



ANNO DECIMO QUINTO

ELIZABETHAE II REGINAE

A.D. 1966

No. 59 of 1966

An Act to amend the Stamp Duties Act, 1923-1965,
and the Stamp Duties Act Amendment Act, 1965,
and for other purposes.

[Assented to 10th November, 1966.]

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

1. (1) This Act may be cited as the "Stamp Duties Act
Amendment Act, 1966". Short titles.
- (2) The Stamp Duties Act, 1923-1965, as amended by this
Act, may be cited as the "Stamp Duties Act, 1923-1966".
- (3) The Stamp Duties Act, 1923-1965, is hereinafter referred
to as "the principal Act".
2. This Act is incorporated with the principal Act and that Incorporation.
Act and this Act shall be read as one Act.
3. This Act shall come into operation on a day to be fixed Commence-
ment.
by the Governor by proclamation.
4. Section 82 of the principal Act is amended by striking Amendment of
principal Act,
s. 82—
Provisions
as to duty
upon
receipts.
out the words "fifty dollars" thrice occurring therein and
inserting in lieu thereof the words "ten dollars" in each case.
5. Section 84 of the principal Act is amended— Amendment of
principal Act,
s. 84—
Penalty for
offences in
reference to
receipts.
 - (a) by striking out paragraph (b) of subsection (1) thereof
and inserting in lieu thereof the following
paragraphs :—

(b) in any case where a receipt would be liable to duty, refuses to give a receipt duly stamped ;

or

(b1) in any case where a receipt for fifty dollars or over would be liable to duty, refuses to give or without reasonable excuse (proof whereof shall lie on him) omits to give or tender a receipt duly stamped ;

or ;

(b) by striking out the expression “(b)” in subsection (2) thereof and inserting in lieu thereof the expression “(b1)” ;

and

(c) by inserting after the word “receipt” (first occurring) in subsection (4) thereof the words “for fifty dollars or over”.

Amendment of principal Act, s. 84b—
Procedure.

6. Subsection (1) of section 84b of the principal Act is amended by striking out the word “and” last occurring in paragraph (a) and paragraph (b) thereof and inserting in lieu thereof in each case the word “or”.

Amendment of principal Act, s. 84c—
Penalties.

7. Subsection (1) of section 84c of the principal Act is amended by inserting after the word “give” therein the passage “, or in any case of a payment to him of an amount of fifty dollars or over omits to give or tender,”.

Amendment of Second Schedule to principal Act.

8. The Second Schedule to the principal Act is amended—

(a) by striking out all the lines after the passage “this Act—” in the paragraph therein commencing “CONTRACT OR NOTE OR MEMORANDUM of a Contract for the repayment of money lent by a money-lender,” and inserting in lieu thereof the following lines :—

Where such amount does not exceed \$20..	Nil
Where such amount exceeds \$20 but does not exceed \$50	0.75
Where such amount exceeds \$50 but does not exceed \$100	1.50
Where such amount exceeds \$100 but does not exceed \$150	2.25
Where such amount exceeds \$150, for every \$100 or any fractional part of \$100	1.50 ;

(b) by striking out paragraph (b) of the paragraph therein commencing "CONVEYANCE OR TRANSFER" and inserting in lieu thereof the following paragraph :—

(b) In any other case (not being a conveyance or transfer on sale of any stock or marketable security)—

Where the amount or value of the consideration for the sale—

Does not exceed \$12,000, for every \$100, or fractional part of \$100, of such amount or value..... 1.25

Exceeds \$12,000, but does not exceed \$15,000 \$150 plus \$2.50 for every \$100 or fractional part of \$100 of the excess over \$12,000 of such amount or value.

Exceeds \$15,000, for every \$100 or fractional part of \$100 of such amount or value..... 1.50 ;

(c) by striking out the lines "For every \$200 or fractional part of \$200 of the value of the property conveyed2.00" in the paragraph therein commencing "CONVEYANCE operating as a voluntary disposition," and inserting in lieu thereof the following lines :—

Where the value of the property conveyed—

Does not exceed \$12,000, for every \$100, or fractional part of \$100, of such value 1.25

Exceeds \$12,000, but does not exceed \$15,000 \$150 plus \$2.50 for every \$100 or fractional part of \$100 of the excess over \$12,000 of such value.

Exceeds \$15,000, for every \$100 or fractional part of \$100 of such value 1.50 ;

(d) by striking out the paragraph therein commencing "HIRE-PURCHASE AGREEMENTS" and inserting in lieu thereof the following paragraph :—

HIRE-PURCHASE AGREEMENT—

Where the net cash price does not exceed \$50	0.75
Where the net cash price exceeds \$50 but does not exceed \$100	1.50
Where the net cash price exceeds \$100 but does not exceed \$150	2.25
Where the net cash price exceeds \$150, for every \$100 or fractional part of \$100 thereof	1.50

(e) by inserting before the line "Every receipt for \$50.00 or over.....0.05" in the paragraph therein commencing "RECEIPT—" the following line:—

Every receipt for \$10.00 or over but for less than \$50.00.....0.02;

(f) by inserting after the word "club" in Item 10 of the *Exemptions* in the said paragraph commencing "RECEIPT—" the words "or any person authorized by law to operate a totalizator";

and

(g) by inserting after Item 13 of the *Exemptions* in the said paragraph commencing "RECEIPT—" the following item:—

14. Receipt or acknowledgement given to the Director or Department of Social Welfare for, of, or in respect of any payment or repayment of relief or maintenance or any moneys paid out of any trust fund held by or on behalf of the said Director or Department.

Amendment of
S.D.A. Amend-
ment Act, 1965,
s. 15.

9. (1) Paragraph (d) of section 15 of the Stamp Duties Act Amendment Act, 1965, is amended by striking out therefrom the passage "said paragraph commencing 'BILL OF EXCHANGE, CHEQUE, ORDER payable on demand'" and inserting in lieu thereof the passage "paragraph therein commencing 'BILL OF EXCHANGE of any kind whatsoever, and PROMISSORY NOTE'".

(2) The amendment made by subsection (1) of this section shall be deemed to have come into operation on the commencement of the Stamp Duties Act Amendment Act, 1965.

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

EDRIC BASTYAN, Governor.