



ANNO OCTAVO

GEORGII VI REGIS.

A.D. 1944.

No. 30 of 1944.**An Act to amend the Stamp Duties Act, 1923-1942.**

[Assented to 14th December, 1944.]

BE IT ENACTED by the Governor of the State of South Australia with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the "Stamp Duties Act Amendment Act, 1944".

(2) The Stamp Duties Act, 1923-1942, as amended by this Act, may be cited as the "Stamp Duties Act, 1923-1944".

(3) The Stamp Duties Act, 1923-1942, is hereinafter referred to as "the principal Act".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of second schedule of principal Act—
Exemption of certain conveyances.

3. The second schedule to the principal Act is amended by inserting at the end of the paragraph commencing "Conveyance operating as a voluntary disposition *inter vivos* of any property" the following passage :—

"*Exemption.*—Conveyance operating as a voluntary disposition *inter vivos* by an employer of any property for the purpose of providing individual personal benefits, pensions or retiring allowances for his employees".

Amendment to second schedule of principal Act—
General exemptions.

4. The second schedule to the principal Act is further amended by adding at the end of the list of general exemptions from all stamp duties the following paragraph :—

23. Any conveyance, transfer, or mortgage to which a person who has been a member of a fighting

1944.

force or who is the widow of a deceased member of a fighting force is a party and which is entered into for the purpose of purchasing any land (including land used for agriculture, horticulture, viticulture, pastoral or other like pursuits) on which a dwelling-house is situated, shall be exempt from stamp duty on so much of the value of the land, or of the money secured by the mortgage, as does not exceed twelve hundred pounds: Provided that an instrument shall not be exempt under this paragraph unless the Commissioner is satisfied by such evidence as he requires—

- (a) that such member or widow will personally occupy the dwelling-house; and
- (b) that an instrument executed for the purpose of purchasing land for such member or widow has not previously been exempt from stamp duty under this paragraph.

In this paragraph "member of a fighting force" means—

- (a) a person who has been a member of a naval, military, or air force of the Commonwealth or of the United Kingdom or of any part of His Majesty's Dominions, during any war in which the Commonwealth is or has been engaged; and
- (b) a person who during any such war was employed in seagoing service on a ship registered in any territory under the dominion of His Majesty the King:

"land" includes the fee simple of any land and the estate and interest of a lessee of land held under a Crown lease, and of a purchaser of land held under an agreement for sale and purchase granted by the Crown.

In the name and on behalf of His Majesty, I hereby assent to this Bill.

J. M. NAPIER, Lieutenant-Governor.