

northerly and north-easterly in several bearings along part of 87 acres aforesaid again on the east by 1 chain 65 8/10 links northerly along a reserved road on the north-west and west by 35 chains 8 2/10 links south-westerly and southerly in several bearings again along part of 87 acres aforesaid and thence on the south by 1 chain easterly along another reserved road to the point of commencement as the same is shown on Survey Diagram Volume 10 Folio 27 Wellington.

THE THIRTEENTH SCHEDULE.

(Section 17.)

TOWN OF QUEENSTOWN.

0A. 1R. 0P. or thereabouts.

Commencing at a point on the northerly extension of the west boundary of Lot 4 Section X5 on Conglomerate Creek and bounded on the east by that extension southerly along Crown land to the north west angle of Lot 4 aforesaid on the south west by 37 feet 1 1/2 inches north westerly along Lot 3 Section X5 on the south by 86 feet 5 1/2 inches westerly along Lot 1 Section X5 on the south east by 165 feet 0 inches south westerly again along Lot 1 again on the south west by 68 feet 0 inches north westerly along Mary Street on the north west by 60 feet 0 inches north easterly along a Railway Reserve to Conglomerate Creek aforesaid and thence by that Creek in a general north easterly direction to the point of commencement as the same is shown on Plan Q9.

STAMP DUTIES.

No. 78 of 1972.

AN ACT to amend the *Stamp Duties Act 1931*.
[17 January 1973.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1—(1) This Act may be cited as the *Stamp Duties Act 1972*.

Short title and
citation.

(2) The *Stamp Duties Act 1931*, as subsequently amended, is in this Act referred to as the Principal Act.

2 After section twenty-six of the Principal Act the following section is inserted:—

Assessment of
duty where
whole
consideration
not provided
by transferee.

“26A—(1) For the purposes of the provisions of this Act relating to the duty payable on an instrument, or an instrument of a specified class, effecting a transfer of property (whether real or personal), if the Commissioner has reason to believe that the consideration passing from the transferee of any property to the transferor thereof consists, whether wholly or partly, of money or money’s worth—

(a) given to the transferee by the transferor or by a person acting under the authority or by direction of the transferor; or

(b) otherwise made available or provided, whether directly or indirectly, by the transferor or by such person in connection with the transfer of the property,

that consideration shall be deemed not to be a consideration in good faith adequate to the value of the property, and the duty payable on the instrument effecting the transfer shall be assessed accordingly.

“(2) Paragraph (b) of subsection (1) of this section does not apply to or in relation to money that is lent at interest to the transferee by the transferor or another person.

“(3) This section has effect in relation to any instrument referred to in subsection (1) of this section that is or has been executed on or after the sixth day of November 1972.

“(4) In this section, ‘transfer’, in relation to property, includes any transfer, conveyance, assignment, or other disposition thereof (not being a testamentary disposition), and ‘transferee’ and ‘transferor’ have corresponding meanings.”.

Duty to be
paid on certain
applications
under the
Traffic Act
1925.

3 Section seventy-four of the Principal Act is amended by adding at the end of the definition of “application to which this section applies” in subsection (10) of that section (in alignment with the beginning of that definition) the words “but does not include such an application that is made by a person who was the owner of the motor vehicle when it was last registered, whether in this State or elsewhere;”.