

Western Australia

## **Stamp Amendment Bill 2006**

---

### CONTENTS

---

1.	Short title	2
2.	Commencement	2
3.	The Act amended	2
4.	Section 73D amended	2



Western Australia

LEGISLATIVE ASSEMBLY

## **Stamp Amendment Bill 2006**

**A Bill for**

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

The Parliament of Western Australia enacts as follows:

**s. 1**

---

**1. Short title**

This is the *Stamp Amendment Act 2006*.

**2. Commencement**

5 (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*\*.

10 [\* *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 —  
“

15 (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

20 (b) the unit trustee of Trust B holds as trustee of Trust B —

(i) land and chattels situated in Western Australia; or

25 (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,

5 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) —

- 10 (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.

”.

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

=====