

Western Australia

## **Stamp Regulations 1979**



## Stamp Regulations 1979

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### CONTENTS

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1.	Citation	1
2.	Interpretation	1
3.	Prescribed persons in respect of adhesive coupons	1
4.	Procedure on stamping adhesive coupons	1
5.	Form, size and material of stamps and dies and mode and place of impressing, affixing or denoting value of same	2
5A.	Recognised financial markets (s. 4(1))	4
6.	Commission allowed licensed vendor of adhesive stamps	4
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
8AA.	Prescribed business licences	6
8AAA.	Exemption under section 31B	6
8B.	Prescribed rate of interest under section 33A	7
9.	Indicating stamps	7
10.	Financial institutions authorised to pay duty on cheques by return	8
10AA.	Exempt motor vehicle licences	11
10A.	Security instruments exempt in other States	11
16.	Duties of registered persons	12
18.	Particulars to be contained in note or memorandum made under section 112P(1)	12
19.	Exercise of powers of Commissioner by subordinate officers or other persons	13

**Contents**

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20.	Prescription of Commissioner as State taxation officer	15
	First Schedule	16
	Second Schedule	17
	Third Schedule	18
	Fourth Schedule	19
	Fifth Schedule — Recognised financial markets	20

**Notes**

Compilation table	21
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## Stamp Regulations 1979

### 1. Citation

These regulations may be cited as the *Stamp Regulations 1979* <sup>1</sup>.

### 2. Interpretation

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.]*

### 3. Prescribed persons in respect of adhesive coupons

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.]*

### 4. Procedure on stamping adhesive coupons

- (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 —

r. 5

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- (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 authorised 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.]*

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

- (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 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

**r. 5A**

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- (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.

**5A. Recognised financial markets (s. 4(1))**

For the purposes of the definition of “recognised financial market” in section 4(1) of the Act, a financial market set out in the Fifth Schedule is a recognised financial market.

*[Regulation 5A inserted in Gazette 6 Jun 2003 p.2024.]*

**6. Commission allowed licensed vendor of adhesive stamps**

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.]*



**7. Prescribed spoil fee**

- (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.

**7A. Health insurance policies exempted**

- (1) In this regulation —  
**“health insurance business”** has the meaning given under section 67 of the *National Health Act 1953* of the Commonwealth;  
**“registered organisation”** has the meaning given under section 4 of the *National Health Act 1953* of the Commonwealth.
- (2) A policy of insurance issued by a registered organisation in the course of the registered organisation’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.]*

**7B. Defence Service Homes Insurance Scheme policies exempted**

- (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.]*

**8. Prescribed persons in respect of cancellation of adhesive stamps**

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.]*

*[8A. Repealed in Gazette 24 July 1998 p.3912.]*

**8AA. Prescribed business licences**

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.]*

**8AAA. Exemption under section 31B**

- (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 —

**“credit”** is provided if under a contract —

- (a) payment of a debt owed by one person (the debtor) to another (the credit provider) is deferred; or
- (b) one person (the debtor) incurs a deferred debt to another (the credit provider);

**“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;

**“personal loan”** means credit (other than credit secured by a mortgage, charge or otherwise by property or the deposit of title deeds) provided under a contract that —

- (a) does not involve the provision of credit by way of overdraft;
- (b) is not a short term money market dealing; and
- (c) is not a contract under which —
  - (i) multiple advances of credit are contemplated; and
  - (ii) the amount of available credit ordinarily increases as the amount of credit is reduced.

*[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); amended in Gazette 11 November 1997 p.6280.]*

*[8AB. Repealed in Gazette 24 July 1998 p.3912.]*

#### **8B. Prescribed rate of interest under section 33A**

The prescribed rate of interest payable by the Commissioner under section 33A is 6% per annum.

*[Regulation 8B inserted in Gazette 19 December 1986 p.4865; 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; 28 November 1997 p.7030.]*

### **9. Indicating stamps**

- (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 —

**r. 10**

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- (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.

**10. Financial institutions authorised to pay duty on cheques by return**

- (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 financial institution; or
  - (b) a specified quantity of cheques drawn on the applicant financial institution for a specified customer of that financial institution and to the specified design of that customer sanctioned by that financial institution.
- (2) A financial institution to which an authority referred to in subregulation (1)(a) has been granted shall lodge with the Commissioner not later than the 15th day of each month a return setting out the total number of standard cheques of that financial institution —
  - (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 subregulation (1)(b) 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 financial institution shall lodge with the Commissioner not later than the 15th 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).
- (5) All cheques printed in accordance with an authority referred to in —
  - (a) subregulation (1)(b) shall be serially numbered and the serial number allotted to each cheque shall be printed thereon; and
  - (b) subsection (1)(a) or (b) that are delivered to an authorised financial institution shall be included in the records of the authorised financial institution and the authorised financial institution shall account for the duty payable on those cheques to the Commissioner by way of returns lodged under subregulation (4).
- (6) An authorised financial institution 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);

**r. 10**

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- (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 financial institution —

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

or

- (b) drawn on a financial institution other than an authorised financial institution 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 financial institution shall not, unless the Commissioner otherwise permits in writing, deliver the cheques to any person other than the authorised financial institution.

- (9) An authorised financial institution shall not cause a printer to print the words “Stamp Duty Paid” on the cheques referred to in subregulation (1)(a) or (b) except in accordance with the authority granted to the authorised financial institution for the purpose.

- (10) In this regulation —

**“authorised financial institution”** means financial institution to which an authority referred to in subregulation (1)(a) or (b) has been granted.

*[Regulation 10 amended in Gazette 10 November 1998 pp.6158-9.]*

**10AA. Exempt motor vehicle licences**

For the purposes of item 9(3) of the Third Schedule to the Act —

- (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; amended in Gazette 18 July 1997 p.3783.]*

**10A. Security instruments exempt in other States**

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;
- (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.]*

*[11. Repealed in Gazette 24 July 1998 p.3912.]*

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

*[12A. Repealed in Gazette 24 July 1998 p.3912.]*

*[12B, 12C. Repealed in Gazette 23 June 2000 p.3211.]*

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

*[13, 13AA, 13AB. repealed in Gazette 5 June 2001 p.2855.]*

*[13A. Repealed in Gazette 24 July 1998 p.3912.]*

*[14. Repealed in Gazette 5 June 2001 p.2855.]*

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

**16. Duties of registered persons**

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.]*

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

- (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.]*

**19. Exercise of powers of Commissioner by subordinate officers or other persons**

- (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 financial institution 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 reassess duty, to create a memorandum under section 31A(1), 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 by an officer of the State Revenue 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 financial institution 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 Feb 1982 p. 408; 12 Feb 1988 p. 402; 7 Dec 1990 p. 6054-5; 23 Aug 1991 p. 4426; 18 Nov 1994 p. 5876-7; 15 Dec 1995 p. 6126; 10 Nov 1998 p. 6158-9; 12 Apr 2001 p. 2105.]*

## **20. Prescription of Commissioner as State taxation officer**

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.]*

*[21, 22, 23. Repealed in Gazette 5 June 2001 p.2855.]*

**First Schedule**

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**First Schedule**

(Regulation 5(1)(d).)

**Designs and colours of denominations of adhesive stamps**

<b>Item</b>	<b>Denomination</b>	<b>Design</b>	<b>Colour</b>
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

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Second Schedule

**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

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**Third Schedule**

(Regulation 5(4)(a))

**Prescribed forms**

*[Heading amended in Gazette 24 July 1998 p.3912.]*

Form 1

**PRESCRIBED FORM OF ADHESIVE COUPON**

**WESTERN AUSTRALIAN STAMP DUTIES**

**Paid as per Cash Register Imprint**

*[Forms 1A, 1AA, 1B, 1C, 1D, 1E, 1F, 2, 3, 4 deleted]*

*[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.5118-9; 15 December 1995  
p.6127; 14 June 1996 p.2606; 24 July 1998 p.3912.]*

## Fourth Schedule

[Regulation 8AA]

### Prescribed kinds of business licence

1. An authorisation 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.
7. A subscription based broadcasting licence allocated under Part 7 of the *Broadcasting Services Act 1992* of the Commonwealth.

*[Fourth Schedule inserted in Gazette 14 June 1996 p.2606; amended in Gazette 1 October 1999 p.4728.]*

**Fifth Schedule**

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**Fifth Schedule — Recognised financial markets**

*[Heading amended in Gazette 6 Jun 2003 p. 2024.]*

[regulation 5A]

The Australian Stock Exchange Limited

The Stock Exchange of Newcastle Limited

Any financial market or stock exchange that is a member of the Federation  
Internationale des Bourses de Valeurs (FIBV).

*[Fifth Schedule inserted in Gazette 5 June 2001 p.2855; amended in Gazette  
6 Jun 2003 p. 2024.]*

*[Sixth Schedule repealed in Gazette 5 Jun 2001 p. 2856.]*

*[Seventh, Eighth, Ninth and Tenth Schedules repealed in Gazette 5 Jun 2001  
p. 2855.]*



### Notes

- <sup>1</sup> This is a compilation of the *Stamp Regulations 1979* and includes the amendments effected by the regulations referred to in the following Table <sup>4, 5</sup>.

**Compilation table**

Citation	Gazettal	Commencement
<i>Stamp Regulations 1979</i>	7 Dec 1979 pp.3780-7	7 Dec 1979
<i>Stamp Amendment Regulations 1982</i>	2 Feb 1982 p.408	2 Feb 1982
<i>Stamp Amendment Regulations (No. 2) 1982</i>	17 Sep 1982 p.3730	31 Jan 1983 (see regulation 2)
<i>Stamp Amendment Regulations 1983</i>	9 Sep 1983 p.3310	1 Dec 1983 (see regulation 2)
<i>Stamp Amendment Regulations 1984</i>	20 Jan 1984 p.128	20 Jan 1984
<i>Stamp Amendment Regulations 1985</i>	11 Jan 1985 p.177	1 Jan 1985 (see regulation 2)
<i>Stamp Amendment Regulations (No. 2) 1985</i>	26 Apr 1985 p.1424	26 April 1985
<i>Stamp Amendment Regulations (No. 3) 1985</i>	7 Jun 1985 pp.1933-4	1 Jul 1985 (see regulation 2)
<i>Stamp Amendment Regulations (No. 4) 1985</i>	3 Jan 1986 p.10	3 Jan 1986
<i>Stamp Amendment Regulations 1986</i>	27 Mar 1986 p.1302	27 Mar 1986
<i>Stamp Amendment Regulations (No. 2) 1986</i>	19 Dec 1986 pp.4865-8	11 Nov 1986 (see regulation 2)
<i>Stamp Amendment Regulations (No. 3) 1986</i>	19 Dec 1986 pp.4868-9	19 December 1986
<i>Stamp Amendment Regulations 1987</i>	16 Apr 1987 p.1365	11 Nov 1986 (see regulation 2)
<i>Stamp Amendment Regulations (No. 2) 1987</i>	24 Jul 1987 pp.2821-2	24 Jul 1987
<i>Stamp Amendment Regulations (No. 3) 1987</i>	7 Aug 1987 p.3081	7 Aug 1987
<i>Stamp Amendment Regulations 1988</i>	12 Feb 1988 p.402	12 Feb 1988
<i>Stamp Amendment Regulations 1989</i>	30 Jun 1989 p.1896	30 Jun 1989

## Stamp Regulations 1979

Citation	Gazettal	Commencement
<i>Stamp Amendment Regulations (No. 2) 1989</i>	29 Dec 1989 pp.4666-8	29 Dec 1989
<i>Stamp Amendment Regulations 1990</i>	20 Jul 1990 p.3544	20 Jul 1990
<i>Stamp Amendment Regulations (No. 2) 1990</i>	7 Dec 1990 pp.6054-5	7 Dec 1990
<i>Stamp Amendment Regulations 1991</i>	16 Aug 1991 p.4336	1 Sep 1991 (see regulation 2)
<i>Stamp Amendment Regulations (No. 2) 1991</i>	5 Jul 1991 p.3377	5 Jul 1991
<i>Stamp Amendment Regulations (No. 3) 1991</i>	23 Aug 1991 pp.4425-6	23 Aug 1991
<i>Stamp Amendment Regulations 1992</i>	3 Jul 1992 p.2982	3 Jul 1992
<i>Stamp Amendment Regulations (No. 2) 1992</i>	31 Jul 1992 p.3800	31 Jul 1992
<i>Stamp Amendment Regulations (No. 3) 1992</i>	25 Sep 1992 p.4776	25 Sep 1992
<i>Stamp Amendment Regulations (No. 4) 1992</i>	8 Jan 1993 p.71	8 Jan 1993
<i>Stamp Amendment Regulations 1994</i>	3 Jun 1994 p.2323	3 Jun 1994
<i>Stamp Amendment Regulations (No. 2) 1994</i>	18 Nov 1994 pp.5876-7	18 Nov 1994
<i>Stamp Amendment Regulations (No. 3) 1994</i>	7 Oct 1994 pp.5118-9	7 Oct 1994
<i>Stamp Amendment Regulations 1995</i>	15 Dec 1995 pp.6126-8	15 Dec 1995
<i>Stamp Amendment Regulations (No. 2) 1995</i>	24 Nov 1995 p.5462	25 Nov 1995 (see regulation 2 and <i>Gazette</i> 24 Nov 1995 p.5390)
<i>Stamp Amendment Regulations 1996</i>	14 Jun 1996 pp.2604-6	14 Jun 1996
<i>Stamp Amendment Regulations (No. 2) 1996</i>	17 Sep 1996 p.4710	17 Sep 1996

Citation	Gazettal	Commencement
<i>Stamp Amendment Regulations 1997</i>	17 Jan 1997 pp.437-9	Regulations 4 and 8: operative 15 Jul 1996 (see regulation 2(2)); regulations 6 and 10: operative 30 Nov 1995 (see regulation 2(3)); balance: 17 Jan 1997 (see regulation 2(1))
<i>Stamp Amendment Regulations (No. 2) 1997</i>	18 Jul 1997 pp.3783-4	Regulations 5 and 6: deemed operative 14 Jan 1997 (see regulation 2(2)); balance: operative 18 Jul 1997
<i>Stamp Amendment Regulations (No. 3) 1997</i>	11 Nov 1997 p.6280	11 Nov 1997
<i>Stamp Amendment Regulations (No. 4) 1997</i>	28 Nov 1997 pp.7029-30	28 Nov 1997
<i>Stamp Amendment Regulations (No. 5) 1997</i>	6 Feb 1998 pp.663-4	6 Feb 1998
<i>Stamp Amendment Regulations 1998</i>	24 Jul 1998 p.3912	24 Jul 1998
<i>Stamp Amendment Regulations (No. 2) 1998</i>	10 Nov 1998 pp.6158-9	1 Dec 1998 (see regulation 2)
<i>Stamp Amendment Regulations (No. 2) 1999</i>	1 Oct 1999 pp.4727-8	1 Oct 1999
<i>Stamp Amendment Regulations 2000</i>	23 Jun 2000 pp.3210-11	1 Jul 2000 (see regulation 2)
<i>Stamp Amendment Regulations 2001</i>	12 Apr 2001 p. 2105	12 Apr 2001
<i>Stamp Amendment Regulations (No. 2) 2001</i> <sup>3</sup>	5 Jun 2001 pp.2854-6	1 Jul 2001 (see regulation 2)
<i>Corporations (Consequential Amendments) (FSR) Regulations 2003 Pt. 3</i>	6 Jun 2003 p. 2023-6	11 Mar 2002 (see r. 2 and Commonwealth <i>Gazette</i> 24 Oct 2001 No. GN 42)

<sup>2</sup> Footnote no longer required.

<sup>3</sup> Regulation 8(2) of the *Stamp Amendment Regulations (No. 2) 2001* reads as follows:

“

- (2) The repeal of regulation 14 of the *Stamp Regulations 1979* does not affect the duties of a broker under that regulation.

”.

- <sup>4</sup> Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 7 this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*. Pt. 1 and Pt. 7 Div. 2 of those regulations read as follows:

“

## **Part 1 — Preliminary**

### **1. Citation**

These regulations may be cited as the *Commonwealth Places (Mirror Taxes Administration) Regulations 2002*.

### **2. Commencement**

- (1) These regulations do not have effect unless an arrangement is in operation under section 5 of the Act.
- (2) When such an arrangement is in operation, these regulations and the modifications they prescribe are deemed to have taken effect on 6 October 1997.
- (3) If a State taxing law was repealed before these regulations take effect then, despite the repeal, when these regulations are deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified, in accordance with these regulations, on 6 October 1997.

### **3. Modification of State taxing laws**

- (1) In its operation as an applied WA law, the Act is modified by omitting section 7.
- (2) For the purposes of section 7(2) of the Act, each State taxing law is taken to be modified to the extent necessary to give effect to subregulation (3).
- (3) If —
  - (a) a State taxing law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding applied law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction;
  - (b) a person is required or permitted, or could be required or permitted, to take an action under both the State taxing law and the corresponding applied law in relation to the event, state of affairs or transaction;
  - (c) the person has taken the action in accordance with the corresponding applied law; and

- (d) the Commissioner has enough information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the State taxing law or the corresponding applied law or both, as the case requires,
- then —
- (e) the person is not required to take the action under the State taxing law; and
  - (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the State taxing law in relation to the event, state of affairs or transaction.
- (4) The particular modifications set out in these regulations of certain State taxing laws have effect for the purposes of section 7(2) of the Act.

## Part 7 — Stamp duty

### Division 2 — The Stamp Regulations 1979

**71. Modification of the Stamp Regulations 1979**

This Division sets out modifications of the *Stamp Regulations 1979*.\*.

[\* *Reprinted as at 3 November 2000.*  
*For amendments to 14 November 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 319.*]

**72. Regulation 1A inserted**

After regulation 1 the following regulation is inserted —

“

**1A. Application of regulations in non-Commonwealth places**

- (1) In these regulations, unless the contrary intention appears —
  - (a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of Western Australia; and
  - (b) a reference to the Act is to be read as a reference to the Act in its application as a law of Western Australia.
- (2) These regulations are to be read with the applied Stamp Regulations as a single body of law.

(3) In these regulations —

**“applied Stamp Regulations”** means the *Stamp Regulations 1979* of Western Australia in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

**“Commonwealth Mirror Taxes Act”** means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

**“Commonwealth place”** means a Commonwealth place in or in relation to which the applied Stamp Regulations apply, or are taken to have applied, under the Commonwealth Mirror Taxes Act.

”

”

<sup>5</sup> Under the *Commonwealth Places (Mirror Taxes Administration) Act 1999* s. 8(2) of the Commonwealth, this Act is to be read and construed with any modifications referred to in subsection (1) of that section and, in particular, with the modifications set out in the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*. Pt. 1 and Pt. 7 Div. 2 of that notice read as follows:

“

## Part 1 — Preliminary

### 1. Citation

This notice may be cited as the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*.

### 2. Commencement

- (1) This notice does not have effect unless an arrangement is in operation under section 9 of the Commonwealth Places Mirror Taxes Act in relation to Western Australia.
- (2) When such an arrangement is in operation, this notice and the modifications it prescribes are deemed to have taken effect on 6 October 1997.
- (3) If an applied WA law was repealed before this notice takes effect then, despite the repeal, when this notice is deemed under subsection (2) to have taken effect, the repealed law is deemed to have been modified on 6 October 1997 as set out in this notice.

**3. Definitions**

In this notice —

**“applied WA law”** means the provisions of a State taxing law of Western Australia that apply or are taken to have applied in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act;

**“Commonwealth Mirror Taxes Act”** means the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth;

**“WA taxing law”** means a State taxing law of Western Australia.

**4. Modification of applied WA laws**

- (1) For the purposes of section 8 of the Commonwealth Mirror Taxes Act, each applied WA law is taken to be modified to the extent necessary to give effect to subregulation (2).
- (2) If —
  - (a) an applied WA law applies, or could apply, to any extent, to or in relation to an event, state of affairs or transaction, and the corresponding State taxing law also applies, or could apply, to any extent, to or in relation to the same event, state of affairs or transaction;
  - (b) a person is required or permitted, or could be required or permitted, to take an action under both the applied WA law and the corresponding State taxing law in relation to the event, state of affairs or transaction;
  - (c) the person has taken the action in accordance with the corresponding State taxing law; and
  - (d) the Commissioner has enough information about the event, state of affairs or transaction to carry out his or her functions in relation to it under the applied WA law or the corresponding State taxing law or both, as the case requires,then —
  - (e) the person is not required to take the action under the applied WA law; and
  - (f) the Commissioner may carry out his or her functions in relation to the event, state of affairs or transaction as if the person had taken whatever action is required or permitted under the applied WA law in relation to the event, state of affairs or transaction.
- (3) The particular modifications set out in this notice of certain applied WA laws have effect for the purposes of section 8 of the Commonwealth Mirror Taxes Act.

## Part 7 — Stamp duty

### Division 2 — The applied *Stamp Regulations 1979*

**106. Modification of the applied regulations**

This Division sets out modifications of the *Stamp Regulations 1979*\* of Western Australia.

[\* Reprinted 3 November 2000.

For amendments to 9 December 2002 see 2001 Index to Legislation of Western Australia, Table 4, p. 319.]

**107. Regulation 1A inserted**

After regulation 1 the following regulation is inserted —

“

**1A. Application of regulations in Commonwealth places**

(1) In these regulations —

- (a) a reference to these regulations is to be read as a reference to these regulations in their application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act; and
- (b) a reference to the Act is to be read as a reference to the Act in its application as a law of the Commonwealth in or in relation to Commonwealth places in Western Australia in accordance with the Commonwealth Mirror Taxes Act.

(2) These regulations are to be read as a single body of law with the *Stamp Regulations 1979* in their application as a law of Western Australia.

(3) In addition to being modified as prescribed by the *Commonwealth Places (Mirror Taxes) (Modification of Applied Laws (WA)) Notice 2002*, these regulations are deemed to be further modified to any extent that is necessary or convenient to enable these regulations to operate effectively as a law of the Commonwealth.

”.

**108. Regulation 19 modified**

Regulation 19(1)(b) is modified by deleting “State Revenue Department” and inserting instead —



“

Department of Treasury and Finance of Western Australia

”

”