

## STAMP DUTIES AMENDMENT ACT (No. 3) 1983

### No. 71 of 1983

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#### SCHEDULE 1

CONSEQUENTIAL AMENDMENT OF SECTION 74 OF PRINCIPAL ACT





STAMP DUTIES AMENDMENT ACT (No. 3) 1983

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 No. 71 of 1983  
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AN ACT to amend the Stamp Duties Act 1931 and the Stamp Duties Amendment Act (No. 2) 1981.

[Royal Assent 13 December 1983]

**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. (No. 3) 1983.

**2**—(1) Sections 4, 6, 9, and 10 shall commence on the day on which the *Stamp Duties Amendment Act* (No. 2) 1983 commences. Commencement.

(2) Sections 11 (1) and 14 shall commence on 1st December 1983, but if this Act does not receive the royal assent on or before that day, those sections shall be deemed to have commenced on that day.

(3) Except as provided in subsections (1) and (2), this Act shall commence on the day on which it receives the royal assent.

Principal Act.

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

Amendment of section 3 of Principal Act (Interpretation).

**4**—Section 3 (1) of the Principal Act is amended by inserting the following definition after the definition of “execution”:

“face value”, in relation to a lucky envelope, means the maximum price that may be charged for a chance sold pursuant to a permit issued under section 88AB of the *Racing and Gaming Act 1952*;

Insertion in Principal Act of new section 3A.

**5**—The following section is inserted in Part I of the Principal Act after section 3:—

Undertakings by certain persons.

**3A**—(1) A person who is not otherwise bound by this Act may, notwithstanding any other provision of this Act, give an undertaking in writing to the Commissioner to lodge any returns with, and to make any payments to, the Commissioner that he would have been required to lodge with or make to the Commissioner if he had been liable to pay duty under this Act.

(2) Where the Commissioner receives an undertaking under subsection (1), the Commissioner shall determine whether or not to accept the undertaking.

(3) Where the Commissioner accepts an undertaking from a person under subsection (1), the person shall be deemed to be bound by this Act, notwithstanding section 3 (2A), during the period during which the undertaking has effect in accordance with subsection (4).

(4) An undertaking accepted by the Commissioner under this section has effect on and from the date on which the Commissioner accepts the undertaking until—

(a) the person giving the undertaking, by notice in writing given to the Commissioner, withdraws that undertaking; or

\* 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, and Nos. 23 and 39 of 1983.

- (b) the Commissioner, by notice in writing given to that person, withdraws his acceptance of the undertaking.

**6**—Section 17B (1) (a) of the Principal Act is amended by omitting “the last preceding” and substituting “that”.

Amendment of section 17B of Principal Act (Monthly returns and payments by licensed suppliers).

**7**—(1) Section 74 (10) of the Principal Act is amended as follows:—

Amendment of section 74 of Principal Act (Duty to be paid on certain applications under the *Traffic Act 1925*).

- (a) by omitting the definition of “motor vehicle” and substituting the following definition:—

“motor vehicle” means a motor vehicle within the meaning of the *Traffic Act 1925*;

- (b) by omitting “subsection (5);” from the definition of “new motor vehicle” and substituting “subsection (5),

and ‘new trailer’ has a corresponding meaning;”;

- (c) by inserting the following definition after the definition of “registering authority”:—

“trailer” means a trailer within the meaning of the *Traffic Act 1925*;

- (d) by omitting “subsection (5).” from the definition of “used motor vehicle” and substituting “subsection (5),

and ‘used trailer’ has a corresponding meaning.”.

(2) Section 74 of the Principal Act is further amended as specified in Schedule 1.

**8**—(1) Section 75A (1) of the Principal Act is amended as follows:—

Amendment of section 75A of Principal Act (Duty reduced or not payable with respect to certain land in respect of which home savings grant is made).

- (a) by omitting from paragraph (b) “Commonwealth; or” in the definition of “home savings grant” and substituting “Commonwealth;”;

- (b) by omitting from paragraph (c) in that definition “Commonwealth;” and substituting “Commonwealth; or”;

(c) by inserting in that definition the following paragraph after paragraph (c):—

(d) a grant made under section 16 of the *First Home Owners Act 1983* of the Commonwealth;

(2) Section 75A (2) of the Principal Act is amended by omitting “then—” and substituting “then, subject to subsection (11)—”.

(3) Section 75A (3) of the Principal Act is amended by omitting “subsection (8),” and substituting “subsections (8) and (11),”.

(4) Section 75A (5) of the Principal Act is amended by omitting “subsection (8),” and substituting “subsections (8) and (11),”.

(5) Section 75A of the Principal Act is further amended by omitting subsection (10) and substituting the following subsections:—

(10) This section does not apply to a person who—

(a) is entitled to a home savings grant and eligible for a grant under the *First Home Assistance Act 1982*;  
or

(b) purchases or commences to construct his dwelling on or after 1st January 1984.

(11) An exemption or reduction under subsection (2) shall not be granted, and a refund under subsection (3) or (5) shall not be made, unless a claim for that exemption, reduction, or refund is made to the Commissioner on or before 31st December 1984.

Amendment of section 76 of Principal Act (Offences).

**9**—Section 76 of the Principal Act is amended by inserting the following subsection after subsection (1):—

(1A) In subsection (1) (e), “return” does not include a return required to be lodged with the Commissioner under section 17B (1) (a).

Amendment of section 79 of Principal Act (Refunds of excess duty).

**10**—Section 79 (1) of the Principal Act is amended by inserting “or pursuant to item 38A of Schedule 2,” after “80 (2),”.

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

**11**—(1) Item 39 (a) of Schedule 2 to the Principal Act is amended by omitting “4·00” and substituting “3·00”.

(2) Item 39 of Schedule 2 to the Principal Act is further amended by inserting “or trailer” after “vehicle”, wherever occurring.

**12**—Item 39 of Schedule 3 to the Principal Act is amended by inserting “ or trailer ” after “ vehicle ”, wherever occurring.

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

**13**—An application which relates to a trailer and which was made before the commencement of sections 7 and 11 (2) of this Act is deemed to have been subject to duty, and any duty collected in respect of such an application is deemed to have been validly collected, as if those sections had been in operation at the time that application was made and that duty was collected.

Validation.

**14**—Section 19 of the *Stamp Duties Amendment Act (No. 2)* 1981\* is repealed.

Repeal of  
section 19 of  
*Stamp Duties  
Amendment  
Act (No. 2)*  
1981  
(Expiry).

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\* No. 70 of 1981.

## SCHEDULE 1

Section 7 (2)

## CONSEQUENTIAL AMENDMENT OF SECTION 74 OF PRINCIPAL ACT

Provision	Amendment
(1) Section 74 (1)	Insert " or trailer " after " motor vehicle ".
(2) Section 74 (2)	Insert " or trailer " after " motor vehicle ", wherever occurring.
(3) Section 74 (3) (a)	Insert " or trailer " after " motor vehicle ".
(4) Section 74 (4)	Insert " or trailer " after " motor vehicle ", wherever occurring.
(5) Section 74 (5)	Insert " or trailers, or both " after " motor vehicles ".
(6) Section 74 (6)	Insert " or trailers, or both " after " motor vehicles ".
(7) Section 74 (9)	Omit " of dealing in motor vehicles " and substitute " in respect of which the cer- tificate is granted ".
(8) Section 74 (10), definition of " application to which this section applies ".	(a) Insert " or new trailer " after " new motor vehicle " in paragraph (a); (b) Insert " or used trailer " after " used motor vehicle " in paragraph (b); (c) Insert " or trailer " after " motor vehicle " in paragraph (c); (d) Insert " or trailer " after " motor vehicle " in paragraph (d); (e) Insert " or trailer " after " motor vehicle " in paragraph (e).
(9) Section 74 (10), definition of " owner "	Insert " or trailer " after " motor vehicle ".