

Western Australia

## **Stamp Amendment Act 2006**

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As at 11 Dec 2006

No. 67 of 2006

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Western Australia

## Stamp Amendment Act 2006

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Western Australia

## Stamp Amendment Act 2006

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No. 67 of 2006

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**An Act to amend the *Stamp Act 1921*.**

[Assented to 11 December 2006]

The Parliament of Western Australia enacts as follows:

**1. Short title**

This is the *Stamp Amendment Act 2006*.

**2. Commencement**

- (1) Subject to subsection (2), this Act comes into operation on the day after the day on which it receives the Royal Assent.
- (2) Section 4 is deemed to have come into operation on 27 June 2006.

**3. The Act amended**

The amendments in this Act are to the *Stamp Act 1921*\*.

[\* *Reprint 16 as at 12 May 2006.*

*For subsequent amendments see Act No. 31 of 2006.*]

**4. Section 73D amended**

(1) After section 73D(1a) the following subsections are inserted —

“

(1b) For the purposes of this section, if —

- (a) the unit trustee (“**Trustee A**”) of a unit trust scheme (“**Trust A**”) holds as trustee of Trust A a unit in another unit trust scheme (“**Trust B**”); and
- (b) the unit trustee of Trust B holds as trustee of Trust B —
  - (i) land and chattels situated in Western Australia; or
  - (ii) any interest, including any beneficial interest and any interest taken to be held by that trustee by the operation of this subsection, in land and chattels situated in Western Australia,

Trustee A is taken to hold as trustee of Trust A an undivided share, equivalent to the proportion of the total issued units under Trust B represented by the unit in Trust B held by Trustee A, in the land and chattels or in that interest in land and chattels.

(1c) Subsection (1b) —

**s. 4**

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- (a) applies for the purposes of a disposition made on or after 27 June 2006 in relation to a unit in a unit trust scheme; and
- (b) has effect despite anything to the contrary in any trust deed or other document.

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- (2) Section 73D(6) is amended after “subsection” by inserting —  
“ (1b) or ”.

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