

## STAMP DUTIES (RECEIPTS).

### No. 50 of 1970.

AN ACT to suspend the operation of the provisions of the *Stamp Duties Act 1931* relating to the duty payable on receipts and for other purposes.

[8 December 1970.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1**—(1) This Act may be cited as the *Stamp Duties (Receipts) Act 1970*. Short title, incorporation, and commencement.

(2) This Act is incorporated, and shall be read as one, with the *Stamp Duties Act 1931* (in this Act referred to as the Principal Act).

(3) This Act shall be deemed to have commenced on the first day of October 1970.

**2** In this Act, unless the contrary intention appears—

Interpretation.

“Commonwealth Act” means the *States Receipts Duties (Administration) Act 1970* of the Commonwealth;

“receipts duty” means the duty that is payable by virtue of the provisions of Division I of Part IV of the Principal Act;

“statement” means such a statement as is referred to in section thirty-seven of the Principal Act;

“the relevant period” means the period that commenced on the twenty-eighth day of October 1969 and ended on the seventeenth day of November 1969 (both days inclusive).

**3**—(1) The operation of the provisions of the Principal Act relating to the imposition, assessment, collection, and liability for payment, of receipts duty is suspended. Suspension of certain provisions of the Principal Act.

(2) Section sixteen of the *Acts Interpretation Act 1931* applies to and in relation to the suspension of the provisions of the Principal Act that are referred to in subsection (1) of this section as if those provisions had been repealed by this Act.

Refunds of  
duty in  
certain cases.

**4—(1)** Where the Commissioner is satisfied—

(a) that—

(i) during the relevant period or at any time after the expiration of that period, a person paid receipts duty on a receipt for, or a statement of, moneys received, deposited, or paid during that period in respect of the sale of any goods; or

(ii) at any time before the eighteenth day of November 1969, a person paid receipts duty on a receipt for, or a statement of, moneys received, deposited, or paid in respect of the sale of any goods and, at the time of the payment of the duty, that person notified the Commissioner, in writing, that the duty was being paid under protest; and

(b) that, at the time of the sale, the goods were new goods that had been grown, produced, or manufactured in Australia,

the Commissioner may recommend to the Treasurer that a refund of an amount equal to the amount of the duty so paid be made to that person, and the Treasurer may make such a refund accordingly.

(2) Refunds under this section shall be made out of the Consolidated Revenue (which, to the necessary extent, is appropriated accordingly).

(3) A person who wishes to obtain a refund under this section shall make an application therefor in writing in a form approved or supplied by the Commissioner for the purpose.

(4) On receipt of an application under subsection (3) of this section, the Commissioner may, if he thinks it necessary to do so, require the applicant—

(a) to produce for inspection by the Commissioner such books, records, and papers as the Commissioner directs; and

(b) to furnish the Commissioner, by statutory declaration or otherwise, with such information, in addition to the information contained in the application, as the Commissioner requires in order to satisfy the Commissioner that the applicant is entitled to a refund under this section,

and if the applicant fails to comply, to the Commissioner's satisfaction, with such a requirement the Commissioner may refuse to make to the Treasurer a recommendation under subsection (1) of this section in relation to the applicant.

Exemptions.

**5** Notwithstanding anything in the Principal Act, receipts duty is not payable, and shall be deemed never to have been payable, on a receipt for, or a statement of, moneys received, deposited, or paid in respect of which a person pays or has paid duty in accordance with the provisions of the Commonwealth Act.