

States Receipts Duties (Exemption)

No. 101 of 1970

An Act to provide for Exemption from Receipts Duties where State Acts relating to duty on Receipts complied with.

[Assented to 4 November 1970]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title.

1. This Act may be cited as the *States Receipts Duties (Exemption) Act 1970*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Interpretation.

3.—(1.) Unless the contrary intention appears, any word or phrase used in this Act has the same meaning as in the *States Receipts Duties (Administration) Act 1970*.

(2.) For the purposes of this Act—

(a) Commonwealth duty applicable to the receipt of money is duty that, in accordance with the *States Receipts Duties (Administration) Act 1970*, is payable, or would, but for this Act, be payable, in respect of the receipt of money; and

(b) State duty applicable to the receipt of money is duty that, in accordance with a State receipts duty law, is payable in respect of the receipt of money, or money in which that money is included, or a receipt issued in respect of the receipt of money or, where a State receipts duty law is not, or was not at the relevant time, wholly valid, duty that would have been so payable if the State receipts duty law were, or had been, wholly valid.

(3.) A reference in this Act to the receipt of money shall be read as including a reference to any transaction that, under any provision of the *States Receipts Duties (Administration) Act 1970*, is to be treated as a receipt of money.

Exemption from duty.

4.—(1.) Commonwealth duty applicable to the receipt of money received during the transitional period is not payable if—

(a) State duty applicable to the receipt of the money was paid during the transitional period or is paid not later than twenty-one days after this Act receives the Royal Assent, or within such further period as the Commissioner allows, (whether the State duty was or is paid by means of the affixing of a stamp to any document, or otherwise) and has not been refunded, in whole or in part, before the end of that period of twenty-one days or that further

period, as the case may be, except where a refund is made otherwise than by reason of the relevant State receipts duty law not being, or not having been at the relevant time, wholly valid; or

(b) no State duty is applicable to the receipt of the money.

(2.) Where, by virtue of the last preceding sub-section, Commonwealth duty applicable to the receipt of money received during the transitional period would not, but for this sub-section, be payable in respect of the receipt of the money by reason of State duty applicable to the receipt of the money having been paid and the State duty so paid is, by reason of the relevant State receipts duty law not being, or not having been at the relevant time, wholly valid, refunded after the expiration of the period of twenty-one days or the further period, as the case may be, referred to in the last preceding sub-section, that sub-section ceases to have effect, and shall be deemed never to have had effect, in relation to the receipt of the money.

5. It is hereby declared to be the intention of the Parliament that if, by reason of the preceding provisions of this Act, the *States Receipts Duty Act (No. 1) 1970*, the *States Receipts Duty Act (No. 2) 1970*, the *States Receipts Duty Act (No. 3) 1970* and the *States Receipts Duties (Administration) Act 1970* would, but for this section, be invalid, in whole or in part, those Acts are to have effect as if those provisions had not been enacted. Severability.
