



ANNO DECIMO TERTIO

# ELIZABETHAE II REGINAE

A.D. 1964

\*\*\*\*\*

## No. 24 of 1964

An Act to amend the Stamp Duties Act, 1923-1960, as amended by the Banks Statutory Obligations Amendment Act, 1962, to amend the Motor Vehicles Act, 1959-1963, and for other purposes.

*[Assented to 9th October, 1964.]*

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

### PART I.

#### PRELIMINARY.

Short titles  
and arrange-  
ment.

1. (1) This Act may be cited as the "Statutes Amendment (Stamp Duties and Motor Vehicles) Act, 1964".

(2) This Act is arranged as follows:—

PART I.—Preliminary—Sections 1 and 2.

PART II.—Amendment of Stamp Duties Act—  
Sections 3-9.

PART III.—Amendment of Motor Vehicles Act,  
1959-1963—Sections 10-21.

Commence-  
ment.

2. (1) Sections 1 and 2 and paragraph (a) of section 9 of this Act shall come into force on the day on which this Act is assented to by the Governor.

(2) The other provisions of this Act shall come into force on the day or on the several days fixed by the Governor by proclamation.

(3) The Governor may so fix different days for the coming into force of different parts or provisions of this Act.

PART II.

AMENDMENT OF STAMP DUTIES ACT.

3. (1) The Stamp Duties Act, 1923-1960, as amended by the Banks Statutory Obligations Amendment Act, 1962, and this Act may be cited as the "Stamp Duties Act, 1923-1964".

Short titles  
and citation.

(2) The Stamp Duties Act, 1923-1960, as amended by the Banks Statutory Obligations Amendment Act, 1962, is in this Part referred to as "the principal Act".

4. The following subheading and sections are inserted in the principal Act after section 42 thereof :—

Enactment of  
ss. 42a—  
42e of Stamp  
Duties Act—

*Application for Motor Vehicle Registration.*

42a. In this Act—

Interpretation.

"applicant" means a person making an application to register a motor vehicle or an application to transfer the registration of a motor vehicle :

"application to register a motor vehicle" means an application to register a motor vehicle made under the provisions of the Motor Vehicles Act, 1959-1964, and the regulations thereunder, but does not include any application to register a motor vehicle made by a person in whose name such vehicle was last registered (whether in this State or elsewhere in the Commonwealth) before the date upon which such application is made :

"application to transfer the registration of a motor vehicle" means an application to transfer the registration of a motor vehicle made under the provisions of the Motor Vehicles Act, 1959-1964, and the regulations thereunder :

"dealer" means a person licensed as a second-hand dealer under the Second-hand Dealers Act, 1919-1963, who is engaged in the business of buying, selling or exchanging second-hand motor vehicles :

"motor vehicle" and "trailer" have the same meanings as those expressions respectively have in the Motor Vehicles Act, 1959-1964.

42b. (1) For the purposes of this Act the value of a motor vehicle is, subject to the provisions of subsections (4), (5) and (6) of this section, such amount as is stated in writing by the applicant as the value of the motor vehicle as at the time when the application is made.

Value of  
motor vehicle.

(2) An amount equivalent to the duty chargeable under this Act on an application to register a motor vehicle or an application to transfer the registration of a motor vehicle shall be paid by the applicant to the Registrar of Motor Vehicles at the time of making the application.

(3) The Registrar of Motor Vehicles shall furnish to the Commissioner at least once in every month a statement showing details of amounts received for stamp duty upon applications and shall pay to the Treasurer for credit to the General Revenue all amounts of stamp duty received by the said Registrar.

(4) The Commissioner may, if he is not satisfied that the amount stated by an applicant under subsection (1) of this section is the value of the motor vehicle as at the time therein referred to, require such applicant to furnish the Commissioner within the time specified by the Commissioner with such evidence (including if so required a valuation by a competent person) as to that value as the Commissioner thinks fit.

(5) Upon receipt of such evidence the Commissioner may, having regard to that evidence make a further assessment of the duty payable on the application or may cause a valuation of the motor vehicle to be made by some person appointed by him or may obtain other information advice estimates or opinions as to the value of the motor vehicle and may make a further assessment of the duty payable on the application on the basis of such last mentioned valuation information advice estimates or opinions as he thinks fit.

(6) If the applicant does not furnish the Commissioner within the time specified by the Commissioner with such evidence as the Commissioner has required the Commissioner may cause a valuation of the motor vehicle to be made by some person appointed by him or may obtain other information advice estimates or opinions as to the value of the motor vehicle and may assess the duty payable on the basis of such valuation information advice estimates or opinions as he thinks fit.

(7) The Commissioner may recover the amount of any additional duty payable pursuant to an assessment made under subsection (5) or subsection (6) of this section or may refund to an applicant any amount of duty overpaid by such applicant. Every amount of additional duty paid to or recovered by the Commissioner and every refund

of duty made by the Commissioner pursuant to this subsection shall by the Registrar of Motor Vehicles at the request of the Commissioner be recorded on the application.

(8) The Commissioner may waive payment of the duty payable upon any application to register a motor vehicle or to transfer the registration of a motor vehicle where he is satisfied that the application together with the proper registration fee had, prior to the commencement of section 4, paragraph (b) of section 9 and sections 10 to 21 inclusive of the Statutes Amendment (Stamp Duties and Motor Vehicles) Act, 1964, been duly forwarded to the Registrar of Motor Vehicles.

42c. The Registrar of Motor Vehicles may require an applicant who claims exemption from stamp duty upon his application to state that fact on the application and to forward to him a statement setting out the facts and circumstances upon which he bases his claim.

Statement in support of claim for exemption.

42d. (1) In any case where the Commissioner is satisfied that duty has been paid where no duty was payable, or that too much duty has been paid, upon an application to register a motor vehicle or an application to transfer the registration of a motor vehicle, the Commissioner may refund to the applicant the duty or as the case may be the excess of duty so paid.

Power to refund duty overpaid.

(2) The money required to make any refund authorized by section 42b or this section shall be paid out of the General Revenue of the State and this Act shall be sufficient authority without any other appropriation for any such payment.

42e. In addition to any power by any other section of this Act conferred on the Governor to make regulations as to any matter, the Governor may make any regulations which may be necessary or convenient for carrying out any of the provisions of sections 42a, 42b, 42c, 42d and 42e of this Act or for the better effecting the objects of those sections and in particular (without limiting the effect of this section) for prescribing exemptions additional to or in substitution for or repealing or varying any of the exemptions set out in the Second Schedule to this Act in the paragraph therein commencing APPLICATION.

Regulations.

5. Subsection (1) of section 56a of the principal Act is repealed and the following subsection is inserted in the principal Act in lieu thereof:—

Amendment of s. 56a of Stamp Duties Act.

(1) Every person who effects a purchase of any stock or marketable security as a member of a stock exchange

in the Commonwealth of Australia may pay the duty upon a conveyance or transfer of the stock or marketable security by affixing thereto an adhesive stamp or adhesive stamps: Provided that where such person so pays the duty he shall make and sign a certificate upon the conveyance or transfer that the purchase was made through a stock exchange in the Commonwealth of Australia and that the conveyance or transfer has been duly stamped as required by this Act.

Enactment of  
s. 59a of  
Stamp Duties  
Act—

6. The following section is inserted in the principal Act immediately after section 59 thereof:—

Power of  
Commissioner  
to require  
valuation.

59a. (1) Where in the opinion of the Commissioner the consideration in any contract note for or relating to the sale or purchase of any stock or marketable security, or in any contract giving or taking any option to purchase or sell any stock or marketable security, or in any conveyance or transfer on sale on any stock or marketable security does not represent the value of the stock or marketable security referred to or dealt with in such instrument, or the evidence of value is unsatisfactory, he may cause a valuation of the stock or marketable security to be made by some person appointed by him, and may assess the duty payable on the basis of such valuation.

(2) The Commissioner may, having regard to the merits of the case, charge the whole or any part of the expenses of or incidental to the making of the valuation to the person liable to pay the duty, and may recover the same from him as a debt due to Her Majesty.

Amendment of  
Stamp Duties  
Act, s. 71.

7. Subsection (4) of section 71 of the principal Act, is amended by inserting after the word "conveyed" therein the passage "or made to a trustee and under which no beneficial interest passes in the property conveyed,".

Enactment of  
Stamp Duties  
Act, s. 75a—

8. The following heading and section are inserted in the principal Act, immediately after section 75 thereof:—

#### *Money-Lending Transactions.*

Liability  
for duty.

75a. (1) Notwithstanding the provisions of subsection (2) of section 5 of this Act the duty chargeable upon a contract, or note, or memorandum of a contract, for the repayment of money lent by a money-lender as required by section 23 of the Money-Lenders Act, 1940-1960, shall be payable by, and recoverable by the Commissioner from, the money-lender and the borrower shall not be liable for any of such duty.

(2) A money-lender shall not add the amount of any duty upon any such contract, or note, or memorandum of a contract, or any part of such duty to any amount payable by the borrower (whether under the contract or note or memorandum of a contract or otherwise) or otherwise demand or recover or seek to recover any such amount from the borrower ; in the event of a contravention of this subsection the borrower may recover any such amount from the person to whom he paid it as a debt due from that person.

9. The Second Schedule of the principal Act is amended—

Amendment of  
Stamp Duties  
Act, Second  
Schedule.

- (a) by striking out the figure and letter "25s." at the beginning of the line in the second column of the paragraph therein commencing "ANNUAL LICENCE" and inserting in lieu thereof the symbol and figure "£5" and by striking out the words "fire or marine" in the twenty-second line of the said second column of the said paragraph, and by inserting after the word "State" in the twenty-third line of the said second column the words "except life and personal accident insurance risks out of the State";
- (b) by inserting therein immediately after the paragraph therein commencing "ANNUAL LICENCE" the following paragraph:—

APPLICATION to Register a Motor Vehicle or Application to transfer the Registration of a Motor Vehicle—

For every £100 or fractional part of £100 of the value of the motor vehicle to which the application relates £1 0 0

The duty in respect of any one application shall not in any case be less than £2.

Provided that the duty on an application by a person beneficially entitled under the will or intestacy of a deceased person to the motor vehicle to which the application relates shall be £1 irrespective of the value of the motor vehicle.

*Exemptions—*

1. Any application to register a motor vehicle made by a person who carries on the business of selling motor vehicles if the application is made by that person for the purpose of selling the motor vehicle to which the application relates to another person in the ordinary course of that business or for the purpose of demonstrating such motor vehicle to prospective purchasers thereof and such motor vehicle has not been previously registered (whether in this State or elsewhere in the Commonwealth).
2. Any application to register a motor vehicle or any application to transfer the registration of a motor vehicle to a dealer if the application is being made by that dealer for the purpose of the resale by him to another person of the motor vehicle to which the application relates and the resale is in the ordinary course of the business of the dealer.

3. Any application to register a motor vehicle or to transfer the registration of a motor vehicle made by a person or body who or which is entitled to registration without fee of the vehicle to which the application relates.
  4. Any application to register or to transfer the registration of a trailer.
  5. Any application to register a motor vehicle or to transfer the registration of a motor vehicle made by the Crown or by any statutory body or authority which holds its assets for and on account of the Crown or by any person on behalf of the Crown or of any such body or authority.
  6. Any application to register a motor vehicle or to transfer the registration of a motor vehicle to the extent that *ad valorem* stamp duty has already been paid on another instrument whereby or by virtue of which the property in the motor vehicle was legally or equitably transferred to or vested in the applicant.
  7. Any application to register or transfer the registration of a motor vehicle made by an executor or administrator of or by any person administering the estate of a deceased person if the application is made only for the purpose of the transfer of the motor vehicle to a person beneficially entitled thereto or for the purpose of the sale of the motor vehicle in the course of winding up the estate.
  8. Any application to transfer the registration of a motor vehicle made by an owner who has repossessed that motor vehicle pursuant to a hire-purchase agreement, or made by an owner in pursuance of the return of the motor vehicle to that owner by the hirer voluntarily where the vehicle is the subject of a hire-purchase agreement or upon the termination of a hiring agreement (not being a hire purchase agreement).
- (c) by striking out the word "face" in the paragraph therein commencing "CONTRACT NOTE";
- (d) by striking out the symbol and figures "£50" (twice occurring) in the said paragraph therein commencing "CONTRACT NOTE" and inserting in lieu thereof the symbol and figures "£200" in each case;
- (e) by striking out the word "face" (second occurring) in the paragraph therein commencing "CONTRACT NOTE for";
- (f) by striking out the symbol and figures "£50" (twice occurring) in the said paragraph therein commencing "CONTRACT NOTE for" and inserting in lieu thereof the symbol and figures "£200" in each case.
- (g) by striking out the word "face" in each of the paragraphs therein commencing respectively "CONTRACT giving" and "CONVEYANCE OR TRANSFER";
- (h) by striking out the symbol and figures "£50" (twice occurring) in the paragraph therein commencing "CONTRACT giving" and inserting in lieu thereof the symbol and figures "£200" in each case;

(i) by striking out the symbol and figures "£50" (twice occurring) in subparagraph (a) of the paragraph therein commencing "CONVEYANCE OR TRANSFER" and inserting in lieu thereof the symbol and figures "£40" in each case and by striking out the figures "0 2 0" in the said subparagraph (a) and inserting in lieu thereof the figures "0 3 0";

(j) by inserting therein immediately before the paragraph commencing "CONVEYANCE OR TRANSFER" the following paragraph:—

CONTRACT OR NOTE OR MEMORANDUM of a Contract for the repayment of money lent by a money-lender, as required by section 23 of the Money-Lenders Act, 1940-1960—

For so much of the amount of the principal of the loan (including all further advances of principal provided for by or made under the contract or note or memorandum) as is not made on the security of a mortgage in registrable form upon real property duly stamped under this Act—

|  | £   | s. | d. |
|--|-----|----|----|
| Where such amount does not exceed £10..  | Nil |    |    |
| Where such amount exceeds £10 but does not exceed £25 .....                    | 0   | 5  | 0  |
| Where such amount exceeds £25 but does not exceed £50 .....                    | 0   | 10 | 0  |
| Where such amount exceeds £50 but does not exceed £75.....                     | 0   | 15 | 0  |
| Where such amount exceeds £75, for every £100 or any fractional part of £100.. | 1   | 0  | 0; |

(k) by striking out the figures "0 2 6" in the paragraph therein commencing "MORTGAGE, BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY to confess and enter up judgment" and inserting in lieu thereof the figures "0 5 0".

(l) by striking out the whole of the paragraph numbered 17 under the heading therein commencing "GENERAL EXEMPTIONS FROM ALL STAMP DUTIES."

### PART III.

#### AMENDMENT OF MOTOR VEHICLES ACT, 1959-1963.

10. (1) The Motor Vehicles Act, 1959-1963, as amended by this Act, may be cited as the "Motor Vehicles Act, 1959-1964". Short title and citation.

(2) The Motor Vehicles Act, 1959-1963, is in this Part referred to as "the principal Act".

11. Subsection (1) of section 5 of the principal Act is amended by inserting after the definition of "road" therein the following definition:— Amendment of M.V.A. s. 5.

"stamp duty" means the amount of stamp duty payable under the Stamp Duties Act, 1923-1964, on an application to register a motor vehicle or an application to transfer the registration of a motor vehicle.



Amendment of  
M.V.A. s. 16.

**12.** Paragraph (a) of the first portion of section 16 of the principal Act is amended by inserting therein after the word "mentioned" therein the passage "and the stamp duty (if any) on the application".

Amendment of  
M.V.A. s. 20.

**13.** Subsection (2) of section 20 of the principal Act is amended by inserting after the word "Act" therein the passage "and the stamp duty (if any) payable on the application".

Amendment of  
M.V.A. s. 24.

**14.** Section 24 of the principal Act is amended by inserting after the word "fee" therein the passage "and the stamp duty (if any) payable on the application".

Amendment of  
M.V.A. s. 33.

**15.** Section 33 of the principal Act is amended—

(a) by inserting after the words "one pound" in paragraph (a) thereof the passage "and the stamp duty (if any) payable on the application"; and

(b) by inserting after the word "fee" (last occurring) therein the passage "and stamp duty".

Amendment of  
M.V.A. s. 33a.

**16.** Section 33a of the principal Act is amended—

(a) by inserting after the word "horsepower" in paragraph (c) thereof the words "and the stamp duty (if any) payable on the application";

(b) by inserting after the word "fee" (second occurring) therein the words "and stamp duty".

Amendment of  
M.V.A. s. 43.

**17.** Subsection (3) of section 43 of the principal Act is amended by inserting after the words "motor vehicle" first occurring therein the words "or the stamp duty (if any) payable thereon or both".

Amendment of  
M.V.A. s. 49.

**18.** Subsection (2) of section 49 of the principal Act is amended by inserting after the word "fee" therein the words "and the stamp duty (if any)".

Amendment of  
M.V.A. s. 57.

**19.** Subsection (1) of section 57 of the principal Act is amended by inserting after the word "transfer" (last occurring) therein the passage "and the stamp duty (if any) payable on the application".

Amendment of  
M.V.A. s. 58.

**20.** Section 58 of the principal Act is amended by inserting after the words "ten shillings" therein the passage "and the stamp duty (if any) payable on the application".

21. Section 60 of the principal Act is amended by inserting after the words "transfer fee" therein the passage "and the stamp duty (if any) payable on the application".

Amendment of  
M.V.A. s. 60.

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

EDRIC BASTYAN, Governor.