



ANNO DECIMO SEPTIMO

ELIZABETHAE II REGINAE

A.D. 1968

No. 32 of 1968

An Act to amend the Stamp Duties Act, 1923-1967.

[Assented to 12th December, 1968.]

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, 1968". Short titles.

(2) The Stamp Duties Act, 1923-1967, as amended by this Act, may be cited as the "Stamp Duties Act, 1923-1968".

(3) The Stamp Duties Act, 1923-1967, is hereinafter referred to as "the principal Act".

2. This Act shall come into operation on a day to be fixed by proclamation. Commencement.

3. Section 5 of the principal Act is amended—

(a) by inserting after the passage "second schedule" in subsection (1) the passage "and other provisions of this Act";

(b) by inserting after the passage "said schedule" firstly occurring in subsection (1) the passage "and elsewhere in this Act";

and

(c) by inserting after the passage "said schedule" lastly occurring in subsection (1) the passage "or in any other provision of this Act".

Amendment of principal Act, s. 5—
Stamp duties to be charged.

Enactment of
ss. 27c, 27d and
27e of the
principal Act—

Inspection of
documents, etc.

4. The following sections are enacted and inserted in Part I of the principal Act after section 27b thereof :—

27c. (1) The Commissioner or any officer appointed for carrying this Act into effect who has been granted written authority by the Commissioner for the purposes of this section (whether such authority is general or for any particular case), on showing such authority, may require any person at any reasonable time to produce for inspection by him or by any such officer designated by the Commissioner all or any books, records, papers or documents in that person's custody, possession or control the inspection of which might tend to prove or lead to the discovery of any fraud or omission in relation to any stamp duty or other duty under this Act that has not been paid or to secure the payment of any such duty, and the Commissioner or any such officer may inspect the same and take any extracts therefrom.

(2) A person who—

(a) fails, neglects or refuses to produce for inspection any such books, records, papers or documents when required under subsection (1) of this section to do so ;

or

(b) delays or obstructs the Commissioner or any such officer in carrying out his duties or exercising his powers under this section,

shall be guilty of an offence and liable to a penalty not exceeding one hundred dollars.

(3) Where any instrument which ought to be but is not stamped or which is insufficiently stamped is produced for inspection under this section, the Commissioner may impound the instrument and, if it is produced for inspection to an officer, the officer may impound it and deliver it to the Commissioner.

(4) The Commissioner shall retain any instrument impounded under subsection (3) of this section until the stamp duty or any penalty payable under this Act in respect thereof, or both, has or have been paid.

Power of
Commissioner
to assess duty
on impounded
instruments,
etc.

27d. When, or at any time after, an instrument has been impounded pursuant to powers conferred by this Act, the Commissioner may, notwithstanding anything contained in this Act, assess the duty with which the instrument is in his opinion chargeable, and the provisions of subsections (3), (4) and (5) of section 23 and the provisions of section 24 of this Act shall apply to and in relation to any such

assessment in all respects as if it were an assessment under section 23 of this Act made pursuant to a requirement for an expression of opinion under that section.

27e. No action shall lie against the Commissioner by reason of the exercise or discharge or the purported exercise or discharge by him in good faith of his powers or duties under this Act or in respect of any matter arising out of the exercise or discharge or the purported exercise or discharge of such powers or duties.

Commissioner
not liable for
acting *bona*
fide in exercise
of his powers
or discharge of
his duties.

5. Sections 82 to 84c of the principal Act are repealed and the following sections are enacted and inserted therein in their place under the heading "*Receipts*":—

Repeal of
ss. 82 to 84c
and enactment
of sections in
their place—

82. (1) For the purposes of this Act, unless the contrary intention appears—

Interpretation.

"cash sale docket" means an instrument or document issued, tendered or forwarded to a purchaser of goods by the proprietor of, or any salesman or other officer or employee employed in or by, any wholesale or retail establishment immediately on the occasion of the purchase, which denotes the amount then paid therefor but does not acknowledge the receipt of such amount :

"employee" means a person who receives or is entitled to receive wages :

"employer" means a person or body who or which pays or is liable to pay wages, and includes the Crown :

"money" includes a bill of exchange or promissory note for money :

"receipt" means any note, memorandum or writing whatsoever—

(a) whereby any money is acknowledged or expressed to have been received or deposited or paid ;

(b) whereby any debt or demand, or any part of a debt or demand is acknowledged to have been settled, satisfied or discharged ;

or

(c) which signifies or imports any such acknowledgement,

whether the same is or is not signed with the name of any person, and includes a cash sale docket :

“wages” means any wages, salary, commission, bonuses or allowances paid or payable in money to any employee as such.

(2) Where money is exchanged for money, a party to the exchange shall, for the purposes of this Act, be deemed to have received money only to the extent (if any) that he receives an amount of money which, or the nominal or face value of which, in the case of a bill of exchange or promissory note for money, is greater than the amount of money or the nominal or face value of money, in the case of a bill of exchange or promissory note for money, paid by him.

(3) For the purposes of sections 82a, 84 and 84c of this Act, a receipt shall be deemed to be a duly stamped receipt—

(a) if the duty chargeable thereon is denoted thereon by impressed or adhesive stamps ;

or

(b) where the receipt is for money received by a person who has given notice of election to the Commissioner as provided in subsection (1) of section 84e of this Act and has not given a notice of revocation thereof, if the receipt is endorsed by that person with the endorsement “SD/” and the serial number assigned by the Commissioner to the notice of election given by him to the Commissioner.

Receipts to be made out in respect of certain deposits, etc.

82a. (1) Where a person deposits or causes to be deposited to the credit of a bank account in South Australia of another person any amount in respect of which duty would have been payable if the amount were paid in cash by the first-mentioned person into the hands of that other person, the amount so deposited shall, for the purposes of this Act, be deemed to have been received by the person to the credit of whose account the amount is deposited, and he shall, forthwith after having notice of the making of the deposit, give a duly stamped receipt therefor.

(2) Where a person authorizes his banker to debit his bank account with and—

(a) to transfer to the credit of that banker or to the credit of the bank account of another person with that banker ;

(b) to transmit to the credit of the bank account of another person with another banker ;

or

(c) to transmit to another banker (but not to the credit of the bank account of another person with that other banker),

any amount in respect of which duty would have been payable if the amount were paid in cash by the first-mentioned person into the hands of the banker referred to in paragraph (a) or the other person referred to in paragraph (a) or (b) or the other banker referred to in paragraph (c) of this subsection, the amount so transferred or transmitted shall, for the purposes of this Act, be deemed to have been received by the banker to whose credit or the person to the credit of whose account the amount is transferred or transmitted and he shall, forthwith after having notice of the transfer or transmission, give a duly stamped receipt therefor.

(3) A person who fails to comply with a requirement of subsection (1) or (2) of this section shall be guilty of an offence and shall be liable to a penalty not exceeding one hundred dollars and to a penalty equal to double the amount of the duty that would have been payable if that requirement had been complied with.

(4) This section applies—

(a) whether the deposit, transfer or transmission is made on a single occasion or at regular or irregular intervals ;

and

(b) whether or not any agreement or arrangement has been made for payment by means of such a deposit, transfer or transmission.

(5) In this section—

“banker” includes any person who receives money on deposit or holds money on current account for any other person :

“bank account” includes a current account of money held for a person by another person or deposited by a person with another person.

Certain pay-
ments deemed
to be made in
South
Australia.

83. (1) Where a person resident or carrying on business in South Australia—

- (a) receives outside South Australia money in payment ;
- (b) has credited to his bank account outside South Australia any money in payment ;

or

- (c) accepts any money paid to any other person outside South Australia or credited to the bank account of any other person outside South Australia as payment,

for goods supplied or to be supplied in South Australia or services rendered or to be rendered wholly or partly in South Australia, the money so paid or credited shall, for the purposes of this Act, be deemed to have been received in South Australia if—

- (d) the payment was received in a place other than a proclaimed State ;

or

- (e) the payment was received in a proclaimed State by a person declared by the Commissioner under subsection (2) of this section to be a person who operates a centralized accounting system.

(2) Where the Commissioner is satisfied that any person resident or carrying on business in South Australia is receiving in a proclaimed State payment for goods supplied or to be supplied or services wholly or partly rendered or to be rendered in South Australia in the course of operating a centralized system of accounting, the Commissioner may by instrument in writing declare that person to be operating a centralized accounting system.

(3) The Commissioner shall forthwith cause any instrument made under subsection (2) of this section to be served, personally or by post, upon the person to whom it relates.

(4) In this section—

“centralized accounting system” means a system of accounting which requires payments in respect of business carried on both within and outside South Australia to be made at a central place, office or address outside South Australia :

“proclaimed State” means a State or Territory of the Commonwealth that is declared by proclamation to be a proclaimed State for the purposes of this section and section 84f of this Act.

84. (1) Except as provided in this Act, a person who receives or is deemed to receive any money in South Australia shall give a receipt therefor. Offences.

(2) A person shall not give a receipt that is chargeable with duty and is not duly stamped.

(3) A person who has received or is paid or is deemed to have received or to have been paid in South Australia any money—

(a) shall not refuse or, without reasonable excuse, (proof whereof shall lie on him) fail to give or tender a duly stamped receipt for that money ;

(b) shall not give a receipt for an amount which is not the amount of money received or paid or deemed to have been received or to have been paid ;

and

(c) shall not separate or divide the amount of money received or paid or deemed to have been received or paid with intent to evade the duty payable under this Act or any part thereof.

(4) A person who contravenes any provision of subsection (1), (2) or (3) of this section shall be guilty of an offence and liable to a penalty not exceeding one hundred dollars and, where the case requires, to a penalty equal to double the amount of the duty, if any, that should have been paid if the provision had not been contravened.

(5) The obligation imposed by the provisions of subsection (1) or (2) of section 82a of this Act or subsection (2) or (3) of this section to give or tender a duly stamped receipt shall not be affected or diminished in any way by any commercial practice or by any acquiescence, intimation or indication, expressed or implied, by the payer relating to the giving or tendering or non-giving or non-tendering of any such receipt but the provisions of this section and section 82a of this Act shall not be construed as—

(a) requiring a receipt to be given or tendered by a person who has given notice of election to the Commissioner pursuant to subsection (1) of section 84e of this Act and has not given a notice of revocation thereof ;

or

(b) requiring a receipt to be given or tendered by a person for money a receipt for which is exempt from duty,

unless that person is requested by the payer to give a receipt.

(6) Where a receipt for any money has not been requested, a duly stamped receipt shall be deemed to have been given for the purposes of this section or section 82a of this Act if a receipt is made out and duly stamped, notwithstanding that the receipt is not sent or delivered to any person.

(7) Where a receipt is made out and duly stamped but not sent or delivered, the person making out the receipt shall retain possession of that receipt for three years after the receipt has been made.

(8) An instrument which acknowledges the receipt of the consideration therein expressed and to which any provision of this Part (other than sections 82 to 84j of this Act) applies is not chargeable with duty specified in the second schedule to this Act as a receipt for any amount of money, but any obligation imposed by subsection (2) or (3) of this section to give or tender a duly stamped receipt is not discharged by the making of that instrument.

(9) An instrument which acknowledges the receipt of the consideration therein expressed and to which any provision of this Part (other than sections 82 to 84j of this Act) does not apply is not chargeable with duty specified in the second schedule to this Act as a receipt for an amount of money if the Commissioner is satisfied that the duty so specified has been paid in respect of the payment of that consideration.

(10) For the purposes of this section—

(a) “receipt” includes any endorsement made on any document and evidencing the receipt of money;
and

(b) where any document containing any endorsement evidencing the receipt of money is stamped as a receipt, it shall be deemed to be a duly stamped receipt.

Complaint or information may be laid within three years.

84a. A complaint or an information for any offence under sections 82a, 84 or 84g of this Act may be laid at any time within three years from the date on which the offence was committed.

Denoting duty by adhesive stamp.

84b. If the duty upon a receipt is not denoted by an impressed stamp, such duty may be denoted by an adhesive stamp which shall forthwith be cancelled in accordance with this Act by the person by whom the receipt is made out or given.

84c. (1) Where money has been received by a solicitor or agent as such from his client or principal for payment to another person, or as reimbursement of a payment previously made by the solicitor or agent out of his own funds on behalf of his client or principal, the receipt to be given by the solicitor or agent to the client or principal shall be exempt from duty but, if the money is received by the solicitor or agent from his client or principal for payment to another person who is also a client or principal of the solicitor or agent, the money shall be deemed to have been received by the solicitor or agent on behalf of the last-mentioned client or principal.

As to certain receipts by solicitors or agents.

(2) Where money has been received by a solicitor or agent on behalf of his client or principal, and a duly stamped receipt has been given by such solicitor or agent to the person by whom the payment was made, or the amount of the money so received is required to be included in a statement to be lodged with the Commissioner by the solicitor or agent pursuant to paragraph (a) of subsection (1) of section 84f of this Act—

- (a) any receipt for such money given to the solicitor or agent by his client or principal upon payment of such money to him ;
- (b) any receipt for such money given to the solicitor or agent by any other solicitor or agent who receives such money from him for transmission to the client or principal of the first-mentioned solicitor or agent ;

and

- (c) any receipt for such money given by the client or principal of the first-mentioned solicitor or agent to the solicitor or agent who transmits such money to such client or principal.

shall be exempt from duty.

(3) A solicitor or agent is not obliged to pay duty on or affix a stamp to a receipt for an amount of money or to include that amount in a statement lodged or to be lodged with the Commissioner pursuant to paragraph (a) of subsection (1) of section 84f of this Act where the amount is received by the solicitor or agent on behalf of a client or principal who has given notice of election in writing to the Commissioner pursuant to subsection (1) of section 84e of this Act and has not given a notice of revocation thereof and

has requested the solicitor or agent in writing not to pay duty in respect of such amount or in respect of moneys generally received by the solicitor or agent on his behalf; and, where a duly stamped receipt for the amount is not given by the solicitor or agent and the amount is not included in the statement (if any) of the solicitor or agent lodged or to be lodged with the Commissioner pursuant to paragraph (a) of subsection (1) of section 84f of this Act, the client or principal shall include that amount in the statement, relating to the period during which he received notice of the receipt of that amount by the solicitor or agent, which is to be lodged by him with the Commissioner pursuant to that paragraph.

(4) The provisions of this section apply and have effect where money has been received by a solicitor or agent from or on behalf of his client or principal notwithstanding that the whole or part of the money so received is to be retained by the solicitor or agent, and, where the solicitor or agent transfers any amount held by him on behalf of his client or principal to his own account, he shall, for the purposes of this Act, be deemed to have received that amount in cash at the time of the transfer.

(5) No provision of this Act shall be construed as requiring a society to which this subsection applies which has received money in the course of its business, from any of its members, or from the storage, sale, disposal or distribution of any commodity or animal owned by any of its members or acquired by it from or for any of its members, or for resale to any of its members, or from the marketing of any such commodity, whether packed by it or not, or of any product derived from the processing of any commodity owned by any of its members, or acquired by it from or for any of its members, or for resale to any of its members, to pay duty under this Act on the receipt of such money or to include the amount so received in a statement to be lodged by the society with the Commissioner pursuant to paragraph (a) of subsection (1) of section 84f of this Act.

(6) For the purposes of subsection (5) of this section—

(a) “society” means a society as defined in the Industrial and Provident Societies Act, 1923-1966, as amended—

(a) the members of which are—

(i) persons engaged in the business of primary production as defined in the Land Tax Act, 1936-1967, as amended, or in the fishing industry ;

or

(ii) societies defined in the Industrial and Provident Societies Act, 1923-1966, as amended, the members of which are engaged in the business of primary production as so defined, or in the fishing industry ;

and

(b) the primary object or one of the primary objects of which is—

(i) the sale, disposal or distribution of commodities owned by it or acquired by it from or for any of its members or from or for members of such societies as are members thereof ;

or

(ii) the processing, packing or marketing of commodities owned by it, or acquired by it from or for any of its members or from or for members of such societies as are members thereof or products derived therefrom ;

and

(b) a reference to a society to which that subsection applies is a reference to a society as defined in paragraph (a) of this subsection in the ordinary course of whose business, commodities and animals owned by any of its members, or acquired by it from or for any of its members, or for resale to any of its members, are stored, sold, disposed of or distributed by it or such commodities or products derived therefrom are packed and marketed where the receipts from the storage, sale, disposal or distribution of such commodities and animals so stored, sold, disposed

of or distributed or the amount of its receipts from the marketing of such commodities whether packed by it or not or of any such products derived from the processing of any such commodities of its members is not less, respectively, than ninety per centum of the total value of commodities and animals sold, disposed of or distributed by the society, or of its receipts from the sale, disposal, processing, packing, storing, distribution or marketing of such commodities or products.

(7) Subject to any agreement between the persons concerned, a person who, while acting as the solicitor or agent of another person, has paid out of his own moneys duty in respect of money received or deemed to have been received by him on behalf of that other person, shall, if he has not been paid the amount of that duty by that other person, be entitled to recover from that other person by action in a court of competent jurisdiction the amount of such duty or so much thereof as has not been paid by that other person.

As to stamping
receipts given
without stamp.

84d. (1) A receipt that is chargeable with duty and given without being stamped may be stamped with an impressed stamp—

(a) within one month after the receipt has been given—
on payment of the duty payable thereon and a penalty of twenty-five dollars ;

(b) after one month but within two months after the receipt has been given—on payment of the duty payable thereon and a penalty of fifty dollars ;

or

(c) after two months after it has been given—on payment of the duty payable thereon and a penalty of one hundred dollars,

but this section shall not apply to receipts executed at any place outside South Australia which may be stamped after execution as provided in section 20 of this Act.

(2) Where a statement required by or under the provisions of section 84f or 84h of this Act to be lodged with the Commissioner is not so lodged within the prescribed time, that statement may be lodged or made—

(a) within one month after the expiration of the prescribed time—on payment of the duty payable thereon and a penalty of twenty-five dollars ;

(b) after one month but within two months after the expiration of the prescribed time—on payment of the duty payable thereon and a penalty of fifty dollars ;

or

(c) after two months after the expiration of the prescribed time—on payment of the duty payable thereon and a penalty of one hundred dollars.

(3) The Commissioner may, at any time after the giving of a receipt or the preparation of a statement referred to in this section, remit any penalty or any part thereof incurred in respect thereof but the Commissioner shall not remit the whole of the penalty prescribed by paragraph (c) of subsection (1) or paragraph (c) of subsection (2) of this section, nor shall he remit any part of that penalty if the effect of such remission is to reduce that penalty to an amount less than ten dollars.

84e. (1) A person referred to in subsection (4) of this section to whom this section applies may give notice in writing in the prescribed form to the Commissioner that he elects to pay duty under section 84f of this Act and a person who has given such a notice in accordance with this subsection may revoke the notice by giving notice of revocation thereof in the prescribed form to the Commissioner.

Power to pay
receipt duty
on statement

(2) The Commissioner shall assign a serial number to every notice of election given to him under subsection (1) of this section.

(3) Where a person has given notice of election to the Commissioner as provided in subsection (1) of this section and has not given a notice of revocation thereof, such person shall not be liable to pay stamp duty by impressed or adhesive stamps in respect of any receipt given by him after that notice of election but before the notice of revocation has been given, but he shall be liable for the payment of, and shall pay, duty in accordance with the provisions of section 84f of this Act.

(4) The persons to whom this section applies are—

(a) any person who carries on a trade, business or profession otherwise than as an employee ;

(b) any body corporate or unincorporate ;

(c) any person of a class declared by the Treasurer by notice published in the *Gazette* to be a class of persons to which this section applies ;

and

(d) any person declared, on the application of that person, by the Treasurer by notice in writing published in the *Gazette* to be a person to whom this section applies.

As to payment
of duty on
statement.

84f. (1) Where a person has given notice of election to the Commissioner as provided in subsection (1) of section 84e of this Act and has not given a notice of revocation thereof, that person shall—

(a) lodge with the Commissioner in such circumstances, at such intervals and in respect of such periods as are prescribed, or as the Commissioner directs in writing in any particular case, a statement in the prescribed form verified in the prescribed manner of the total of all amounts received in South Australia or deemed to have been received in South Australia by or paid in South Australia or deemed to have been paid in South Australia to such person during the period to which the statement relates, other than amounts or payments a receipt for which would have been exempt from duty under this Act ;

(b) at the time of lodging each statement, pay in cash to the Commissioner as duty on that statement an amount calculated at the rate of one cent (\$0.01) for every ten dollars (\$10.00) and for any fractional part of ten dollars (\$10.00) of the total of the amounts required to be included in that statement ;

and

(c) endorse every receipt given by him that is chargeable with duty with the endorsement "SD/" and the serial number assigned by the Commissioner to the notice given by that person to the Commissioner.

(2) The duty paid by any person in accordance with subsection (1) of this section shall be denoted on the statement by cash register imprint or in such other manner approved by the Auditor-General as shall be notified by the Commissioner in the *Gazette*.

(3) Where the Commissioner is satisfied that any person—

(a) carries on business both in South Australia and in a proclaimed State ;

and

(b) in the course of operating a centralized accounting system receives payment in South Australia for goods supplied or to be supplied or for services wholly or partly rendered or to be rendered in a proclaimed State,

he may authorize that person to omit from the statement required to be lodged by him pursuant to subsection (1) of this section any amount or amounts which in the opinion of the Commissioner is or are properly attributable to the supply of goods or the rendering of services in the proclaimed State.

(4) For the purposes of subsection (3) of this section the Commissioner may impose any condition subject to which the authorization referred to in that subsection is granted and any such condition may specify the manner in which any amount to be omitted from a statement is to be calculated and any such authorization may be cancelled by notice in writing under the hand of the Commissioner given to that person.

(5) In this section—

“centralized accounting system” means a system which requires payments in respect of business carried on both within and outside South Australia to be made at a central place, office or address within South Australia:

“proclaimed State” means a proclaimed State within the meaning of section 83 of this Act.

84g. (1) A person who has given notice of election to the Commissioner as provided in subsection (1) of section 84e of this Act but fails to comply with any of the provisions of section 84f of this Act that are required to be complied with by him at any time before he gives to the Commissioner a notice of revocation of such first-mentioned notice shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars and to a penalty equal to double the amount of the duty that would have been payable if such provisions had been complied with by him.

(2) A person who endorses a receipt with “SD/” and a serial number or with “Stamp Duty Paid” or with any similar endorsement in any case where he has not given

notice of election to the Commissioner as provided in subsection (1) of section 84e of this Act or, having given notice of election to the Commissioner as so provided, he has given to the Commissioner notice of revocation thereof, shall be guilty of an offence and liable to a penalty not exceeding one thousand dollars or to imprisonment for a term not exceeding six months, or to both.

Alternative basis for calculation of amounts included in statements.

84h. Where the Commissioner is satisfied that it is not reasonably practicable for any person, or that it would be unreasonably expensive or onerous for a solicitor or agent, to calculate precisely any total amount which is to be set out in a statement to be lodged by him with the Commissioner as required by paragraph (a) of subsection (1) of section 84f of this Act, the Commissioner may accept from him a statement or statements in which that total amount or some other amount is calculated in such manner or on such basis as the Commissioner thinks fit.

Rebate of duty in certain cases.

84i. (1) Where the Commissioner is satisfied that a person who has given notice of election to the Commissioner as provided in subsection (1) of section 84e of this Act and has not given to the Commissioner a notice of revocation thereof—

(a) has paid any money received by him, in respect of the receipt of which he has paid or is liable to pay duty under this Act, to any person or fund for the purpose of equalizing payments to producers under any prescribed marketing scheme ;

(b) has refunded any money received by him, in respect of the receipt of which he has paid or is liable to pay duty under this Act, pursuant to a prescribed marketing scheme, to the person or fund from which he received the money ;

or

(c) has refunded any money received by him as a deposit in respect of a tender or in relation to a contract or proposed contract and in respect of the receipt of which money he has paid or is liable to pay duty, .

the Commissioner shall allow a rebate to that first-mentioned person of an amount equal to one cent (\$0.01) for every ten dollars (\$10.00) and for every fractional part of ten dollars (\$10.00) of the amount so paid or refunded.

(2) In this section—

“prescribed marketing scheme” means any scheme for the marketing of primary products constituted under any Act of the Commonwealth or a State or declared by the Minister of Agriculture by notice published in the *Gazette* to be a prescribed marketing scheme for the purposes of this Act.

84j. (1) Subject to this section, the provisions of this Act relating to money received, to receipts, and to stamp duty in respect thereof, as in force immediately before the commencement of the Stamp Duties Act Amendment Act, 1968, (in this section referred to as “the former provisions”), shall continue to apply to and have effect in relation to money received before the commencement of that Act and, notwithstanding the repeal of the former provisions by that Act and notwithstanding any other provision in this Act, for the limited purposes of such application and this subsection, the former provisions shall be deemed to remain in force after the commencement of that Act except that—

Transitional provisions.

(a) paragraph (a) of subsection (1) of section 84b of this Act, as in force immediately before such commencement, shall be read and construed as if any person, who would have been obliged pursuant to that paragraph, as then in force, to have forwarded to the Commissioner a statement in respect of a period ending after the date of such commencement shall, in lieu of complying with that paragraph, within twenty-one days after that date, forward to the Commissioner a statement in the prescribed form verified in the prescribed manner summarizing the transactions referred to therein whereunder moneys were received by that person during the period that commenced on the day after the day to which his last statement was made up and ended on the day of the commencement of that Act or, if no statement had previously been forwarded by such person to the Commissioner under the former provisions, during the period that commenced on the day on which that person had given to the Commissioner notice under subsection (1) of section 84a of this Act as then in force and ended on the day of the commencement of that Act ;

(b) paragraph (b) of subsection (1) of section 84b of this Act, as in force immediately before such commencement, shall be read and construed in relation to transactions to which it relates as if the application of that paragraph or any reference in that paragraph to transactions that occur or have occurred during any period ending after such commencement were an application or a reference to transactions that have occurred during the period that commenced on the day after the end of the last period in respect of which duty was assessed under that paragraph by the Commissioner and ended on the day of such commencement ;

and

(c) subsection (2) of section 84b, as then in force, shall, *mutatis mutandis*, apply and have effect accordingly.

(2) Except as provided in this section, this Act, as amended by the Stamp Duties Act Amendment Act, 1968, shall apply to and have effect in relation to money received or deemed to have been received in South Australia after the commencement of that Act.

(3) Where, before the commencement of the Stamp Duties Act Amendment Act, 1968, a person had given notice to the Commissioner pursuant to subsection (1) of section 84a of this Act, as in force immediately before such commencement, and had not given a notice of revocation thereof, that person shall be deemed to have given notice of election on the commencement of that Act to the Commissioner as provided in subsection (1) of section 84e of this Act as enacted by section 5 of that Act and such notice may be revoked by him in accordance with that subsection.

Amendment of
second schedule
to principal
Act.

6. The second schedule to the principal Act is amended by striking out the whole of the item entitled "RECEIPT—" and all the *Exemptions* thereto and inserting in lieu thereof the following item and *Exemptions* :—

RECEIPTS—

	\$
Receipt for an amount of money not exceeding \$10.00 ...	0.01
Receipt for an amount of \$10.00 or more—	
for every \$10.00 of the amount	0.01
and	
for any fractional part of \$10.00 remaining	0.01

Exemptions—

1. Receipt for any payment to a department of the government of the Commonwealth or of this State or any other State or to the South Australian Housing Trust.
2. Receipt for any payment to a council as defined in the Planning and Development Act, 1966-1967.
3. Receipt for any payment made to or received from any person of the amount of the principal of a deposit or loan where the deposit or loan was at call or for a term not exceeding twelve months.
4. Receipt given by a banker for money deposited in a bank for the credit of a depositor.
5. Receipt given by a depositor for money withdrawn from a bank.
6. Receipt for money paid to any person to be applied for any charitable purpose.
7. Receipt for any money on payment or delivery thereof by one banker to another in the ordinary course of banking business.
8. Receipt for any money paid to or by a person licensed under Part IV of the Lottery and Gaming Act, 1936, as amended, for or as a result of any bet on any racecourse, trotting ground, place where a coursing meeting is being held or premises registered under that Part of that Act made during the holding of a race-meeting for horse races or trotting races or a coursing meeting.
9. Receipt for any money paid to or by any person for or as a result of any bet on a totalizator operated by any racing or trotting club licensed under Part III of the Lottery and Gaming Act, 1936, as amended, or by any person authorized by law to operate or conduct a totalizator.
10. Receipt for any subscription for, or for any money received on redemption, purchase or sale of—
 - (a) any stock, debentures or Treasury bonds, Treasury notes or Treasury bills of the government of the United Kingdom or of the Commonwealth or the State of South Australia or any other State of the Commonwealth or any other part of Her Majesty's dominions ;
 - (b) any Savings Bank of South Australia Deposit Stock issued by the Trustees of the Savings Bank of South Australia ;
 - or
 - (c) stock, debentures, bonds or other securities of any council as defined in the Planning and Development Act, 1966-1967, or of any public statutory body of the Commonwealth or of the State of South Australia or any other State of the Commonwealth.
11. Receipt for any money delivered to or by any carrier approved by the Commissioner for the purposes of delivering money from or to any bank.
12. Receipt for any money paid by any friendly or benefit society directly to a member thereof or to his personal representative for sick pay or for funeral, hospital or medical benefits.

13. Receipt for money paid to the representative in Australia of the government of another country, a foreign consul or a trade commissioner of any part of the British Commonwealth of Nations in his capacity as such representative, consul or trade Commissioner.
14. Receipt for any payment of compensation payable under the Workmen's Compensation Act, 1932, as amended, to a person who is entitled to compensation under that Act and to whom or for whose benefit compensation is paid thereunder.
15. Receipt solely for accounting or office purposes for any payment made by any person, in the course of the internal administration of any business of that person, to any of his employees or servants, or by any of his employees or servants to him or to any other employee or servant of his.
16. Receipt upon the refund of a deposit lodged in relation to a tender or a contract or proposed contract or upon the refund of any overpaid rates, taxes, duties or other similar charges.
17. Receipt for any payment to a person directly entitled to a benefit—
 - (a) under the *Social Services Act* 1947-1966 of the Commonwealth, as amended from time to time ;
 - (b) under the *Repatriation Act* 1920-1966 of the Commonwealth, as amended from time to time ;
 - (c) under the *Tuberculosis Act* 1948 of the Commonwealth, as amended from time to time ;or
 - (d) under the *Commonwealth Employees' Compensation Act* 1930-1967 of the Commonwealth, as amended from time to time.
18. Receipt for any payment or any payment of a class made to any person under any Act of the Commonwealth or of a State of the Commonwealth which payment or class of payment is declared by proclamation to be a payment or class of payment, as the case may be, for the purposes of this exemption.
19. Receipt for any payment made by way of superannuation, pension or retiring allowance.
20. Receipt—
 - (a) for any payment for relief or assistance granted by or on behalf of any Government or by or on behalf of any charitable institution, organization or fund ;or
 - (b) given to the Director or Department of Social Welfare for or in respect of any payment of relief or maintenance or for or in respect of any moneys paid out of any trust fund held by or on behalf of the Director or Department of Social Welfare.
21. Receipt for any money not exceeding \$10.00 received by or paid to any person who is not a person to whom section 84e of this Act applies.

22. Receipt for a payment made by an employer to an employee by way of wages or reimbursement of expenses incurred by the employee in the employment of the employer.
23. Receipt for any money paid to any marketing or equalization board, committee or other body under or pursuant to any prescribed marketing scheme within the meaning of section 84i of this Act.
24. Receipt by a solicitor or agent for money received on behalf of a client or principal who is not resident and does not carry on business in South Australia.
25. Receipt for any money paid to a member of The Stock Exchange of Adelaide Ltd. on the sale of marketable securities by him on his own account or behalf where the marketable securities in question were purchased by him within two clear days (not including any day on which that stock exchange is closed) immediately prior to that sale.
26. Receipt for any payment to a solicitor or agent on behalf of a client or principal where a receipt, if given by the client or principal for that payment, would be exempt from duty.
27. Receipt for any money paid by the Government of South Australia, pursuant to any subsisting Housing Agreement between the Commonwealth and the State, to a building society or to an institution approved under that agreement.
28. Receipt for a payment made by a company to a director of the company as such by way of director's fees payable by that company to that director.
29. Receipt for any payment of membership contributions made to a society as defined in the Friendly Societies Act, 1919-1966, as amended, or to an organization registered or deemed to be registered under Part VI of the *National Health Act* 1953, as amended, of the Commonwealth or for any payment of membership subscriptions made to any association, society or trade union composed or representative of employees or for furthering or protecting the interests of employees.
30. Receipt for any payment of membership subscription by a member of an association composed or representative of employers as such or of persons who carry on the business of primary production as defined in the Land Tax Act, 1926-1967, where—
 - (a) the Treasurer is satisfied that the sole or principal objects of the association are to further or protect, or to further and protect the interests of its members ;and
 - (b) the Treasurer has, by notice published in the *Gazette*, which notice he has not subsequently cancelled by a like notice, declared the association to be one to which this exemption applies :

But where the amount of subscription received by the association from any member in any year exceeds fifty dollars, this exemption shall apply and have effect in respect only of the first fifty dollars so received in each year.

31. Receipt for any payment by an insurance company to the beneficiary under a policy of insurance on his own life taken out by him with the company where the payment is made under the policy on or after such beneficiary has attained the age of sixty-five years.

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

J. W. HARRISON, Governor.