



## STAMP DUTIES (No. 2)

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No. 95 of 1974

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### ANALYSIS

1. Short title and citation.
2. Special provisions as to duty on policies of insurance.
3. Special provisions as to motor accident premium certificates.
4. Scales and rates of duty.
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**AN ACT to amend the Stamp Duties Act 1931.**

[29 November 1974]

**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 Act (No. 2)* Short title and citation. 1974.

(2) The *Stamp Duties Act 1931*, as subsequently amended, is in this Act referred to as the Principal Act.

Special provisions as to duty on policies of insurance.

**2** Section 47 of the Principal Act is amended—

- (a) by omitting from paragraph (a) of subsection (1) the word “and” occurring at the end thereof;
- (b) by omitting paragraph (b) of that subsection;
- (c) by omitting from subsection (2) (c) the words “and certificates of insurance” and the words “and certificates”;
- (d) by omitting subsection (5A);
- (e) by omitting from subsection (6) the words “or subsection (5A)”;
- (f) by omitting from subsection (6) (a) the words “, or (as the case may be) in respect of certificates of insurance under subsection (4) of section sixty-four of the *Traffic Act* 1925 delivered as provided by that subsection,”;
- (g) by omitting from subsection (6) (b) the words “and certificates of insurance”;
- (h) by omitting from subsection (7) the words “, and on certificates of insurance under subsection (4) of section sixty-four of the *Traffic Act* 1925 delivered as provided by that subsection,”; and
- (i) by omitting from subsection (8) the words “, certificate of insurance,”.

**3** After section 73 of the Principal Act the following section is inserted in Division VIII of Part IV of that Act:—

Special provisions as to motor accident premium certificates.

“73A—(1) For the purposes of this section, a ‘certificate of premium paid’ means any certificate or other document issued for the purposes of the *Motor Accidents (Liabilities and Compensation) Act* 1973 that acknowledges the receipt of a premium paid under that Act, and ‘the Board’ means the Motor Accidents Insurance Board.

“(2) A certificate or document issued for the purposes mentioned in subsection (1) is a certificate of premium paid notwithstanding that it is also issued for other purposes.

“(3) There shall be endorsed as prescribed on each certificate of premium paid such words as may be prescribed to denote the amount of the duty payable thereon.

“(4) Nothing in the *Motor Accidents (Liabilities and Compensation) Act 1973* shall be construed as preventing the Board or any other person refusing to accept payment of a premium thereunder unless there is, or has been, paid to, or to some person on behalf of, the Board an additional sum equivalent in amount to the amount of the duty payable on the certificate of premium paid issued in respect of the payment of that premium, and the powers of the Board under section 10 of that Act shall be deemed to include a power to enter into agreements with respect to the receipt and payment of any such additional sums.

“(5) A certificate of premium paid that is endorsed as required by subsection (3) shall, for the purposes of sections 28 and 29, be deemed to be duly stamped as required by this Act.

“(6) The Board shall furnish to the Commissioner such returns as he may require with regard to the certificates of premium paid issued and the duty payable thereon.

“(7) The duty payable by the Board in respect of certificates of premiums paid shall be paid to the Commissioner in such manner and at such times as he may notify the Board, and any duty so payable by the Board that is not so paid may be recovered by the Commissioner in a court of competent jurisdiction as a debt due to the Crown.”.

**4** The Second Schedule to the Principal Act is amended—

Scales and rates of duty.

(a) in Part II, in Item 31, by omitting from paragraphs (a) and (b) in the 2nd column of that Schedule the words “ or a policy of insurance effected for the purposes of Part VII of the *Traffic Act 1925* or a certificate of insurance under subsection (4) of section sixty-four of that Act ”, in both places in which they occur;

(b) in the same Part, by omitting Item 32 and substituting therefor the following Item:—

“ 32   Certificate of premium paid within the meaning of section 73A (other than such a certificate that is exempt from duty by virtue of any of the provisions of the Third Schedule) .... ..	2·00	By the Motor Accidents Insurance Board.”.
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Exemptions  
from duty.

**5** Part I of the Third Schedule to the Principal Act is amended—

- (a) in respect of the exemption operating in relation to Item 31 in the Second Schedule, by omitting from paragraph (b) (ii) in the 2nd column of that Schedule the words “(not being a policy of insurance effected for the purposes of Part VII of the *Traffic Act* 1925 or a certificate of insurance under subsection (4) of section sixty-four of that Act)”;
- (b) by omitting the exemption operating in relation to Item 32 in the Second Schedule and substituting therefor the following exemption:—

“ 32 *Certificates of premium paid within the meaning of section 73A—*

Such a certificate issued in respect of a premium paid—

- (a) for the use of a vehicle for a period not exceeding 6 months;
- (b) for the use of a vehicle the premium payable for the use of which for 12 months does not exceed the lowest premium prescribed under the *Motor Accidents (Liabilities and Compensation) Act* 1973 for the use of a vehicle for that period; or
- (c) for the use of a vehicle—
  - (i) by a public hospitals board constituted under the *Hospitals Act* 1918;
  - (ii) by the licensee, proprietor, governors, trustee, committee of management, or resident manager of a private hospital for or in connection with the purposes of the hospital; or
  - (iii) by the University of Tasmania.”

Transitional  
provisions.

**6** Notwithstanding anything in the foregoing provisions of this Act, the Principal Act continues to have effect in relation to policies of insurance effected for the purposes of Part VII of the *Traffic Act* 1925 and certificates of insurance under section 64 (4) of that Act as if this Act had not been enacted.