



STAMP DUTIES AMENDMENT ACT 1984

—
No. 68 of 1984
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AN ACT to amend the Stamp Duties Act 1931.

[Royal Assent 22 November 1984]

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—This Act may be cited as the *Stamp Duties Amendment Act* Short title. 1984.

Commence-
ment.

2—This Act shall commence on 1st December 1984.

Principal Act.

3—In this Act, the *Stamp Duties Act 1931** is referred to as the Principal Act.

Application
of Act.

4—This Act applies to any instrument submitted for the assessment of duty payable in respect of that instrument on or after 1st December 1984.

Amendment of
section 3 of
Principal Act
(Interpre-
tation).

5—Section 3 (1) of the Principal Act is amended by inserting after the definition of “rental agreement” the following definition:—

“residential lease” means a licence or lease made by any agreement, deed, or other document in respect of the tenancy or occupancy of premises solely as a private dwelling-house;

Amendment of
heading of
Division 5,
Part IV.

6—The heading to Division 5 of Part IV of the Principal Act is amended by inserting “, conveyances, and transfers”.

Amendment of
section 70 of
Principal Act
(Special
provisions
relating to
contracts
of sale).

7—Section 70 of the Principal Act is amended as follows:—

(a) by inserting the following subsections after subsection (4):—

(4A) For the purposes of this section, a contract of sale, conveyance, or transfer of real property is deemed to include any moveable chattels, other than stock in trade and livestock, that are included in the transaction to which the contract, conveyance, or transfer relates, notwithstanding that the moveable chattels—

(a) are not referred to in the instrument of conveyance or transfer;

(b) pass upon delivery or pursuant to another instrument or in any other manner; or

(c) are not, at the date of execution of the instrument of conveyance or transfer, on the property to which that instrument relates.

* 22. Geo. V No. 19. For this Act, as amended to 1st July 1981, see the continuing Reprint of Statutes. Subsequently amended by Nos. 19 and 24 of 1980, Nos. 44 and 70 of 1981, Nos. 9, 47, 48, 65, and 99 of 1982, Nos. 23, 39, 71, and 86 of 1983, and No. 29 of 1984.

(4B) Where the Commissioner is satisfied that the delivery, transfer, or sale of moveable chattels—

(a) is made to a person other than the purchaser specified in a contract of sale, conveyance, or transfer; and

(b) forms part of the transaction to which that contract, conveyance, or transfer relates,

the moveable chattels are deemed to be included in that transaction and he may assess duty payable in respect of that contract, conveyance, or transfer according to an amount which includes an amount equivalent to the value of the moveable chattels.

(b) by inserting in subsection (6) (a) (i) “ specifying the value of any moveable chattels included in the transaction to which that conveyance relates ” after “ effect ”;

(c) by inserting in subsection (6) (a) (ii) “ and specifying the value of any moveable chattels included in the transaction to which that conveyance relates ” after “ him ”;

(d) by inserting the following subsection after subsection (6):—

(6A) The duty payable on a contract of sale under item 12 in Schedule 2 or on an instrument of conveyance under item 13 in Schedule 2 shall be calculated by taking into account the value of any moveable chattels as specified pursuant to subsection (6) (a).

Amendment of
Schedule 2 to
Principal Act
(SCALE AND
RATES OF
DUTIES).

8—Schedule 2 to the Principal Act is amended as follows:—

(a) by omitting item 20 and substituting the following item:—

20	Lease of land or premises made by agreement, deed, or any document operating as a lease—		
	(a) residential lease; or	3·00	By the lessor
	(b) lease other than a residential lease	1 per cent of the equivalent of the yearly rent or \$3, whichever is the greater	

(b) by omitting from item 29 “As on a mortgage ” and substituting “ \$3 ”.

Amendment of
Schedule 3 to
Principal Act
(INSTRUMENTS
EXEMPTED
FROM DUTY).

9—Part I of Schedule 3 to the Principal Act is amended by inserting in item 1 relating to any agreement for the sale of goods, wares, or merchandise, “ other than chattels included in a transaction for the conveyance or transfer of real property ” after “ merchandise ”.

Amendment of
Schedule 1 to
Stamp Duties
Amendment
Act (No. 4)
1983
(TRANSITIONAL
PROVISIONS).

10—Schedule 1 to the *Stamp Duties Amendment Act (No. 4) 1983* is amended by omitting from clause 2 (2) “ amounting to at least \$2 in the aggregate ”.