendor of adhesive stamps

6. A person to whom a licence has been granted under section 12 (1) shall be allowed a commission at the rate of 15% of the value of adhesive stamps purchased by him for sale.

[Regulation 6 amended in Gazette 7 August 1987 p.3081.]

Prescribed spoil fee

7. (1) The prescribed spoil fee payable under section 15 (2) is, subject to subregulation (2), a fee equal to 5% of the value of the spoiled stamps concerned.

(2) The maximum amount of the prescribed spoil fee payable; under section 15 (2) is \$5.

Health insurance policies exempted

7A. (1) In this regulation —

“health insurance business” has the mean given under section 67 of the *National Health Act 1953* of the Commonwealth;

“registered organization” has the meaning given under section 4 of the *National Health 1953* of the Commonwealth.

(2) A policy of insurance issued by a registered organization in the course of the registered organization’s health insurance business is a prescribed policy of insurance under item 8 (4) of the Third Schedule to the Act.

[Regulation 7A inserted in Gazette 8 January 1993 p.71.]

Defence Service Homes Insurance Scheme policies exempted

7B. (1) In this regulation —

“Defence Service Homes Insurance Scheme” has the meaning given under section 38 of the *Defence Service Homes Act 1918* of the Commonwealth.

(2) A policy of insurance under the Defence Service Homes Insurance Scheme is a prescribed policy of insurance under item 8 (4) of the Third Schedule to the Act.

[Regulation 7B inserted in Gazette 14 June 1996 p.2605.]

Prescribed persons in respect of cancellation of adhesive stamps

8. A person referred to in regulation 3 is a prescribed person for the purposes of section 21 (1).

*[Regulation 8 inserted in Gazette 7 December 1990 p.6054;
amended in Gazette 15 December 1995 p.6126.]*

Prescribed forms in section 31B

8A. (1) For the purposes of section 31B (1), the prescribed form of the statement required to be prepared and lodged with the Commissioner in respect of a transaction referred to in —

- (a) section 31B (1) (a), (d) or (e) is set out in Form 1A;
- (b) section 31B (1) (aa) is set out in Form 1AA;
- (c) section 31B (1) (b) is set out in Form 1B; and
- (d) section 31B (1) (c) is set out in Form 1C,

of the Third Schedule.

(2) For the purposes of section 31B (2), the prescribed form of the notification required to be made by that section is set out in Form 1D of the Third Schedule.

[Regulation 8A inserted in Gazette 14 June 1996 p.2605.]

Prescribed business licences

8AA. For the purposes of section 31B (1) (e), the prescribed kinds of business licence are those set out in the Fourth Schedule.

[Regulation 8AA inserted in Gazette 14 June 1996 p.2605.]

Exemption under section 31B

8AAA. (1) For the purposes of section 31B (3), all transactions referred to in section 31B (1) (c) which would not be liable to duty if section 31B did not exist (other than a personal loan made by a financial institution) are exempted from the operation of section 31B (1) and (2).

(2) In this regulation —

“**financial institution**” means bank, building society, credit union, finance company or life insurance company carrying on the business of lending money to members of the public by way of personal loans;

“**loan contract**” has the meaning given by the *Credit Act 1984*;

“**personal loan**” means loan provided under a loan contract, which loan —

- (a) is not secured by a mortgage or charge or otherwise secured by property or the deposit of title deeds;
- (b) does not involve the provision of credit by way of overdraft;
- (c) is not a continuing credit contract within the meaning of the *Credit Act 1984*; and
- (d) is not a short term money market dealing.

[Regulation 8AAA inserted as 8AA in Gazette 16 April 1987 p.1365; amended in Gazette 16 August 1991 p.4336; (Renumbered in Gazette 14 June 1996 p.2605).]

Memorial for purposes of section 76AC

8AB. The form of the memorial prescribed for the purposes of section 76AC is set out in form 1F in the Third Schedule.

[Regulation 8AB inserted in Gazette 24 July 1987 p.2821.]

r. 8B

Prescribed rate of interest under section 33A

8B. The prescribed rate of interest payable by the Commissioner under section 33A is 8% per annum.

[Regulation 8B inserted in Gazette 19 December 1986 amended in Gazette 12 February 1988 p.402; 30 June 1989 p.1896; 5 July 1991 p.3377; 31 July 1992 p.3800; 25 September 1992 p.4776.]

Indicating stamps

9. (1) When an original instrument has been duly stamped with a stamp, other than an impressed stamp, the duplicate or counterpart of the original instrument may be impressed or affixed with an indicating stamp including the passage "Duplicate Original Stamped \$" and the actual amount of the duty paid on the original instrument.

(2) In this regulation —

"indicating stamp" means a stamp —

- (a) which may under section 35 (1) be impressed on or affixed to the duplicate or counterpart of an original instrument; and
- (b) which indicates to what amount the original instrument referred to in paragraph (a) has been stamped.

Banks authorised to pay duty on cheques by return

10. (1) An application under section 52 may be made for authority in writing to cause a specified printer to print the words by "Stamp Duty Paid" on —

- (a) the standard cheques drawn on the applicant bank; or
- (b) a specified quantity of cheques drawn on the applicant bank for a specified customer of that bank and to the specified design of that customer sanctioned by that bank.

(2) A bank to which an authority referred to in paragraph (a) of subregulation (1) has been granted shall lodge with the Commissioner not later than the fifteenth day of each month a return setting out the total number of standard cheques of that bank —

- (a) on which the words “Stamp Duty Paid” have been printed; and
- (b) which have been received during the preceding month from the printer specified in that authority.

(3) An application for an authority referred to in paragraph (b) of subregulation (1) shall set out —

- (a) the serial numbers of the cheques to which; and
- (b) the name and address of the printer, and of the customer, to whom,

that application relates, together with —

- (c) the serial numbers of the cheques to which the previous or latest such application, if any, in respect of the same customer related; and
- (d) the date of the application referred to in paragraph (c).

(4) An authorised bank shall lodge with the Commissioner not later than the fifteenth day in each month —

- (a) a return in the approved form setting out details of the total amount of duty payable on cheques —
 - (i) printed in accordance with the authorities granted to it; and
 - (ii) issued during the preceding month,

due allowance being made for cheques issued during the preceding month which are exempt from duty by virtue of section 49A or which bear stamps in respect of which the power referred to in section 15 (2) has been exercised; and

- (b) a remittance for the amount of duty payable in respect of the return referred to in paragraph (a).

Stamp Regulations 1979

r. 10

(5) All cheques printed in accordance with an authority referred to in —

- (a) paragraph (b) of subregulation (1) shall be serially numbered and the serial number allotted to each cheque shall be printed thereon; and
- (b) paragraph (a) or (b) of subsection (1) that are delivered to an authorised bank shall be included in the records of the authorised bank and the authorised bank shall account for the duty payable on those cheques to the Commissioner by way of returns lodged under subregulation (4).

(6) An authorised bank shall keep proper records of the serial numbers of all cheques issued by it —

- (a) on which duty is payable in respect of returns lodged under subregulation (4);
- (b) which are exempt from duty by virtue of section 49A; or
- (c) which bear stamps in respect of which the power referred to in section 15 (2) has been exercised,

and shall include in those records the names and addresses of the customers to whom those cheques were issued.

(7) A person shall not print on cheques —

- (a) drawn on an authorised bank —
 - (i) the words “Stamp Duty Paid” without the specific permission in the approved form of the authorised bank; or
 - (ii) any words, other than “Stamp Duty Paid”, indicating or suggesting that duty has been paid thereon;

or

- (b) drawn on a bank other than an authorised bank the words “Stamp Duty Paid” or any other words indicating or suggesting that duty has been paid thereon.

(8) A person who has printed the words "Stamp Duty Paid" on any cheques for an authorised bank shall not, unless the Commissioner otherwise permits in writing, deliver the cheques to any person other than the authorised bank.

(9) An authorised bank shall not cause a printer to print the words "Stamp Duty Paid" on the cheques referred to in paragraph (a) or (b) of subregulation (1) except in accordance with the authority granted to the authorised bank for the purpose.

(10) In this regulation —

"authorised bank" means bank to which an authority referred to in paragraph (a) or (b) of subregulation (1) has been granted.

Exempt motor vehicle licences

10AA. For the purposes of paragraph (b) of the definition of "licence" in section 76B —

- (a) the following class of persons is prescribed, that is, any person who owns a vehicle the vehicle licence fee for which is reduced under regulation 21M of the *Road Traffic (Licensing) Regulations 1975*; and
- (b) the following purposes are prescribed, that is, the uses of the vehicle described in regulation 21M of the *Road Traffic (Licensing) Regulations 1975*.

[Section 10AA inserted in Gazette 24 November 1995
p.5462.]

Security instruments exempt in other States

10A. The following provisions are prescribed provisions for the purposes of section 84 (2c) —

- (a) section 84EC of the *Stamp Duties Act 1920* (as amended) of New South Wales;

Stamp Regulations 1979

r. 11

- (b) sections 137M (5) and 137MB of the *Stamps Act 1958* (as amended) of Victoria.

[Regulation 10A inserted in Gazette 29 December 1989 p.4666.]

Prescribed form of note or memorandum under section 94 (2)

11. The prescribed form of the note or memorandum required to be issued by section 94 (2) is set out in form 2 in the Third Schedule.

[12. Repealed in Gazette 3 July 1992 p.2982.]

Form of licence under section 109 (6)

12A. The prescribed form of licence referred to in section 109 (6) is set out in Form 3 in the Third Schedule.

[Regulation 12A inserted in Gazette 26 April 1985 p.1424.]

Maximum number of tickets prescribed

12B. For the purposes of section 111G of the Act the maximum number of tickets that may be in one batch shall be 5 000.

[Regulation 12B inserted in Gazette 7 June 1985 p.1934; amended in Gazette 3 June 1994 p.2323.]

Records maintained under Part IVAA

12C. (1) A person who is a licensed supplier under Part IVAA of the Act shall maintain —

- (a) a record in which there shall be recorded in respect of all tickets obtained by the licensed supplier —
- (i) the name of the person from whom the tickets were obtained;

- (ii) the day on which the tickets were obtained;
 - (iii) the number of batches obtained;
 - (iv) the number of tickets in each batch;
 - (v) the face value of the tickets in each batch;
 - (vi) the series number of the tickets in each batch; and
- (b) a record in which there shall be recorded in respect of all tickets supplied by the licensed supplier —
- (i) the name of the person to whom the tickets were supplied;
 - (ii) the day on which the tickets were supplied;
 - (iii) the number of batches supplied;
 - (iv) the number of tickets in each batch;
 - (v) the face value of the tickets in each batch;
 - (vi) the series number of the tickets in each batch.

(2) A person who is a licensed supplier under Part IVAA of the Act shall maintain a stock card in respect of each kind of ticket that has been obtained by, or supplied by, the licensed supplier showing —

- (a) the face value of tickets of that kind;
- and
- (b) the number of tickets of that kind that comprises a batch,

and setting out in respect of all tickets of that kind obtained by, or supplied by him, all of the other particulars referred to in subregulation (1) (a) and (b) and a running total of the number of batches of tickets of that kind currently in the possession of the licensed supplier.

Stamp Regulations 1979

r. 13

(3) For the purposes of subregulation (2) tickets are of the same kind where —

- (a) the tickets have the same face value and are identical if regard is not had to —
 - (i) the series number; or
 - (ii) the concealed portion that is to be exposed in the course of conducting a continuing lottery; and
- (b) the batch of which each ticket is a part comprises the same number of tickets.

(4) A person who is a licensed supplier under Part IVAA of the Act and receives from a person from whom he has obtained tickets any invoice in respect of such tickets shall keep every such invoice for 5 years after the tickets were so obtained.

[Regulation 12C inserted in Gazette 7 June 1985 p.1934.]

[12D. Repealed in Gazette 7 October 1994 p.5118.]

Approval of odd lot specialists

13. An approval of a broker for the purposes of the definition of “odd lot specialist” in section 112A shall be granted by instrument in writing under the hand of the Commissioner sent to the Secretary of the Australian Stock Exchange Limited or any other prescribed stock exchange and to the broker.

[Regulation 13 amended in Gazette 8 January 1993 p.71.]

Prescribed stock exchanges

13AA. For the purposes of paragraph (b) of the definition of “prescribed stock exchange” in section 112A (1) of the Act, the stock exchanges set out in the Fifth Schedule are prescribed stock exchanges.

[Regulation 13AA inserted in Gazette 17 September 1996 p.4710.]

Prescribed listed unit trusts (s. 112EA (1))

13AB. For the purposes of section 112EA (1) of the Act, a unit trust scheme set out in the Seventh Schedule is a prescribed listed unit trust if its units are listed on a prescribed stock exchange (as defined in s. 112A (1) of the Act).

*[Regulation 13AB inserted in Gazette 17 January 1997
p.437.]*

Prescribed form in section 112F

13A. For the purposes of section 112F (2), the prescribed form of the statement required to be prepared and lodged with the Commissioner in respect of the transfer is set out in form 4 of the Third Schedule.

*[Regulation 13A inserted in Gazette 15 December 1995
p.6126.]*

Record of sales or purchases of marketable securities and rights in respect of shares

14. (1) The details of the sale or purchase of a marketable security or right in respect of shares required to be entered in a record by a broker under section 112FB (1) are —

- (a) the date of that sale or purchase;
- (b) the name of the principal or broker, if any, for whom that sale or purchase was effected;
- (c) the quantity, and a full description, of the marketable security or right in respect of shares;
- (d) the selling price per unit, and the total selling price of the units sold or purchased, of the marketable security or right in respect of shares; and
- (e) the total amount of duty payable on that sale or purchase.

Stamp Regulations 1979

r. 16

(2) Nothing in subregulation (1) prevents a broker from entering in a record referred to in that subregulation such details of the sale or purchase concerned additional to the details referred to in that subsection as the broker requires for his own use.

(3) A broker keeping a record under section 112FB shall —

- (a) give each folio of the record a folio number in serial order;
- (b) retain the record in a permanent form for a period of 2 years from the date of the last entry therein of the sale or purchase of a marketable security or right in respect of shares.

[Regulation 14 amended in Gazette 7 October 1994 p.5118.]

[15. Repealed in Gazette 20 January 1984 p.128.]

Duties of registered persons

16. A registered person shall —

- (a) retain each certificate of registration issued to him under section 112J (3a) at the address in respect of which that certificate was so issued; and
- (b) on request make each certificate of registration referred to in paragraph (a) available for perusal by any person seeking to engage in rental business with him and answer all reasonable enquiries made by that person.

[Regulation 16 amended in Gazette 20 January 1984 p.128.]

[17. Repealed in Gazette 11 January 1985 p.177.]

Particulars to be contained in note or memorandum made under section 112P (1)

18. (1) The particulars required by section 112P (1) to be contained in a note or memorandum made under that subsection are —

- (a) the date on which that note or memorandum was made; and
- (b) the name and address of the unregistered person with whom the business concerned was transacted or offered to be transacted.

[(2) and (3) repealed]

(4) In the case of a note or memorandum made under section 112P (1) and relating to any rental business, the particulars to be contained in that note or memorandum include, in addition to the particulars set out in subregulation (1) —

- (a) the name and address of the person to whom the right to use the goods concerned was granted;
- (b) the date on which the right to use the goods concerned was granted;
- (c) the period for which the right referred to in paragraph (b) was granted;
- (d) a full description of the goods concerned; and
- (e) the total rental payable for the right referred to in paragraph (b).

(5) In this regulation —

“unregistered person” means a person carrying on any rental business (whether within or outside the State) who is not a registered person.

[Regulation 18 amended in Gazette 20 January 1984 p.128.]

Exercise of powers of Commissioner by subordinate officers or other persons

19. (1) The powers conferred on the Commissioner by the Act —
- (a) in respect of spoiled stamps within the meaning of section 15 may be exercised from time to time, in relation to stamps affixed to or impressed on instruments which are —
 - (i) cheques, by the manager of any bank to which authority has been granted under section 52; and
 - (ii) policies of insurance, by any person, or, in the case of a person which is a body corporate, the manager of that person, which person is an approved person for the purposes of section 95A;
 - (b) to remit any fine charged under section 20, to assess duty, to stamp instruments and to cancel adhesive stamps may be exercised from time to time by the person holding the office of Assistant Commissioner or a person holding the office of Assessor in the State Taxation Department;
 - (c) to remit any fine charged under section 20 may be exercised from time to time in approved cases by any person referred to in regulation 3;
 - (d) to make refunds in cash in respect of spoiled stamps relating to licences and transfers as defined in section 76B to applicants under section 15 and to take action for the recovery of unpaid duty, fines and penalties may be exercised from time to time by the Traffic Board established under the *Road Traffic Act 1974*;
 - (e) to take action for the recovery of unpaid duty, fines and penalties in respect of licences and transfers as defined in section 76B may be exercised from time to time by a local authority which is a licensing authority;
 - (ea) to refund under section 15A all of the *ad valorem* duty paid on an instrument that is cancelled, may be exercised in relation to motor vehicle licences and the transfer of motor

vehicle licences by the licensing authority to which an application for a licence or transfer is made;

- (f) to be satisfied that a person is an entitled person, and to assess duty, under section 75AE may be exercised by any person referred to in regulation 3 or a permitted person, but only in respect of the class of instrument for which he has received permission under section 112V (3);
- (g) to assess eligibility for, and (where appropriate) to allow, a rebate under section 75AG may be exercised by any person referred to in regulation 3 or a permitted person, but only in respect of the class of instrument for which he has received permission under section 112V (3);
- (h) to assess eligibility for, and (where appropriate) to allow, an exemption under section 75C may be exercised by any person referred to in regulation 3 or a permitted person, but only in respect of the class of instrument for which he has received permission under section 112V (3).

(2) The manager of a bank referred to in subparagraph (i), or the person or manager, as the case requires, referred to in subsection (1) (a) (ii) —

- (a) may destroy the cheques or policies of insurance, as the case requires, delivered to him in accordance with section 15 (2); and
- (b) shall, if he destroys the cheques or policies of insurance referred to in paragraph (a), furnish in writing to the Commissioner a certificate stating that he has done so and give in that certificate details sufficient to identify the cheques or policies of insurance so destroyed.

(3) In subregulation (1) “**permitted person**” means a person who has received permission under section 112V to pay duty on instruments of conveyance or transfer of property by way of return.

[Regulation 19 amended in Gazette 2 February 1982 p.408; 12 February 1988 p.402; 7 December 1990 pp.6054-5; 23 August 1991 p.4426; 18 November 1994 pp.5876-7; 15 December 1995 p.6126.]

Prescription of Commissioner as State taxation officer

20. The Commissioner is prescribed as a State taxation officer for the purposes of Part IIIA of the *Taxation Administration Act 1953* of the Commonwealth.

[Regulation 20 inserted in Gazette 27 March 1986 p.1302.]

Prescribed stock exchange (Act, Sch 3, item 2 (16))

21. For the purposes of item 2 (16) of the Third Schedule to the Act, a stock exchange set out in the Eighth Schedule is a prescribed stock exchange.

[Regulation 21 inserted in Gazette 17 January 1997 p.438.]

FIRST SCHEDULE

(Regulation 5 (1) (d).)

**DESIGNS AND COLOURS OF DENOMINATIONS OF
ADHESIVE STAMPS**

Item	Denomination	Design	Colour
1.	1 cent	Black Swan	Light Red
2.	2 cents	Honey Possum	Light Orange
3.	3 cents	Western Crayfish	Grey
4.	5 cents	Quokka	Yellow
5.	6 cents	Splendid Blue Wren	Light Green
6.	8 cents	Pitcher Plant	Dark Green
7.	10 cents	Marron	Light Brown
8.	20 cents	Western Magpie	Purple
9.	25 cents	Dunnart	Dark Pink
10.	50 cents	Kangaroo Paw	Light Blue
11.	1 dollar	Numbat	Dark Orange
12.	2 dollars	Western jewfish	Dark Green
13.	5 dollars	Noisy Scrub Bird	Dark Brown
14.	10 dollars	King Parrot	Dark Blue
15.	20 dollars	Short Necked Tortoise	Dark Red
16.	50 dollars	Qualup Bell	Khaki Green

SECOND SCHEDULE

(Regulation 5 (3) (a).)

TYPE OF STAMPING WHEN IMPRINTING

Item	Type of stamping	Form of symbol
1.	Original stamping	S/D
2.	Duplicate or counterpart stamping	DUP
3.	Fine	PEN
4.	Exemption	NDP
5.	Credit embossing	C/E

THIRD SCHEDULE

(Regulations 5 (4) (a), 8A, 8AB, 11, 12A and 13A)

PRESCRIBED FORMS

Form 1

PRESCRIBED FORM OF ADHESIVE COUPON

<p>WESTERN AUSTRALIAN STAMP DUTIES Paid as per Cash Register Imprint</p>
--

Form 1A

STAMP ACT 1921

Statement of Transaction Referred to
in Section 31B (1) (a), (d) or (e)

To The Commissioner of State Taxation

1. I/We
of
in the State of declare that I/we have entered
into a transaction to which section 31B (1) (a), (d) or (e) applies.
2. Details of property for which duty is chargeable, but which is not
the subject of an instrument chargeable with *ad valorem* duty,
are shown on Schedule 1 attached to this statement.
3. The consideration paid or payable in respect of the transaction
comprises —

(a) cash	\$
(b) amount of any liabilities assumed	\$
(c) any other consideration	\$
Total Consideration	\$
4. The transaction occurred on (date).

Stamp Regulations 1979

Sch. 3

5. The property was acquired in connection with the acquisition of a business known as *..... situated at (address).

*Mark "N/A" if not applicable.

6. The name(s) and address(es) of the other person(s) who entered into the transaction is/are —

7. Property for which duty is not chargeable has also/has not* been acquired pursuant to the same transaction.

*Delete whichever is not applicable. If exempt property has also been acquired, details, including values, must be shown on Schedule 2 attached to this statement.

8. The transaction is/is not* part of series of transactions (whether effected or evidenced by instruments or not) involving the disposition of the property shown in Schedule 1 and dispositions of other dutiable property.

*Delete whichever is not applicable.

I/we certify that all details in this statement and the attached schedule(s) are true and correct.

Signature(s) Date

Schedule 1 to Form 1A

STAMP ACT 1921

This is Schedule 1 to a Statement dated Details of Property on Which Duty is Chargeable

Table with 2 columns: Description, Value. Row 1: Aggregate Value of Property on which Duty is Chargeable \$

Signature(s) Date

Schedule 2 to Form 1A

STAMP ACT 1921

This is Schedule 2 to a Statement dated
Details of Property on Which Duty is Not Chargeable

	Value
	\$

Value of Property that is Exempt from Duty	\$

Signature(s)	Date

STAMP ACT 1921

FORM 1AA

STATEMENT OF TRANSACTION REFERRED TO
IN SECTION 31B (1) (aa)

TO THE COMMISSIONER OF STATE TAXATION

1. I/We
.
of
in the State of
declare that I/We have entered into a transaction to which section
31B (1) (aa) applies.
2. A description of the marketable securities or rights in respect of
shares relating to the transaction is as follows —
 - (a) Name of the company, corporation or trust
.
 - (b) Class of security
 - (c) Quantity
 - (d) Parvalue
 - (e) Paid up value

Stamp Regulations 1979

Sch. 3

3. The consideration paid or payable in respect of the transaction comprises —
- | | |
|---------------------------------------|----|
| (a) cash | \$ |
| (b) amount of any liabilities assumed | \$ |
| (c) any other consideration | \$ |
| | |
| TOTAL CONSIDERATION | \$ |
| | |
4. The transaction occurred on (date).
5. The unencumbered value of the marketable securities or rights in respect of shares as at the date the transaction occurred is \$
6. The name(s) and address(es) of the other person(s) who entered into the transaction is/are —
-
-
-

I/We certify that all details in this statement are true and correct.

Signature(s) Date

STAMP ACT 1921 Form 1B

STATEMENT OF LEASE TRANSACTION REFERRED TO IN
SECTION 31B (1) (b)

TO THE COMMISSIONER OF STATE TAXATION:

1. I/WE
of
in the State of advise as follows in respect of a transaction (in this form called "the transaction"), not effected or evidenced by any instrument chargeable with *ad valorem* duty, entered into by me/us, by which —

- | | | |
|--------------------------|--------------------------|--|
| (tick whichever applies) | <input type="checkbox"/> | vacant land only; or |
| | <input type="checkbox"/> | land, and buildings or fixtures thereon or both; or |
| | <input type="checkbox"/> | buildings or fixtures or both on land (excluding that land), |

was leased or was agreed to be leased and in respect of which there exists a written offer or acceptance of the nature specified in section 31B (1) (b).

- 2. The transaction was entered into on (date).
- 3. The leased property is situated at —
.....
- 4. The nature of the leased property is (e.g. vacant land, house, flat or shop) —
.....
- 5. The name(s) and address(es) of the lessor(s) (landlord(s)) is/are —
.....
- 6. The name(s) and address(es) of the lessee(s) (tenant(s)) is/are —
.....
- 7. The term of the lease is
- 8. The amount of the rental payable is \$. per (week, month, etc)
- 9. Details of any other amounts payable in respect of the use of the leased property are as follows —
.....

I certify that all the details contained in this statement are true and correct.

SIGNATURE DATE

NOTE: A COPY OF THE WRITTEN OFFER OR ACCEPTANCE REFERRED TO IN PARAGRAPH 1 MUST BE ATTACHED TO THIS STATEMENT.



STAMP ACT 1921

STATEMENT OF LOAN TRANSACTION REFERRED TO IN SECTION 31B (1) (c)

TO THE COMMISSIONER OF STATE TAXATION:

- 1. I/WE
of
in the State of advise as follows in respect of a transaction, not effected or evidenced by any instrument chargeable with *ad valorem* duty, entered into by me/us, by which moneys —
 - (a) were lent, or agreed to be lent, in, or for the purpose of being used in, the State;
 - (b) having been lent, were to be repaid in the State; or
 - (c) were lent to a person resident in the State,
and in respect of which there exists a written offer, acceptance, application or approval of the nature specified in section 31B (1) (c).
- 2. The transaction was entered into on(date)
- 3. The name(s) and address(es) of the lender(s) is/are —
.....
- 4. The name(s) and address(es) of the borrower(s) is/are —
.....
- 5. The amount of the moneys lent or agreed to be lent is \$
- 6. The period within which the loan moneys are repayable is —
.....
- 7. The terms of repayment of the loan moneys are —
.....

I certify that the details contained in this statement are true and correct.

SIGNATURE DATE

- NOTES: 1. A COPY OF THE WRITTEN OFFER, ACCEPTANCE, APPLICATION OR APPROVAL REFERRED TO IN PARAGRAPH 1 MUST BE ATTACHED TO THIS STATEMENT.
2. A CREDIT WILL BE GIVEN FOR DUTY WHICH HAS BEEN OR WILL BE PAID IN ANOTHER STATE OR IN A TERRITORY IN RESPECT OF THIS TRANSACTION. IF CLAIMING A CREDIT, SUPPLY EVIDENCE OF THAT PAYMENT OR OF ARRANGEMENTS TO MAKE THAT PAYMENT.

STAMP ACT 1921

Form 1D

Notice Under Section 31B (2) of a Transaction Referred to in Section 31B (1)

To The Commissioner of State Taxation

1. I/We
of
in the State of notify you that I/We have entered into a transaction to which —
_____ section 31B (1) (a), (aa), (d) or (e) applies;
_____ or
_____ section 31B (1) (b) applies;
_____ or
_____ section 31B (1) (c) applies.
(tick whichever applies)
2. The transaction was entered into on (date).
3. The total consideration paid or payable in respect of the transaction was*
(*Mark "N/A" in the case of a transaction to which section 31B (1) (b) or (c) applies).

Stamp Regulations 1979

Sch. 3

4. The name(s) and address(es) of the other person(s) who entered into the transaction is/are —

.....

I/We certify that all the details contained in this notice are true and correct.

Signature(s) Date

Note: In the case of a transaction effecting a lease of land or a loan of moneys, a copy of the relevant offer, acceptance, application or approval must be attached to this notice.

[Form 1E deleted]

Form 1F

WESTERN AUSTRALIA

Transfer of Land Act 1893 as amended No.

MEMORIAL

STAMP ACT 1921

Memorial under section 76AC relating to stamp duty payable

To the Registrar of Titles:

Notice is hereby given that —

1. *(a) I have reason to believe that stamp duty is payable under section 76AH*/section 76AO* of the Stamp Act 1921.

or

(b) Stamp duty under section 76AH/section 76AO* of the Stamp Act 1921 has been assessed but not paid.

* Delete as Appropriate

2. The duty is*/is believed to be* payable on the value of the land described in the Schedule to which the following company*/corporation* is entitled as provided by Part IIIA of the *Stamp Act 1921* —

.....

the registered proprietor described in the Schedule being that company*/that corporation*/a subsidiary (as defined) of that company*.

3. *A fine is also payable*/believed to be payable* under subsection (2)*/subsection (3)*/subsections (2) and (3)* of section 20 of the *Stamp Act 1921*.

SCHEDULE

Land Description Location, Lot, Certificate of Title (State whether whole or part of land in C of T)	Registered Proprietor Name and Address

Dated this _____ day of _____ 19____

.....
Witness _____ Commissioner of State Taxation

Stamp Regulations 1979

Sch. 3

(Reverse of Form 1F)

No.

MEMORIAL

FEES (office use)	\$	c

Parties

.....

.....

Lodged by: Commissioner of State Taxation

Address:

Phone No.:

Use this space for instructions if any documents are to issue to other than lodging party.

Agreements, Duplicates, Declarations, etc., lodged with this document. (To be filled in by person lodging.)

1	} Received Items
2	
3	
4	
5	
6	

Nos.

Rec. Clerk.

BELOW THIS LINE FOR OFFICE USE ONLY

	Registered at o'clock and particulars entered in the Register Book.
Endorsing instruction.	Initials of Signing Officer
<u>REGISTRAR OF TITLES.</u>	

Form 2

STAMP ACT 1921

MEMORANDUM UNDER SECTION 94 (2) OF ACT.

Insured for (a), of
in the State of Western Australia with or on behalf of
..... (b) of

Nature of Insurance
Amount Insured
Risk of Property Insured
Premium

Date 19

..... Signature.

- (a) Name of person or company for whose benefit the insurance is to operate.
- (b) Name of company outside the State with which insurance is effected.

Stamp Regulations 1979

Sch. 3

Form 3

STATE TAXATION DEPARTMENT

STAMP ACT 1921

Section 109 (6)

Regulation 12A

Licence Number:

LICENCE TO SUPPLY CONTINUING LOTTERY TICKETS.

of _____

is licensed under section 109 of the *Stamp Act 1921* as a licensed supplier of continuing lottery tickets for the purposes of the Act.

_____ 19 _____

Commissioner

Form 4

STAMP ACT 1921

**STATEMENT OF A SECURITIES LENDING
ARRANGEMENT DISPOSITION REFERRED TO
IN SECTION 112F (2)**

TO THE COMMISSIONER OF STATE TAXATION

1. I/We
.....
of

in the State of
declare that I/we am/are a party to a securities lending
arrangement to which section 112F (2) applies.

- 2. A description of the marketable securities or rights in respect of shares relating to the securities lending arrangement is as follows:
 - (a) Name of the Company, Corporation or Trust
 - (b) Class of security
 - (c) Quantity
 - (d) Par value
 - (e) Paid up value
- 3. The date of expiry of the re-acquisition time was
- 4. The unencumbered value of the marketable securities or rights in respect of shares as at the date of expiry of the re-acquisition time is \$
- 5. The amount of moneys paid as a result of the securities not being repaid to the lender is \$
- 6. Payment of \$ stamp duty is enclosed, calculated in accordance with Item 4A (1) of the Second Schedule to the Stamp Act on the greater of the unencumbered value (Item 4) or the amount of moneys paid at (Item 5).
- 7. The name(s) and address(es) of the other person(s) who entered into the securities lending arrangement is/are:
 -
 -
 -

I/We certify that all details in this statement are true and correct.

Signature(s) Date

.....

[Third Schedule amended in Gazette 26 April 1985 p.1424; 19 December 1986 pp.4865-9; 24 July 1987 pp.2821-2; 29 December 1989 pp.4666-8; 7 October 1994 pp.5118-19; 15 December 1995 p.6127; 14 June 1996 p.2606.]

FOURTH SCHEDULE

[Regulation 8AA]

PRESCRIBED KINDS OF BUSINESS LICENCE

1. An authorization or entitlement within the meaning of the *Fish Resources Management Act 1994*.
2. A pearling licence, hatchery licence or quota within the meaning of the *Pearling Act 1990*.
3. Taxi plates within the meaning of the *Taxi Act 1994*.
4. A licence within the meaning of the *Liquor Licensing Act 1988*.
5. A licence within the meaning of Part IVA of the *Marketing of Eggs Act 1945*.
6. A commercial radio broadcasting licence or commercial television broadcasting licence within the meaning of the *Broadcasting Services Act 1992* of the Commonwealth.

[*Fourth Schedule inserted in Gazette 14 June 1996 p.2606.*]

FIFTH SCHEDULE

[Regulation 13AA]

PRESCRIBED STOCK EXCHANGES
(s. 112A (1))

Stock Exchange of Newcastle Limited

The Stock Exchange of Ballarat Limited

The Stock Exchange of Bendigo Limited

*[Fifth Schedule inserted in Gazette 17 September 1996
p.4710; amended in Gazette 17 January 1997 p.438.]*

SIXTH SCHEDULE

[Regulation 5A]

PRESCRIBED SECURITIES

(s. 4 (1))

1. An exchange traded option (as defined in section 112A (1) of the Act), including a warrant, issued in respect of a marketable security, unless the holder of the option or warrant —

- (a) is directly or indirectly entitled to dividends (or the franking credits attached to them) payable, or to rights issues made, in respect of the marketable security; or
- (b) is directly or indirectly entitled to exercise voting rights in respect of the marketable security.

2. A unit or sub-unit in a private unit trust scheme (as defined in section 63 (2) of the Act) the assets of which include a marketable security that is listed on a prescribed stock exchange (as defined in section 112A (1) of the Act).

[Sixth Schedule inserted in Gazette 17 January 1997 p.438.]

SEVENTH SCHEDULE

[Regulation 13AB]

**PRESCRIBED LISTED UNIT TRUSTS
(s. 112EA (1))**

Benchmark Australian All Ordinaries Index Trust created by deed dated 21 October 1996 between Benchmark Securities Management Ltd (ACN 069 933 991) and Perpetual Trustee Company Ltd (ACN 000 001 007).

*[Seventh Schedule inserted in Gazette 17 January 1997
p.438.]*

EIGHTH SCHEDULE

[Regulation 21]

PRESCRIBED STOCK EXCHANGES
(Act, Sch 3, item 2 (16))

London Stock Exchange

*[Eighth Schedule inserted in Gazette 17 January 1997
p.439.]*

=====

Stamp Regulations 1979

NOTES

¹ This reprint is a compilation as at 10 March 1997 of the *Stamp Regulations 1979* published in the *Gazette* on 7 December 1979 and includes the amendments effected by the regulations referred to in the following Table.

Table of Regulations

Regulation	Gazettal	Commencement	Miscellaneous
<i>Stamp Regulations 1979</i>	7 December 1979 pp.3780-7		
<i>Stamp Amendment Regulations 1982</i>	2 February 1982 p.408	2 February 1982	
<i>Stamp Amendment Regulations (No. 2) 1982</i>	17 September 1982 p.3730	31 January 1983	
<i>Stamp Amendment Regulations 1983</i>	9 September 1983 p.3310	1 December 1983	
<i>Stamp Amendment Regulations 1984</i>	20 January 1984 p.128	20 January 1984	
<i>Stamp Amendment Regulations 1985</i>	11 January 1985 p.177	1 January 1985	
<i>Stamp Amendment Regulations (No. 2) 1985</i>	26 April 1985 p.1424	26 April 1985	
<i>Stamp Amendment Regulations (No. 3) 1985</i>	7 June 1985 pp.1933-4	1 July 1985	
<i>Stamp Amendment Regulations (No. 4) 1985</i>	3 January 1986 p.10	3 January 1986	
<i>Stamp Amendment Regulations 1986</i>	27 March 1986 p.1302	27 March 1986	
<i>Stamp Amendment Regulations (No. 2) 1986</i>	19 December 1986 pp.4865-8	11 November 1986 (see regulation 2)	
<i>Stamp Amendment Regulations (No. 3) 1986</i>	19 December 1986 pp.4868-9	19 December 1986	
<i>Stamp Amendment Regulations 1987</i>	16 April 1987 p.1365	11 November 1986 (see regulation 2)	
<i>Stamp Amendment Regulations (No. 2) 1987</i>	24 July 1987 pp.2821-2	24 July 1987	

Stamp Regulations 1979

Regulation	Gazettal	Commencement	Miscellaneous
<i>Stamp Amendment Regulations (No. 3) 1987</i>	7 August 1987 p.3081	7 August 1987	
<i>Stamp Amendment Regulations 1988</i>	12 February 1988 p.402	12 February 1988	
<i>Stamp Amendment Regulations 1989</i>	30 June 1989 p.1896	30 June 1989	
<i>Stamp Amendment Regulations (No. 2) 1989</i>	29 December 1989 pp.4666-8	29 December 1989	
<i>Stamp Amendment Regulations 1990</i>	20 July 1990 p.3544	20 July 1990	
<i>Stamp Amendment Regulations (No. 2) 1990</i>	7 December 1990 pp.6054-5	7 December 1990	
<i>Stamp Amendment Regulations (No. 2) 1991</i>	5 July 1991 p.3377	5 July 1991	
<i>Stamp Amendment Regulations 1991</i>	16 August 1991 p.4336	1 September 1991	
<i>Stamp Amendment Regulations (No. 3) 1991</i>	23 August 1991 pp.4425-6	23 August 1991	
<i>Stamp Amendment Regulations 1992</i>	3 July 1992 p.2982	3 July 1992	
<i>Stamp Amendment Regulations (No. 2) 1992</i>	31 July 1992 p.3800	31 July 1992	
<i>Stamp Amendment Regulations (No. 3) 1992</i>	25 September 1992 p.4776	25 September 1992	
<i>Stamp Amendment Regulations (No. 4) 1992</i>	8 January 1993 p.71	8 January 1993	
<i>Stamp Amendment Regulations 1994</i>	3 June 1994 p.2323	3 June 1994	
<i>Stamp Amendment Regulations (No. 2) 1994</i>	18 November 1994 pp.5876-77	18 November 1994	
<i>Stamp Amendment Regulations (No. 3) 1994</i>	7 October 1994 pp.5118-19	7 October 1994	
<i>Stamp Amendment Regulations (No. 2) 1995</i>	24 November 1995 p.5462	25 November 1995 (see regulation 2 and <i>Gazette</i> 24 November 1995 p.5390)	

Stamp Regulations 1979

Regulation	Gazetta	Commencement	Miscellaneous
<i>Stamp Amendment Regulations 1995</i>	15 December 1995 pp.6126-8	15 December 1995	
<i>Stamp Amendment Regulations 1996</i>	14 June 1996 pp.2604-6	14 June 1996	
<i>Stamp Amendment Regulations (No. 2) 1996</i>	17 September 1996 p.4710	17 September 1996	
<i>Stamp Amendment Regulations 1997</i>	17 January 1997 pp.437-9	Regulations 4 and 8 operative 15 July 1996 (see regulation 2 (2)); regulations 6 and 10 operative 30 November 1995 (see regulation 2 (3)); balance: 17 January 1997 (see regulation 2 (1))	
