

STAMP.

No. 72 of 1965.

AN ACT to amend the Stamp Act, 1921-1963.*[Assented to 25th November, 1965.]*

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

Short title
and citation.
Reprinted
approved
for reprint
22nd April,
1963 as
amended by
Nos. 7 of 1963,
37 of 1963,
57 of 1963 and
58 of 1963.

1. (1) This Act may be cited as the *Stamp Act Amendment Act, 1965*.

(2) In this Act the Stamp Act, 1921-1963, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Stamp Act, 1921-1965.

2. (1) Except as provided in subsection (2) of this section, this Act shall come into operation on the first day of January, nineteen hundred and sixty-six. Commence-
ment.

(2) Sections seven, eight and paragraph (d), subparagraph (i) of paragraph (h), subparagraphs (i), (ii), (iii) and (v) of paragraph (j) and paragraph (o) of section sixteen of this Act shall come into operation on the first day of December, nineteen hundred and sixty-five and sections three, fourteen and paragraph (c) of section sixteen of this Act shall come into operation on the fourteenth day of February, nineteen hundred and sixty-six.

3. Section fifteen of the principal Act is amended— S. 15
amended.

(a) by adding after the word, “use” in line three of subsection (1), the words, “or unnecessary”;

(b) by adding after the word, “acceptance” being the last word in paragraph (v) of subsection (1) the passage,

” ;

By adoption
of decimal
currency. (vi) the adoption in Australia
of decimal currency” ;

(c) by substituting for the word, “In” being the first word following paragraph (v) of subsection (1), the passage, “Subject to this section, in” ;

(d) by adding a subsection as follows—

(3) Where any stamps have become unfit for use or unnecessary because of the adoption in Australia of decimal currency, if an application in relation thereto is made under subsection (1) of this section to the Commissioner, he may—

(a) grant the application without requiring payment by the applicant of the prescribed fee; and

- (b) instead of supplying the applicant with stamps of equal value, refund to the applicant the value of the stamps calculated in decimal currency to the nearest cent,

and in any other case whether of the kind referred to in subsection (1) of this section or not, where an application is made under subsection (1) of this section, if the Commissioner is of opinion that in the circumstances of the case it is proper that the prescribed fee should be waived or that such a refund in money should be so made, the Commissioner may so waive the fee or make the refund, or both as he thinks fit. .

S. 17
amended.

4. Section seventeen of the principal Act is amended by adding a subsection as follows—

(3) (a) Where the Commissioner thinks it expedient so to do he may, instead of denoting the duty chargeable upon any instrument by either impressed or adhesive stamps, require the amount of that duty to be paid to him in money and on receipt of the money the Commissioner shall issue a receipt therefor, showing that such duty has been paid in respect of those instruments.

(b) Production of the receipt is *prima facie* evidence that any instrument to which the receipt relates, has been duly stamped as required by this Act. .

S. 18
amended.

5. Section eighteen of the principal Act is amended by adding a subsection as follows—

(3) Every instrument executed after the coming into operation of the Stamp Duty Act Amendment Act, 1965, and upon which duty

is chargeable under this Act shall be written in such manner as to leave at the top of the first page or face of the instrument, a blank space of at least one and a half inches in depth, as a place for imprinting thereon or adhering thereto, that stamp duty. .

6. The principal Act is amended by repealing—
- (a) the heading “Bank Notes.” immediately following section forty-five—
 - (b) section forty-six;
 - (c) section forty-seven; and
 - (d) section forty-eight.
- Heading
“Bank
Notes.” and
ss. 46, 47 and
48 repealed.
7. Section fifty-four of the principal Act is amended by substituting for the word, “threepence” in line one, the word, “sixpence”.
- S. 54
amended.
8. Subsection (3) of section fifty-eight of the principal Act is amended by substituting for the word, “threepence”, in line five the word, “sixpence”.
- S. 58
amended.
9. Section seventy-two of the principal Act is repealed.
- S. 72
repealed.
10. Section seventy-six C of the principal Act is amended—
- (a) by substituting for the passage, “subsections (3) and (4) of this section” in line three of subsection (2), the passage, “subsections (3), (4) and (8) of this section”;
 - (b) by adding a subsection as follows—
 - (8) Where the value of the motor vehicle to which a licence or transfer relates exceeds the sum of ten thousand
- S. 76C
amended.

pounds, if duty is chargeable under this Act in respect of the licence or transfer, the licence or transfer shall be charged with *ad valorem* duty as though the value of the motor vehicle were ten thousand pounds. .

S. 76D
added.

11. The principal Act is amended by adding after section seventy-six C a section as follows—

Offence of
failing to
stamp
licence and
transfer.
Recovery of
duty.

76D. (1) Where any licence or transfer that is chargeable with duty under section seventy-six C of this Act, is not duly stamped in accordance with that section, in the case of—

- (a) a licence, the person in whose name the licence is granted; and
- (b) a transfer, the person to whom the licence is transferred,

is liable for the payment of the amount of the duty so chargeable on the licence or transfer, as the case may be, and in addition is guilty of an offence.

Penalty: Twenty-five pounds.

(2) The penalty, together with the amount of the duty is recoverable on the complaint of the Commissioner or any person acting with his authority, in any court of summary jurisdiction or by action by the Commissioner in any court of competent jurisdiction as a debt due to the Commissioner.

(3) The provisions of subsections (3) to (7) inclusive of section thirty-nine of this Act apply, so far as applicable, to any complaint made or proceedings taken under this section and to any order or judgment made or given therein. .

S. 80
repealed.

12. Section eighty of the principal Act is repealed.

13. Section one hundred of the principal Act is amended— S. 100 amended.

- (a) by substituting for the words, “shall be subject to the stamp duty of one penny and no more” in the last two lines of subsection (1), the words, “shall not be subject to duty”; and
- (b) by substituting for the passage, “shall be subject to a stamp duty of one penny and no more; provided that” in lines four, five and six of subsection (2), the passage, “shall not be subject to duty; but”.

14. Section one hundred and four of the principal Act is amended— S. 104 amended.

- (a) by adding after the word, “chargeable” in line one of paragraph (a), the words, “at the rate prescribed in the Second Schedule to this Act”;
- (b) by repealing and re-enacting paragraph (b) as follows—
 - (b) shall be denoted on the betting tickets by an endorsement or imprint thereon as follows, “W.A. Stamp Duty Paid”, made by or at the direction of the Commissioner and which shall be endorsed or imprinted on each betting ticket before it is made use of and not afterwards. .

15. Section one hundred and twelve of the principal Act is amended— S. 112 amended.

- (a) by adding after the word, “price” in line five of subsection (1), the words, “of one hundred pounds or more”; and
- (b) by adding after the word “certificate” being the last word in subsection (2), the passage, “but any contract note made or executed in pursuance of the exercise of an

option, given or taken under a contract of less than one hundred pounds, shall be charged with the duty that would be chargeable thereon under that Schedule” .

Second
Schedule
amended

16. The Second Schedule to the principal Act is amended—

- (a) by adding after paragraph (6) under the heading “Exemptions” under the item “AFFIDAVIT OR STATUTORY DECLARATION” a paragraph as follows—

(6a) Required by or under the following Acts—

Alsatian Dog Act, 1962.

Beekeepers Act, 1963.

Cattle Industry Compensation Act, 1965.

Noxious Weeds Act, 1950.

Stock Diseases Act, 1895 and

Veterinary Medicines Act, 1953. ;

- (b) by repealing the item and passage, “ALLOTMENT. See Letter of Allotment.” ;
- (c) by adding after line thirteen of the item “BETTING TICKET” the following paragraph—

In order to facilitate the conversion of the amount of stamp duty chargeable on a betting ticket under this Act into decimal currency on and from the fourteenth day of February, 1966, the stamp duty on betting tickets shall be denoted in accordance with this Act in lots of one hundred and the aggregate amount of the stamp duty chargeable on each lot of betting tickets in respect of which—

- (a) three pence duty is chargeable on a betting ticket—shall be two dollars fifty cents;

- (b) one and one-half pence duty is chargeable on a betting ticket—shall be one dollar twenty-five cents; and
- (c) one penny duty is chargeable on a betting ticket—shall be deemed to be eighty-five cents. ;
- (d) by substituting for the passage, “0 0 3” denoting three pence under the column headed “Stamp Duty Payable.” opposite the word, “demand” being the last word in the item, headed “BILL OF EXCHANGE OR PROMISSORY NOTE”, the passage, “0 0 6”;
- (e) by substituting for the passage—
 “For goods not exceeding half
 a ton weight or measure-
 ment 0 0 3
 Exceeding half a ton but not
 exceeding one ton 0 0 6”
 in lines five to eight inclusive under the item “BILL OF LADING”, the passage—
 “For goods not exceeding a ton
 weight or measurement 0 0 6”;
- (f) by adding immediately before the item “BOND FOR ADMINISTRATION of estate of a deceased person” the following passage—

“Exemption.

No duty is payable in respect of any bond, covenant or instrument where the amount of the annuity or amount payable annually is less than £10.” ;

- (g) by adding before the item headed “CHARTER-PARTY” the following item—

“CATTLE SALES STATEMENTS—

Any statement written out or caused to be written out by the owner or his agent, pursuant to the Cattle Industry

The Vendor.

Compensation Act, 1965, in respect of the sale of any cattle or carcasses of cattle, whether payment of the purchase money therefor is or is not made in full at the time of the sale or is to be made by instalments or is otherwise deferred—

For every £1 and also for any fractional part of £1—

(a) of the amount of the purchase money in respect of one animal or one carcass sold singly 0 0 1

or

(b) of the total amount of the purchase money in respect of any number of cattle or carcasses, as the case may be, sold in one lot 0 0 1

or such amount, not being more than one penny, as the Governor may, from time to time, by proclamation declare.

Notwithstanding the provisions of this item, the stamp duty in respect of the amount of the purchase money of any one animal, or any one carcass, whether sold singly or as part of a lot shall not exceed the sum of five shillings or such lesser sum as the Governor may, from time to time, by proclamation declare.” ;

(h) (i) by substituting for the passage, “0 0 3” denoting threepence under the column headed “Stamp Duty Payable.” opposite the word, “demand” being the last word in the item headed “CHEQUE or ORDER payable on demand”, the passage, “0 0 6” ;

(ii) by adding after the passage, "1894", in line five of the second paragraph under the heading "Exemption." immediately following that item, the passage, "any society registered under the Building Societies Act, 1920" ;

(i) by substituting for the passage,

"Under the value of £50 0 0 3

Of the value of £50 and under", in lines three and four of the item "CONTRACT NOTE", the word, "Under" ;

(j) (i) by adding after the passage "£50", in line six of subparagraph (c) of paragraph (1) and of paragraph (2) of the item "CONVEYANCE or TRANSFER on sale of property", the passage,

"up to and including £5,000
thereof 0 12 6

and in addition for every
£50 of the amount or
value of the consideration
and also for every
fractional part of £50 in
excess of £5,000 0 15 0";

(ii) by deleting the passage, "0 12 6" opposite paragraph (1) and paragraph (2) of that item;

(iii) by repealing paragraph (3) of that item and re-enacting it as follows—

(3) Transfer of scrip or shares of an incorporated company or of any building society (except an incorporated mining company carrying on the business of mining within the State), for every £12 10s. and also for every fractional part of £12 10s. of the amount or value of the consideration 0 1 0;

(iv) by repealing the passage,

^{The}
purchaser. (4) Transfer of scrip or shares of an incorporated mining company carrying on the business of mining within the State, on each transfer 0 0 1”

under that item;

(v) by repealing paragraph (5) of that item and re-enacting it as follows—

(5) Transfer of shares of any co-operative and provident society for every £12 10s. and also for every fractional part of £12 10s. of the amount or value of the consideration 0 1 0;

(vi) by adding after paragraph (5) of that item, the following passage,

“Exemption.

Transfer of scrip or shares of an incorporated mining company carrying on the business of mining within the State.”;

(k) by substituting for the passage commencing with the word, “Does” in line twelve and ending with the passage, “0 2 6” denoting two shillings and sixpence in line twenty of paragraph (2) under the item “HIRE-PURCHASE AGREEMENT” the following passage—

“Is £10 but does not exceed £20 0 0 6
Exceeds £20 but does not
exceed £40 0 1 0
Exceeds £40 but does not
exceed £60 0 1 6
Exceeds £60 but does not
exceed £80 0 2 0
Exceeds £80 but does not
exceed £100 0 2 6
Exceeds £100 for every £100
and also for any fractional
part of £100 of such
amount 0 2 6”;

- (l) by repealing the whole of item "LETTER OF ALLOTMENT OR RENUNCIATION or any other document having the effect of a letter of allotment or renunciation";
- (m) by repealing the whole of the item, "ANY SCRIP CERTIFICATE, SCRIP, or other document" and the passage,

"And see Sections 80 and 82.

N.B.—The expression "share" includes a fractional part of share." under that heading.

- (n) by substituting for the passage commencing with the word "Not" in line four of paragraph (1) under the item "MORTGAGE (legal or equitable), BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY to confess and enter up judgment and FOREIGN SECURITY of any kind" and ending with the figure "6" in line twelve of that paragraph the following passage,

"Not less than £10 nor			
exceeding £20	.....	.....	0 0 6
Exceeding £20 but not			
exceeding £40	.....	.....	0 1 0
Exceeding £40 but not			
exceeding £60	.....	.....	0 1 6
Exceeding £60 but not			
exceeding £80	.....	.....	0 2 0
Exceeding £80 but not			
exceeding £100	.....	.....	0 2 6
Exceeding £100 for every £100			
and also for any fractional			
part of £100	.....	.....	0 2 6";

- (o) by substituting for the passage, "0 10 0" denoting ten shillings under the column headed "Stamp Duty Payable." opposite the word, "relates" being the last word in the item headed, "MOTOR VEHICLE LICENSE AND TRANSFER OF MOTOR VEHICLE LICENSE", the passage, "0 15 0";

- (p) (i) by deleting the passage "(not being a receipt given by or to a Building Society)" in line one of the item, "RECEIPT";
- (ii) by deleting the passage,
"Receipts given by or to a Building Society—
For one pound or upwards 0 0 1"
in lines seven and eight of that item;
- (iii) by adding after paragraph (20) under the heading "Exemptions." to that item, a paragraph as follows—
(20a) Receipt given by or to a Building Society or being any acknowledgment of the receipt of any money deposited with a Building Society. ;
- (q) by deleting the item and passage,
"SCRIP CERTIFICATE OR SCRIP. See Letter of Allotment." ;
- (r) by deleting the whole of the item
"STATEMENTS ON SALES OF BUTTER FAT" ;
- (s) by deleting the whole of the item
"STATEMENTS ON SALES OF CATTLE" .
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