

STATE TAXATION

SX301

FINANCIAL INSTITUTIONS DUTY ACT 1983

FINANCIAL INSTITUTIONS DUTY AMENDMENT REGULATIONS 1991

Made by His Excellency the Governor in Executive Council.

Citation

1. These regulations may be cited as the *Financial Institutions Duty Amendment Regulations 1991*.

Principal regulations

2. In these regulations the *Financial Institutions Duty Regulations 1984** are referred to as the principal regulations.

[*Published in the Gazette on 20 January 1984 at pp. 126-128. For amendments to 11 March 1991 see p. 229 of 1989 Index to Legislation of Western Australia and Gazette of 8 June 1990.]

Regulation 5 amended

3. Regulation 5 of the principal regulations is amended in subregulation (2)—

(a) by deleting paragraph (a) and substituting the following paragraph—

“ (a) any pension, benefit or allowance under the *Social Security Act 1947* of the Commonwealth; ”;

and

(b) in paragraph (b), by deleting “*Repatriation Act 1920*” and substituting the following—

“ *Veterans' Entitlements Act 1986* ”.

Regulation 5B inserted

4. After regulation 5A of the principal regulations the following regulation is inserted—

Prescription under section 10 (4) (r)—Defence
Service Homes Corporation loans

“ 5B. A receipt by a bank which is the consequence of a loan repayment made in respect of a Defence Service Homes Corporation loan is prescribed under section 10 (4) (r) of the Act as a receipt to which the Act does not apply. ”.

By His Excellency's Command,

L. AULD, Clerk of the Council.