

## Duties Legislation Amendment Bill 2007

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### CONTENTS

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#### **Part 1 — Preliminary**

- |    |              |   |
|----|--------------|---|
| 1. | Short title  | 2 |
| 2. | Commencement | 2 |

#### **Part 2 — Amendments**

##### **Division 1 — *Stamp Act 1921* amended**

- |     |  |    |
|-----|--|----|
| 3.  | The Act amended in this Division   | 3  |
| 4.  | Section 2 inserted   | 3  |
|     | 2. Expiry of Act   | 3  |
| 5.  | Section 16 amended   | 3  |
| 6.  | Section 31B amended  | 4  |
| 7.  | Section 31C amended  | 5  |
| 8.  | Section 73CA inserted  | 5  |
|     | 73CA. Effect of <i>Duties Act 2007</i> on sections 73D,<br>73DAA, 73DE and 73E | 5  |
| 9.  | Section 73D amended  | 6  |
| 10. | Section 73DAA amended  | 6  |
| 11. | Section 73DE amended   | 6  |
| 12. | Section 73E amended  | 6  |
| 13. | Section 75AH amended   | 6  |
| 14. | Section 75HA amended   | 7  |
| 15. | Section 75JA amended   | 7  |
| 16. | Section 75JB amended   | 7  |
| 17. | Section 75JC amended   | 9  |
| 18. | Section 75JH inserted in Part IIIBAAA  | 9  |
|     | 75JH. Revoking an exemption  | 9  |
| 19. | Section 75K inserted   | 10 |
|     | 75K. Effect of <i>Duties Act 2007</i> on this Part                             | 10 |
| 20. | Section 76AY inserted  | 10 |
|     | 76AY. Effect of <i>Duties Act 2007</i> on this Part                            | 10 |

Contents

---

21.	Section 77A amended	11
22.	Section 91G inserted	11
	91G. Effect of <i>Duties Act 2007</i> on this Part	11
	<b>Division 2 — <i>Duties Act 2007</i> amended</b>	
	<b>Subdivision 1 — Preliminary</b>	
23.	The Act amended in this Division	11
	<b>Subdivision 2 — Amendments commencing on 1 January 2009</b>	
24.	Section 236 amended	12
	<b>Subdivision 3 — Amendments commencing on 1 July 2010</b>	
25.	Section 9 amended	12
26.	Section 15 amended	13
27.	Section 17 amended	13
28.	Chapter 2 Part 5 Division 5 repealed	13
29.	Section 136 repealed	13
30.	Chapter 2 Part 6 Division 4 repealed	13
31.	Section 277 repealed	13
32.	Schedule 2 Division 2 amended	13
	<b>Division 3 — <i>Taxation Administration Act 2003</i> amended</b>	
33.	The Act amended in this Division	14
34.	Section 3 amended	14
35.	Section 18 amended	14
36.	Section 20 amended	14
37.	Section 23 amended	15
38.	Section 24 amended	16
39.	Section 34 amended	16
40.	Section 36 amended	17
41.	Section 43 amended	17
42.	Section 50 amended	17
43.	Section 51 replaced	18
	51. Improper endorsement or certification of an instrument	18
44.	Section 55 amended	18
45.	Section 77A inserted	18
	77A. Charge on land to secure transfer duty or landholder duty	18
46.	Section 78 amended	20
47.	Section 80 amended	20

48.	Section 96 amended	20
49.	Part 10 Division 5 heading amended	20
50.	Section 128 inserted	21
	128. Forms	21
51.	Glossary amended	21
	<b>Division 4 — Miscellaneous amendments</b>	
52.	Various Acts amended	22
	<b>Schedule 1 — Amendments to various Acts</b>	
1.	<i>Anglican Church of Australia (Diocesan Trustees) Act 1888</i>	23
2.	<i>Armadale Redevelopment Act 2001</i>	23
3.	<i>Companies (Co-operative) Act 1943</i>	23
4.	<i>Country Areas Water Supply Act 1947</i>	23
5.	<i>Country Towns Sewerage Act 1948</i>	23
6.	<i>Credit Act 1984</i>	23
7.	<i>Economic Regulation Authority Act 2003</i>	24
8.	<i>Evidence Act 1906</i>	24
9.	<i>Gaming and Wagering Commission Act 1987</i>	25
10.	<i>Gas Pipelines Access (Western Australia) Act 1998</i>	25
11.	<i>Gold Corporation Act 1987</i>	25
12.	<i>Government Employees' Housing Act 1964</i>	25
13.	<i>Health Act 1911</i>	26
14.	<i>Heritage of Western Australia Act 1990</i>	26
15.	<i>Hire-Purchase Act 1959</i>	26
16.	<i>Hospitals and Health Services Act 1927</i>	26
17.	<i>Housing Act 1980</i>	26
18.	<i>Insurance Commission of Western Australia Act 1986</i>	26
19.	<i>Legal Aid Commission Act 1976</i>	27
20.	<i>Limited Partnerships Act 1909</i>	27
21.	<i>Local Government Act 1995</i>	27
22.	<i>Midland Redevelopment Act 1999</i>	27
23.	<i>Motor Vehicle (Third Party Insurance) Act 1943</i>	27
24.	<i>National Trust of Australia (W.A.) Act 1964</i>	27
25.	<i>Offshore Minerals Act 2003</i>	27
26.	<i>Parks and Reserves Act 1895</i>	28
27.	<i>Perry Lakes Redevelopment Act 2005</i>	28
28.	<i>Perth Theatre Trust Act 1979</i>	28

Contents

---

29.	<i>Petroleum Act 1936</i>	28
30.	<i>Petroleum (Submerged Lands) Act 1982</i>	28
31.	<i>Presbyterian Church Act 1908</i>	28
32.	<i>Real Estate and Business Agents Act 1978</i>	29
33.	<i>Road Traffic Act 1974</i>	29
34.	<i>Settlement Agents Act 1981</i>	30
35.	<i>Soil and Land Conservation Act 1945</i>	30
36.	<i>Strata Titles Act 1985</i>	30
37.	<i>Subiaco Redevelopment Act 1994</i>	30
38.	<i>Transfer of Land Act 1893</i>	30
39.	<i>Uniting Church in Australia Act 1976</i>	31
40.	<i>Water Services Licensing Act 1995</i>	31
41.	<i>Western Australian Sports Centre Trust Act 1986</i>	31
42.	<i>Workers' Compensation and Injury Management Act 1981</i>	31

Western Australia

LEGISLATIVE ASSEMBLY

## **Duties Legislation Amendment Bill 2007**

**A Bill for**

**An Act to amend —**

- **the *Stamp Act 1921*; and**
- **the *Duties Act 2007*; and**
- **the *Taxation Administration Act 2003*; and**
- **various other Acts,**

**as a consequence of, and in connection with, the enactment of the *Duties Act 2007*.**

The Parliament of Western Australia enacts as follows:

## **Part 1 — Preliminary**

### **1. Short title**

This is the *Duties Legislation Amendment Act 2007*.

### **2. Commencement**

5 This Act comes into operation as follows:

- (a) sections 1 and 2 — on the day on which this Act receives the Royal Assent;
- (b) Part 2 Division 2 Subdivision 2 — on 1 January 2009;
- (c) Part 2 Division 2 Subdivision 3 — on 1 July 2010;
- 10 (d) the rest of the Act — on 1 July 2008.

## **Part 2 — Amendments**

### **Division 1 — *Stamp Act 1921* amended**

**3. The Act amended in this Division**

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

5 **4. Section 2 inserted**

After section 1 the following section is inserted —

“

**2. Expiry of Act**

- (1) This Act expires on a day fixed by proclamation.
- 10 (2) A proclamation is not to be made under subsection (1) unless, after 1 July 2008, the Commissioner has given the Minister a certificate signed by the Commissioner stating that the operation of this Act is no longer necessary.

15

”.

**5. Section 16 amended**

- (1) Section 16(1) is amended by deleting “subsection (2)” and inserting instead —

“ this section ”.

- 20 (2) After section 16(4) the following subsections are inserted —

“

- (5) Despite anything to the contrary in this Act, duty is not chargeable on an instrument —
- 25 (a) specified in any of items 4 to 12, 14A, 15, 17 or 19 of the Second Schedule; and
- (b) first executed on or after 1 July 2008, unless it is a continuing instrument.

- 5 (6) The reference in subsection (5) to an instrument specified in an item of the Second Schedule includes a reference to an instrument that would, but for this section, be chargeable with duty as if it were such an instrument.
- (7) In subsection (5) —
- “**continuing instrument**” means —
- 10 (a) an instrument of conveyance or transfer that replaces another instrument for the conveyance or transfer of the same property where the replaced instrument was first executed before 1 July 2008; or
- (b) an instrument of conveyance or transfer where —
- 15 (i) the conveyance or transfer of property is made in accordance with an arrangement made on or after 28 November 2007; and
- 20 (ii) the sole or principal purpose of the arrangement was to defer the conveyance or transfer of the property until 1 July 2008 or later so that the rates of duty applicable under the *Duties Act 2007* would apply to the conveyance or transfer.
- 25

”.

**6. Section 31B amended**

- (1) Section 31B(8) is amended as follows:
- 30 (a) in paragraph (g) by deleting “Commonwealth.” and inserting instead —
- “ Commonwealth; or ”;



(b) after paragraph (g) by inserting —

“

(h) an acquisition that occurs on or after  
1 July 2008.

”.

5

(2) Section 31B(13) is amended by deleting “section” and inserting  
instead —

“ sections 16(5) and ”.

**7. Section 31C amended**

10

After section 31C(1) the following subsection is inserted —

“

(1a) Subsection (1) does not apply to a transfer that occurs  
on or after 1 July 2008.

”.

15

**8. Section 73CA inserted**

Before section 73D the following section is inserted —

“

**73CA. Effect of *Duties Act 2007* on sections 73D, 73DAA,  
73DE and 73E**

20

(1) Sections 73D(2), 73DAA(1), 73DE(1) and 73E(2) do  
not apply to a disposition made on or after 1 July 2008.

(2) Without limiting section 16(5) and (6), section 73D(4)  
and (6a) and 73E(4) and (6) do not apply to —

(a) a transfer; or

25

(b) an instrument effecting a disposition,

first executed on or after 1 July 2008.

(3) Section 73D(4) and (6a) and 73E(4) and (6) do not  
apply to an instrument evidencing a disposition made  
on or after 1 July 2008.

- (4) When used in this section in relation to section 73E, “**disposition**” has the meaning given in section 73E(1). ”.

**9. Section 73D amended**

- 5 Section 73D(4) and (6a) are each amended by inserting after “Subject to” —  
“ section 73CA and ”.

**10. Section 73DAA amended**

- (1) Section 73DAA(1) is amended by inserting after “Subject to” —  
10 “ section 73CA and ”.
- (2) Section 73DAA(7) is amended by deleting “section” and inserting instead —  
“ sections 16(5) and ”.

**11. Section 73DE amended**

- 15 Section 73DE(1) is amended by inserting after “Subject to” —  
“ section 73CA and ”.

**12. Section 73E amended**

- (1) Section 73E(4) is amended by inserting after “Subject to” —  
“ section 73CA and ”.
- 20 (2) Section 73E(6) is amended by deleting “Where” and inserting instead —  
“ Subject to section 73CA, where ”.

**13. Section 75AH amended**

- 25 Section 75AH(2)(b) is amended by deleting “within 10 years of the execution of the first instrument” and inserting instead —  
“ before 1 July 2008 ”.

**14. Section 75HA amended**

Section 75HA(4) is amended by inserting after paragraph (a) —

“

or

- 5 (ab) the taxable event occurs on or after 1 July 2008;  
or

”.

**15. Section 75JA amended**

- 10 (1) Section 75JA(3)(d) is amended by inserting before “the  
claw-back” —

“ if the relevant event occurred before 1 July 2008, ”.

- (2) After section 75JA(3) the following subsection is inserted —

“

- 15 (4) If the relevant event occurs on or after 1 July 2008,  
subsection (3)(c) does not apply if the event is the  
subject of —

- 20 (a) an application made under the *Duties Act 2007*  
section 262 for an exemption; or  
(b) an application made under the *Duties Act 2007*  
section 180; or  
(c) a statement lodged under the *Duties Act 2007*  
section 200.

”.

**16. Section 75JB amended**

- 25 (1) After section 75JB(4) the following subsection is inserted —

“

- 30 (4a) If the event referred to in subsection (4)(a), (b), (ba),  
(c), (ca) or (d) occurs on or after 1 July 2008,  
subsection (4) does not apply if the event is the subject  
of —

- (a) an application made under the *Duties Act 2007*  
section 262 for an exemption; or

**Duties Legislation Amendment Bill 2007**

**Part 2** Amendments

**Division 1** Stamp Act 1921 amended

**s. 16**

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(b) an application made under the *Duties Act 2007* section 180; or

(c) a statement lodged under the *Duties Act 2007* section 200.

5

”.

(2) Section 75JB(5) is amended by inserting before “and within” —  
“ and before 1 July 2008 ”.

(3) Section 75JB(5f)(d) is amended by inserting before “the claw-back” —

10

“ if the relevant event occurred before 1 July 2008, ”.

(4) After section 75JB(5f) the following subsection is inserted —

“

(5fa) If the relevant event occurs on or after 1 July 2008, subsection (5f)(c) does not apply if the event is the subject of —

15

(a) an application made under the *Duties Act 2007* section 262 for an exemption; or

(b) an application made under the *Duties Act 2007* section 180; or

20

(c) a statement lodged under the *Duties Act 2007* section 200.

”.

(5) Section 75JB(6) is amended by inserting before “and within” —  
“ and before 1 July 2008 ”.

25

(6) Section 75JB(7) is amended by inserting before “and within” —  
“ and before 1 July 2008 ”.

(7) Section 75JB(9) is amended by inserting before “within” —  
“ before 1 July 2008 and ”.

- (8) Section 75JB(11) is amended by inserting before “and within” —

“ but before 1 July 2008 ”.

**17. Section 75JC amended**

5 After section 75JC(5) the following subsection is inserted —

“

- 10 (6) If the Commissioner determined that an exemption would be granted but the instrument was not executed before 1 July 2008 or the acquisition or transfer that gave rise to an obligation to lodge a 31B or 31C statement or Part IIIBA statement did not occur before 1 July 2008, the determination has no effect.

”.

**18. Section 75JH inserted in Part IIIBAAA**

15 After section 75JG the following section is inserted in Part IIIBAAA —

“

**75JH. Revoking an exemption**

- 20 (1) If the Commissioner determines that an instrument, or a Part IIIBA statement, that has been exempted from duty under this Part is part of a scheme or arrangement entered into or carried out by a person —
- 25 (a) a purpose of which is to avoid or reduce duty on an instrument or a Part IIIBA statement or duty under Part IIIC; or
- (b) the sole or dominant purpose of which is to avoid or reduce tax other than duty,

30 the Commissioner may revoke the exemption or, if an exemption certificate has been issued in relation to the instrument, the certificate.

- (2) If an exemption or certificate is revoked under subsection (1), section 75JE or 75JF, as the case requires, applies to the instrument or Part IIIBA statement concerned.

5

”.

**19. Section 75K inserted**

Before section 76 the following section is inserted in Part IIIBA Division 1 —

“

10

**75K. Effect of *Duties Act 2007* on this Part**

This Part does not apply to a relevant acquisition under Division 2, 3, 3a or 3b that occurs on or after 1 July 2008.

”.

15

**20. Section 76AY inserted**

Before section 76B the following section is inserted in Part IIIC —

“

20

**76AY. Effect of *Duties Act 2007* on this Part**

- (1) This Part does not apply to or in relation to the grant or transfer of a licence the application for which was made on or after 1 July 2008.

- (2) If —

25

- (a) the application for the grant or transfer of a licence was made before 1 July 2008; or  
(b) under section 76K, the amount of duty payable in respect of the grant or transfer of a licence was assessed before 1 July 2008,

30

this Act, as in force immediately before 1 July 2008, applies to and in relation to the grant or transfer of the licence.

”.

**21. Section 77A amended**

(1) After section 77A(2) the following subsection is inserted —

“

(2a) Subsection (1) does not apply to a lessee if the  
transaction occurs on or after 1 July 2008.

”.

(2) Section 77A(9) is amended by deleting “section” and inserting  
instead —

“ sections 16(5) and ”.

**22. Section 91G inserted**

Before section 92 the following section is inserted in Part IIIF  
Division 1 —

“

**91G. Effect of *Duties Act 2007* on this Part**

This Part does not apply to or in relation to —

- (a) premiums, or instalments of premiums, paid on  
or after 1 July 2008; and
- (b) return periods commencing on or after  
1 July 2008.

”.

**Division 2 — *Duties Act 2007* amended**

**Subdivision 1 — Preliminary**

**23. The Act amended in this Division**

The amendments in this Division are to the *Duties Act 2007*.

**Subdivision 2 — Amendments commencing on 1 January 2009**

**24. Section 236 amended**

Section 236(2) is amended as follows:

- 5 (a) in paragraph (a) by deleting “\$20 000” and inserting  
instead —  
“ \$25 000 ”;
- (b) in paragraph (b) by deleting “\$20 000” and inserting  
instead —  
“ \$25 000 ”;
- 10 (c) in paragraph (b) by deleting “\$45 000” and inserting  
instead —  
“ \$50 000 ”;
- (d) in paragraph (b) by deleting “20000” in the formula and  
inserting instead —  
15 “ 25000 ”;
- (e) in paragraph (c) by deleting “\$45 000” and inserting  
instead —  
“ \$50 000 ”.

**Subdivision 3 — Amendments commencing on 1 July 2010**

20 **25. Section 9 amended**

Section 9 is amended as follows:

- (a) in the definition of “unencumbered value” by deleting  
“36;” and inserting instead —  
“ 36. ”;
- 25 (b) by deleting the definitions of “Western Australian  
business” and “Western Australian business asset”.



**26. Section 15 amended**

Section 15 is amended as follows:

- (a) in paragraph (c) by deleting “Australia;” and inserting instead —

5 “ Australia. ”;

- (b) by deleting paragraph (d).

**27. Section 17 amended**

Section 17(1) is amended as follows:

- (a) in paragraph (b)(iii) by deleting “subsection;” and inserting instead —

10 “ subsection. ”;

- (b) by deleting paragraph (c).

**28. Chapter 2 Part 5 Division 5 repealed**

Chapter 2 Part 5 Division 5 is repealed.

15 **29. Section 136 repealed**

Section 136 is repealed.

**30. Chapter 2 Part 6 Division 4 repealed**

Chapter 2 Part 6 Division 4 is repealed.

**31. Section 277 repealed**

20 Section 277 is repealed.

**32. Schedule 2 Division 2 amended**

Schedule 2 Division 2 is amended by deleting the item relating to section 147.

**Division 3 — Taxation Administration Act 2003 amended**

**33. The Act amended in this Division**

The amendments in this Division are to the *Taxation Administration Act 2003*.

5 **34. Section 3 amended**

After section 3(1)(c) the following paragraph is inserted —

“ (ca) the *Duties Act 2007*; ”.

**35. Section 18 amended**

10 Section 18(3) is repealed and the following subsection is inserted instead —

“

(3) If tax payable on —

(a) an instrument; or

15 (b) a transaction or event that an instrument effects or records,

is reassessed, and the instrument or a duplicate or copy of it is produced to the Commissioner, the Commissioner may endorse it to indicate the amount of tax (if any) payable under the reassessment and the amount of tax paid (if any), (but the reassessment takes effect irrespective of it being so endorsed).

20

”.

**36. Section 20 amended**

(1) Section 20(2) is amended as follows:

25 (a) by deleting “on an instrument required to be lodged under a taxation Act, but the instrument has not been lodged as required” and inserting instead —

“

but an instrument has not been lodged as required under a taxation Act

30

”;

(b) in paragraph (b) by deleting “if a copy of the instrument is not available —”.

(2) Section 20(3) is repealed and the following subsection is inserted instead —

5

“

(3) A memorandum created under subsection (1)(a) or (2)(b) is taken to be the instrument and to have been lodged by the person required to lodge it under the taxation Act.

10

”.

(3) Section 20(4) is amended by deleting “, (2)(b) or (3)” and inserting instead —

“ or (2)(b) ”.

15

(4) Section 20(5) and (6) are repealed and the following subsections are inserted instead —

“

(5) The copy or memorandum may be endorsed to indicate the payment of tax.

20

(6) The validity of an assessment and the liability to pay tax do not depend on the availability of an instrument or a copy of an instrument, or on the creation of a memorandum of an instrument.

”.

**37. Section 23 amended**

25

Section 23(2) is amended by deleting paragraph (b) and “or” after it and inserting instead —

“

(b) if the Commissioner assesses the amount of tax payable and then immediately endorses an instrument to indicate the assessment; or

30

”.

**38. Section 24 amended**

After section 24(1) the following subsection is inserted —

“

- 5 (1a) An assessment notice must set out the date on which it is issued.

”.

**39. Section 34 amended**

- (1) Section 34(1) is amended after paragraph (b) by deleting the full stop and inserting —

10 “

; or

- 15 (c) a decision made on a pre-transaction decision request made under the *Duties Act 2007* section 261, unless any exemption granted under that Act for the transaction to which the request relates has been revoked; or

- 20 (d) a decision made on a pre-section 270 decision request made under the *Duties Act 2007* section 269, unless the Commissioner has already decided under the *Duties Act 2007* section 270(1) to disregard the scheme that was the subject of the request.

”.

- 25 (2) Section 34(2)(b) is deleted and the following paragraph is inserted instead —

“

- 30 (b) an assessment of an amount of duty and penalty tax that is assessed under a taxation Act and specified in a traffic infringement notice issued under the *Road Traffic Act 1974* section 102, unless the amount has been paid;

”.

**40. Section 36 amended**

Section 36(1)(b) is amended as follows:

- (a) by deleting “denoted by stamping” and inserting instead —  
5 “ indicated by endorsement ”;
- (b) by deleting “stamped” and inserting instead —  
“ endorsed ”.

**41. Section 43 amended**

Section 43(2) is amended by inserting before “the *Pay-roll*” —

10 “ the *Duties Act 2007*, ”.

**42. Section 50 amended**

Section 50(1) is amended as follows:

- (a) by deleting paragraph (d) and inserting instead —  
15 “  
(d) may provide for the endorsement or certification of instruments to indicate the amount of tax paid or payable under the special tax return arrangement, or to indicate that tax is not payable; and  
20 ”;
- (b) in paragraph (g) by deleting “cancel a stamp duty certificate issued by the party under the arrangement and issue a replacement certificate to give” and inserting instead —  
25 “ do things for the purpose of giving ”;
- (c) after each of paragraphs (a), (b), (c) and (e) by inserting —  
“ and ”.

**43. Section 51 replaced**

Section 51 is repealed and the following section is inserted instead —

“

5 **51. Improper endorsement or certification of an instrument**

10 A person who endorses or certifies an instrument so as to suggest or imply that the instrument has been properly endorsed or certified under a special tax return arrangement commits an offence unless the instrument is properly endorsed or certified in accordance with the conditions of the arrangement.

Penalty: \$20 000.

”

15 **44. Section 55 amended**

After section 55(1)(b) the following paragraph is inserted —

“

(ba) duty payable under the *Duties Act 2007* Chapter 4;

20

”

**45. Section 77A inserted**

After section 77 the following section is inserted —

“

25 **77A. Charge on land to secure transfer duty or landholder duty**

(1) In this section —

“**landholder**” and “**linked entity**” have the meanings given in the *Duties Act 2007* section 148;

30

“**landholder duty**” means duty under the *Duties Act 2007* Chapter 3;

**“lodge”** means to lodge with the Registrar of Titles;  
**“transfer duty”** means duty under the *Duties Act 2007*  
Chapter 2.

- 5 (2) If transfer duty payable on a transaction in relation to  
land as defined in the *Duties Act 2007* section 3 is not  
paid by the due date because it is taken not to be paid  
under subsection (6), the Commissioner may lodge a  
memorial to create a charge on the land for the unpaid  
transfer duty.
- 10 (3) If transfer duty payable as a result of a reassessment to  
give effect to the *Duties Act 2007* section 145 is not  
paid by the due date, the Commissioner may lodge a  
memorial to create a charge on the land for the unpaid  
transfer duty.
- 15 (4) If landholder duty is not paid by the due date in respect  
of a relevant acquisition of an interest in a landholder,  
the Commissioner may lodge a memorial to create a  
charge for the unpaid duty on any land the landholder’s  
or a linked entity’s entitlement to which was taken into  
20 account in relation to the acquisition for the purposes  
of the *Duties Act 2007* section 186.
- (5) The charge arises on the land when the memorial is  
registered under section 83.
- 25 (6) If a cheque given in purported payment of transfer duty  
or landholder duty is dishonoured on first presentation  
(even though the due date may not have arrived when  
the cheque is dishonoured), the duty is taken not to be  
paid by the due date for the purposes of this section.
- 30 (7) A memorial creating a charge on land for transfer duty  
payable in relation to a transaction cannot be lodged  
under subsection (2) until the title to the land has been  
transferred in accordance with the transaction.

”.

**46. Section 78 amended**

Section 78(1) is amended by deleting “section 76 or 77” and inserting instead —

“ this Division ”.

5 **47. Section 80 amended**

Section 80(1) is amended as follows:

(a) in paragraph (a) by deleting “section 76 or 77” and inserting instead —

“ this Division ”;

10 (b) in paragraph (b)(i) by deleting “land tax or unpaid stamp duty” and inserting instead —

“ tax ”.

**48. Section 96 amended**

(1) Section 96(1)(c) is amended by inserting after “which” —

15 “ , or which effects or evidences a transaction on which, ”.

(2) Section 96(2) is amended by deleting paragraph (a) and “or” after it and inserting instead —

“

20 (a) in the case of an instrument effecting or evidencing a transaction — a party to the transaction; or

”.

**49. Part 10 Division 5 heading amended**

25 The heading to Part 10 Division 5 is amended by inserting after “Regulations” —

“ , **practices and forms** ”.



**50. Section 128 inserted**

After section 127 the following section is inserted in Part 10  
Division 5 —

“

5

**128. Forms**

A form approved for use under a taxation Act may  
require information provided in the form to be verified  
by statutory declaration.

”.

10

**51. Glossary amended**

The Glossary is amended as follows:

(a) in the definition of “instrument” —

(i) by deleting paragraph (a);

15

(ii) in paragraph (b) by deleting “a statement” and  
inserting instead —

“ an instrument, ”;

(iii) by deleting paragraph (c) and inserting  
instead —

“

20

(c) a copy or memorandum that is treated under  
section 20 as if it were an instrument;

”;

(iv) by deleting paragraph (f);

25

(b) in the definition of “official document” paragraph (b) by  
deleting “stamped” and inserting instead —

“ endorsed ”;

(c) in the definition of “penalty tax” —

(i) after paragraph (c) by inserting —

“

30

or

**Duties Legislation Amendment Bill 2007**

**Part 2** Amendments

**Division 4** Miscellaneous amendments

**s. 52**

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(d) penalty tax payable under the *Duties Act 2007* section 239(3)(b), 249(4)(b) or 266(2)(b);

”;

(ii) after paragraph (a) by inserting —

5

“ or ”;

(d) by inserting in the appropriate alphabetical positions —

“

“**date**” of an assessment notice means the date on which it is issued;

10

“**endorse**” includes stamp;

”.

**Division 4 — Miscellaneous amendments**

**52. Various Acts amended**

15

Schedule 1 sets out how various Acts listed in that Schedule are to be amended.

## Schedule 1 — Amendments to various Acts

[s. 52]

1.    ***Anglican Church of Australia (Diocesan Trustees) Act 1888***  
Section 5A(5)(a) is amended by deleting “*Stamp Act 1921*” and  
5    inserting instead —  
“    *Duties Act 2007*    ”.
  
2.    ***Armadale Redevelopment Act 2001***  
Section 14(1) is amended by deleting “, stamp duty”.
  
3.    ***Companies (Co-operative) Act 1943***  
10    (1) Section 127(3)(c) is amended by deleting “stamp duty” and inserting  
instead —  
“    duty under the *Duties Act 2007*    ”.  
    (2) Section 433 is amended by deleting “instrument” and inserting  
instead —  
15    “    transaction    ”.  
    (3) The Tenth Schedule item 19 is amended by deleting “Stamp Duties  
Office” and inserting instead —  
“    Office of State Revenue    ”.
  
4.    ***Country Areas Water Supply Act 1947***  
20    Section 102(4) is amended by deleting “stamp”.
  
5.    ***Country Towns Sewerage Act 1948***  
Section 96(4) is amended by deleting “stamp”.
  
6.    ***Credit Act 1984***  
    (1) Section 59(1)(g) is deleted.  
25    (2) Section 70(1)(d)(v) is amended by deleting “stamp duty and”.

**cl. 7**

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- (3) Section 71(3) is amended by deleting paragraph (a) and “and” after it.
- (4) Section 102(3)(b) is amended by deleting subparagraph (i) and “and” after it.
- (5) Section 166 is repealed.

5 **7. *Economic Regulation Authority Act 2003***

Section 3 is amended in paragraph (b) of the definition of “price” by deleting “stamp duty,”.

**8. *Evidence Act 1906***

- 10 (1) Section 12(1) is amended by deleting “stamp duties” and inserting instead —

“ duty under the *Duties Act 2007* ”.

- (2) Section 73U(1) is amended by deleting “but subject to section 27(3) of the *Stamp Act 1921*, where a document is chargeable with stamp duty under that Act” and inserting instead —

15

“

where a document is chargeable with duty under a duties Act then, subject to that Act,

”.

20

- (3) Section 73U(2) is amended by deleting “the *Stamp Act 1921*” and inserting instead —

“ a duties Act ”.

- (4) After section 73U(2) the following subsection is inserted —

“

- (3) In this section —

25

“**duties Act**” means the *Stamp Act 1921* or the *Duties Act 2007*;

“**stamped**” means stamped or endorsed to indicate duty under a duties Act.

”.

**9.        *Gaming and Wagering Commission Act 1987***

Section 104B(4)(c) is amended by deleting “, as defined in section 63 of the *Stamp Act 1921*,”.

**10.       *Gas Pipelines Access (Western Australia) Act 1998***

5        Section 23(1) is amended by deleting “stamp duty or other” and inserting instead —

“    duty or    ”.

**11.       *Gold Corporation Act 1987***

10       (1) Section 4(5) is amended by deleting “stamp duties” and inserting instead —

“    duty under the *Duties Act 2007*    ”.

(2) Section 16(9) is amended as follows:

(a) by deleting “instrument executed” and inserting instead —  
“    transaction    ”;

15       (b) by deleting “stamp duty chargeable under the *Stamp Act 1921*.” and inserting instead —

“    duty chargeable under the *Duties Act 2007*.    ”.

(3) Section 35(6) is amended by deleting “stamp duties” and inserting instead —

20       “    duty under the *Duties Act 2007*    ”.

(4) Section 48(5) is amended by deleting “stamp duties” and inserting instead —

“    duty under the *Duties Act 2007*    ”.

**12.       *Government Employees’ Housing Act 1964***

25       Section 20(3) is amended by deleting “stamp duty” and inserting instead —

“    duty under the *Duties Act 2007*    ”.

**cl. 13**

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**13. *Health Act 1911***

Section 275(2) is repealed.

**14. *Heritage of Western Australia Act 1990***

Section 18(1) is amended by deleting “*Stamp Act 1921*” and inserting  
5 instead —

“ *Duties Act 2007* ”.

**15. *Hire-Purchase Act 1959***

Section 36A(2a)(b) is amended by deleting “, agreement registration  
fees, and stamp duty that is” and inserting instead —

10 “ and agreement registration fees ”.

**16. *Hospitals and Health Services Act 1927***

Section 35 is amended by deleting “stamp duty.” and inserting  
instead —

“ duty under the *Duties Act 2007*. ”.

15 **17. *Housing Act 1980***

(1) Section 20(3) is amended by deleting “stamp duty” and inserting  
instead —

“ duty under the *Duties Act 2007* ”.

20 (2) Section 72 is amended by deleting “stamp duties” and inserting  
instead —

“ duty under the *Duties Act 2007* ”.

**18. *Insurance Commission of Western Australia Act 1986***

Section 34 is amended by deleting “stamp duties, and all other” and  
inserting instead —

25 “ and all other duties, ”.

**19.     *Legal Aid Commission Act 1976***

Section 44A(9) is amended by deleting “stamp duty” and inserting instead —

“   duty under the *Duties Act 2007*   ”.

5   **20.     *Limited Partnerships Act 1909***

Section 11 is repealed.

**21.     *Local Government Act 1995***

Schedule 6.3 clause 8(5) is repealed and the following subclause is inserted instead —

10

“

(5)   Duty under the *Duties Act 2007* is not chargeable on the transfer or conveyance.

”.

**22.     *Midland Redevelopment Act 1999***

15

Section 18(1) is amended by deleting “, stamp duty”.

**23.     *Motor Vehicle (Third Party Insurance) Act 1943***

(1)   Section 3R(4)(b) is amended by deleting “stamp duty payable” and inserting instead —

“   duty payable under the *Duties Act 2007*   ”.

20

(2)   Section 21(2) is amended by deleting “stamp”.

**24.     *National Trust of Australia (W.A.) Act 1964***

Section 17(3) is amended by deleting “stamp duty chargeable under the *Stamp Act 1921*.” and inserting instead —

“   duty chargeable under the *Duties Act 2007*.   ”.

25   **25.     *Offshore Minerals Act 2003***

Section 352A is amended by deleting “*Stamp Act 1921*” and inserting instead —

“   *Duties Act 2007*   ”.

**cl. 26**

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**26. *Parks and Reserves Act 1895***

Section 17(1) is amended by deleting “stamp duty chargeable under the *Stamp Act 1921*” and inserting instead —

“ duty chargeable under the *Duties Act 2007* ”.

5 **27. *Perry Lakes Redevelopment Act 2005***

Section 9(3) is amended by deleting “stamp duty.” and inserting instead —

“ duty under the *Duties Act 2007*. ”.

**28. *Perth Theatre Trust Act 1979***

10 Section 20(2) is amended by deleting “stamp duty chargeable under the *Stamp Act 1921*.” and inserting instead —

“ duty chargeable under the *Duties Act 2007*. ”.

**29. *Petroleum Act 1936***

15 Section 86 is amended by deleting “*Stamp Act 1921*” and inserting instead —

“ *Duties Act 2007* ”.

**30. *Petroleum (Submerged Lands) Act 1982***

Section 93 is amended by deleting “*Stamp Act 1921*” and inserting instead —

20 “ *Duties Act 2007* ”.

**31. *Presbyterian Church Act 1908***

Section 21(5)(a) is amended by deleting “*Stamp Act 1921*” and inserting instead —

“ *Duties Act 2007* ”.





**cl. 34**

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**34. *Settlement Agents Act 1981***

Schedule 2 clauses 1(1)(d) and 2(e) are amended by deleting “*Stamp Act 1921*” and inserting instead —

“ *Duties Act 2007* ”.

5 **35. *Soil and Land Conservation Act 1945***

Section 36(4) is amended by deleting “stamp duty” and inserting instead —

“ duty under the *Duties Act 2007* ”.

**36. *Strata Titles Act 1985***

10 (1) Section 21V(3)(b) is deleted and the following paragraph is inserted instead —

“

(b) a transaction referred to in the *Duties Act 2007* section 112(6).

15

”.

(2) Section 31H(3)(b) is deleted and the following paragraph is inserted instead —

“

(b) a transaction referred to in the *Duties Act 2007* section 112(6).

20

”.

**37. *Subiaco Redevelopment Act 1994***

Section 19(1) is amended by deleting “, stamp duty”.

**38. *Transfer of Land Act 1893***

25 (1) Section 81U(3) is amended by deleting “in accordance with the *Stamp Act 1921*.” and inserting instead —

“

or endorsed to indicate duty under the *Stamp Act 1921* or the *Duties Act 2007*.

30

”.

- (2) The Twenty-sixth Schedule is amended in condition 8 by deleting “stamp duties” and inserting instead —  
“ duty under the *Duties Act 2007* ”.

**39.     *Uniting Church in Australia Act 1976***

- 5            Section 48 is amended by deleting “stamp duty imposed by the *Stamp Act 1921*” and inserting instead —  
“ duty under the *Duties Act 2007* ”.

**40.     *Water Services Licensing Act 1995***

- (1) Section 46E(1) is repealed.  
10          (2) Section 46E(2) is amended by deleting “Stamp duty is not payable” and inserting instead —  
“ Duty is not chargeable under the *Duties Act 2007* ”.

**41.     *Western Australian Sports Centre Trust Act 1986***

- 15            Section 16(2) is amended by deleting “*Stamp Act 1921*” and inserting instead —  
“ *Duties Act 2007* ”.

**42.     *Workers’ Compensation and Injury Management Act 1981***

- 20            Section 297 is amended by deleting “stamp duties chargeable under the *Stamp Act 1921*.” and inserting instead —  
“ duty chargeable under the *Duties Act 2007*. ”.

