

Second Schedule

[Section 16(1)]

Duties payable on instruments

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
[1, 1A.	<i>deleted</i>		
2.	BILL OF EXCHANGE OR PROMISSORY NOTE		
	(1) Bill of exchange (excluding cheque within the meaning of the <i>Cheques Act 1986</i> (Cwlth)) or promissory note payable on demand, at sight or on presentation.	0.10	The drawer or maker. (See section 50)
	(2) Cheque within the meaning of the <i>Cheques Act 1986</i> (Cwlth) drawn against an account maintained in Western Australia.	0.10	The drawer. (See section 50)
3.	CATTLE SALES STATEMENT		The vendor
	(1) Any statement written out or caused to be written out by the owner or his agent, pursuant to the <i>Cattle Industry Compensation Act 1965</i> in respect of the sale of any cattle or carcasses of cattle, whether payment of the purchase money therefor is or is not made in full at the time of the sale or is to be made by instalments or is otherwise deferred —		
	for every \$1 and also for any fractional part of \$1 —		
	(a) of the amount of the purchase money in respect of one animal or one carcass sold singly.	5/12 cent	
	or		
	(b) of the total amount of the purchase money in respect of any number of cattle or carcasses, as the case may be, sold in one lot	5/12 cent	
	or such amount, not being more than 5/12 of a cent, as the Governor may, from time to time, by proclamation declare.		
	(2) Notwithstanding the provisions of subitem (1), the duty in respect of the amount of the purchase money of any		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	one animal, or any one carcass, whether sold singly or as part of a lot, shall not exceed the sum of 50 cents or such lesser sum as the Governor may, from time to time, by proclamation declare.		
4.	CONVEYANCE OR TRANSFER ON SALE OF PROPERTY		
	(1) Transfer of land under the <i>Transfer of Land Act 1893</i> on a sale thereof or conveyance or transfer of any other property (except any marketable security or right in respect of shares) —		The purchaser
	Where the amount or value of the consideration —		
	(a) does not exceed \$80 000.	\$1.95 for every \$100 of the amount or value of the consideration and every fractional part of \$100	
	(b) exceeds \$80 000 but does not exceed \$100 000.	\$1 560 and \$2.85 for every \$100 of the amount or value of the consideration and every fractional part of \$100 by which the consideration exceeds \$80 000	

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
(c)	exceeds \$100 000 but does not exceed \$250 000.	\$2 130 and \$3.70 for every \$100 of the amount or value of the consideration and every fractional part of \$100 by which the consideration exceeds \$100 000	
(d)	exceeds \$250 000 but does not exceed \$500 000.	\$7 680 and \$4.55 for every \$100 of the amount or value of the consideration and every fractional part of \$100 by which the consideration exceeds \$250 000	
(e)	exceeds \$500 000.	\$19 055 and \$4.85 for every \$100 of the amount or value of the consideration and every fractional part of \$100 by which the consideration exceeds \$500 000	
	[(2), (3), (3a), (4) and (4a) deleted]		
(5)	Transfer of land under the <i>Transfer of Land Act 1893</i> on a sale thereof or conveyance or transfer of any other property where the purchaser is an entitled person under section 75AE —		The purchaser
(a)	where the amount or value of the consideration does not exceed \$100 000.	\$1.50 for every \$100 of the amount or value of the consideration and every fractional part of \$100	

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	(b) where the amount or value of the consideration exceeds \$100 000.	\$1 500 and \$5.50 for every \$100 and every fractional part of \$100 by which the amount or value of the consideration exceeds \$100 000	
4A.	CONVEYANCE OR TRANSFER OF MARKETABLE SECURITY OR RIGHT IN RESPECT OF SHARES		
	(1) Conveyance or transfer of any marketable security or right in respect of shares if the marketable security or right in respect of shares is, or under section 112B is to be treated as if it is, situated in this State —		The purchaser or, if section 112FT applies, the WA company
	<i>[(a)-(f) deleted]</i>		
	(fa) where the marketable security or right in respect of shares is not quoted on a recognized stock exchange.	0.60 for every \$100 and also for any fractional part of \$100 of the amount or value of consideration	
	<i>[(2), (3) and (4) deleted]</i>		
5.	CONVEYANCE OR TRANSFER		The transferee
	(1) Conveyance or transfer of a lot by the responsible authority for a town planning scheme, including the Metropolitan Region Scheme, to a person who on the date of the coming into operation of the scheme was the owner of —		
	(a) the land comprised in the lot; or		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	(b) land comprised in the scheme and to whom the lot is conveyed or transferred in substitution or exchange for that land or part thereof, where the lot is comprised in the scheme and the conveyance or transfer is made in order to carry out or facilitate the carrying out of the scheme.	20.00	
	(2) Expressions used in this item have the same meaning as they respectively have in the <i>Town Planning and Development Act 1928</i> , or the <i>Metropolitan Region Town Planning Scheme Act 1959</i> , as the case requires.		
6.	CONVEYANCE OR TRANSFER		The transferee
	Conveyance or transfer of any kind not described elsewhere in this Schedule and not being —		
	(a) a settlement;		
	(b) a deed of gift;		
	(c) an exchange; or		
	(d) a conveyance or transfer of a marketable security, or right in respect of shares, that is quoted on a recognized stock exchange	\$20.00 or the same duty as for item 4 or 4A, as the case requires, if less than \$20.00	
[7.	<i>deleted</i>		
8.	DEED OR DECLARATION ³⁰		
	(1) Deed of any kind not otherwise chargeable with duty.	20.00	The parties thereto
	(2) Declaration of any use or trust of any property by any writing and not being a will or an instrument chargeable with <i>ad valorem</i> duty as a settlement or gift.	20.00	The person making the declaration
9.	DUPLICATE OR COUNTERPART		
	Duplicate or counterpart of an instrument chargeable with duty.	\$5.00 or the same duty as the original if less	The person liable to duty on the original instrument

Item	Nature of instrument	Duty payable \$ than \$5.00	Person liable to pay duty
10.	EXCHANGE For any instrument effecting an exchange of any property.	See section 75AC	The person to whom any property is conveyed by way of exchange
[11.	<i>deleted]</i>		
12.	LEASE OR AGREEMENT FOR LEASE		
	(1) Any lease made in perpetuity or for a term of years or for a period terminable with one or more lives, or otherwise contingent, in consideration of a sum of money paid by way of premium, fine or the like, if without rent, or an agreement for such a lease.	Duty on the amount payable. (See item 4)	The lessee
	(2) A lease, or an agreement for a lease, of land and tenements at a rent without the payment of any sum by way of premium, fine or the like—		The lessee
	(a) for a period not exceeding one year, for every \$100 of the rent and also for every fractional part of \$100 thereof that would be payable for a whole year.	0.35	
	(b) for a period exceeding one year, for every \$100 of the total rent payable and also for every fractional part of \$100 thereof.	0.35	
	(c) for an indefinite term, for every \$100 of the rent and also for every fractional part of \$100 thereof that would be payable for a whole year.	0.70	

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
(3)	A lease of any lands or tenements at a rent and in consideration of a premium, fine or the like, or an agreement for such a lease	Duty equal to the combined amount of duty payable on a conveyance in consideration of the premium, fine or the like under item 4 and the duty payable on a lease or agreement for a lease for the rent under subitem (2)	The lessee
(4)	A lease of any lands or tenements of any other kind whatsoever not herein before described, or an agreement for such a lease.	20.00	The lessee
(5)	Re-appraisalment of rent (s. 80).	5.00	The lessee
13.	MORTGAGE (LEGAL OR EQUITABLE), BOND, DEBENTURE, COVENANT, BILL OF SALE, GUARANTEE, LIEN OR INSTRUMENT OF SECURITY OF ANY OTHER KIND WHATSOEVER		
	(1) An instrument referred to in the heading to this item for the payment or repayment of any sum or sums of money at stated periods, being neither interest for any principal sum secured by a duly stamped instrument nor wages or salary—		
	(a) for a definite and certain period so that the total amount ultimately payable can be ascertained —		Mortgagor or obligor
	Where the total amount—		
	(i) does not exceed \$35 000	0.25 for every \$100 and also for every fractional part of \$100	
	(ii) exceeds \$35 000.	\$87.50 and 0.40 for every \$100, and also for every fractional part of \$100, by which the amount exceeds \$35 000;	
	(b) for a term of life or any other		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	indefinite period — for every \$100, and also for every fractional part of \$100, of the amount payable annually.	4.25	
(1a)	An instrument referred to in the heading to this item to which section 83(1a) or (1b) applies — for every \$100, and also for every fractional part of \$100, of the amount payable.	0.25	Mortgagor or obligor
(2)	An instrument referred to in the heading to this item for the payment or repayment of money — Where the total amount — (a) does not exceed \$35 000. (b) exceeds \$35 000.	0.25 for every \$100, and also for every fractional part of \$100, of the amount payable (i) \$87.50; and (ii) 0.40 for every \$100, and also for every fractional part of \$100, by which the amount payable exceeds \$35 000	Mortgagor or obligor; and see sections 82(3) and 83(4)
(3)	An instrument setting out the transfer or assignment of any mortgage — (a) by way of sale for a consideration in money or money's worth for not less than market value. (aa) by way of sale, other than a sale to which paragraph (a) of this subitem applies. (b) by way of gift. (c) by way of security. (d) of any other kind.	20.00 See item 4 See item 19 See subitem (1) or (2) 20.00	Transferee Transferee Donor Transferor Transferee
14.	MOTOR VEHICLE LICENCE, ISSUE OR TRANSFER OF		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	<p>On the issue or transfer of a licence —</p> <p>(a) where the market value of the motor vehicle does not exceed \$15 000.</p> <p>(b) where the market value of the motor vehicle exceeds \$15 000 but does not exceed \$40 000.</p>	<p>2.5% of the market value</p> <p>The percentage rate of:</p> $2.5 + \left(\frac{MV - 15000}{10000} \right)$ <p>of the market value (MV)</p>	<p>The person in whose name the licence is issued or the transferee; and see section 76C(13)</p>
	<p>(c) where the market value of the motor vehicle exceeds \$40 000.</p>	<p>5% of the market value</p> <p>The duty payable is to be rounded down to the nearest 5 cents</p>	
14A.	<p>ORDER TO WHICH SECTION 112UB (2) APPLIES</p>	<p>See item 4 or 4A, as the case requires. Property transferred or vested under an order. On the value of the property referred to the same duty as that set out in item 4 or 4A, as the case requires, references to consideration in that item being construed as references to the amount or value of the property concerned</p>	<p>Transferee or the person in whom the property is ordered to be vested</p>
15.	<p>PARTITION</p>	<p>20.00</p> <p>See section 75AD</p>	<p>The parties thereto</p>
<p>(1) Any instrument effecting a partition of any property.</p>	20.00	The parties thereto	
<p>(2) Any instrument setting out any amount required to achieve equality.</p>	See section 75AD		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
16.	POLICY OF INSURANCE		
	(1) Any instrument evidencing a policy of insurance, other than life insurance — (a) against an employer's liability to pay compensation under the <i>Workers' Compensation and Rehabilitation Act 1981</i> —		The person issuing the policy and see section 94
	(i) if, in the 12 months immediately preceding the cover period of the policy the employer —		
	(A) was liable to pay pay-roll tax under the <i>Pay-roll Tax Assessment Act 1971</i> ; or		
	(B) paid wages that under section 10 of that Act were not liable to pay-roll tax and employed an average of 15 (or such other number as is prescribed) full time equivalent employees or more —	5% of the amount calculated under section 96(2)	
	(ii) in any other case —	3% of the amount calculated under section 96(2)	
	(b) issued under the <i>Motor Vehicle (Third Party Insurance) Act 1943</i>	0.25	
	(c) in any other case — on the amount calculated under section 96(2).	8%	
	(1a) The average referred to in subitem (1)(a)(i)(B) is to be calculated on the basis of the number of full time and part time employees as at the last day of each calendar month with part		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	time employees being taken into account as an appropriate fraction of full time employees		
	(2) On a policy of insurance, other than life insurance (undisclosed premium) — for every \$100, and also for every fractional part of \$100, of the sum insured.	0.08	Insured
	(3) On a policy of life insurance —		The person issuing the policy and see section 94
	(a) in the case of temporary or term assurance.	5% of the amount calculated under section 96(2) or 5% of the amount so calculated in respect of the first year if the assurance continues for more than one year	
	(b) in a case other than of temporary or term assurance —		
	(i) where the sum insured does not exceed \$2 000 — for every \$100, and every fractional part of \$100, of the sum insured	0.05	
	(ii) where the sum insured exceeds \$2 000.	\$1.00 and \$0.10 for every \$100, and every fractional part of \$100 of the part of the sum insured in excess of \$2 000	
17.	RELEASE OR RENUNCIATION OF ANY PROPERTY OR OF ANY RIGHT OR INTEREST IN ANY PROPERTY An instrument of release or renunciation referred to in the heading to this item —		
	(a) by way of sale.	See item 4 or 4A(1), as the case requires	Purchaser
	(b) by way of gift.	See item 19	Donor
18.	RENTAL BUSINESS	See section 112K	Payable by registered person

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
19.	SETTLEMENT, DEED OF, OR DEED OF GIFT	See item 4 or 4A(1), as the case requires	The settlor or donor
	(1) Any instrument, whether voluntary or upon any good or valuable consideration other than a <i>bona fide</i> pecuniary consideration whereby any property is settled or agreed to be settled in any manner whatsoever, or is given or agreed to be given in any manner whatsoever.	References to consideration in items 4 and 4A(1) being construed as references to the amount or value of the property concerned	
	(2) Any instrument declaring that the property vested in the person executing the same shall be held in trust for the person or persons mentioned therein.		

[Second Schedule inserted by No. 37 of 1979 s. 108; amended by No. 81 of 1981 s. 8 and 9; No. 45 of 1982 s. 4; No. 93 of 1982 s. 8; No. 99 of 1982 s. 5; No. 14 of 1983 s. 6; No. 61 of 1983 s. 13; No. 81 of 1984 s. 37; No. 19 of 1985 s. 22; No. 85 of 1985 s. 3; No. 98 of 1986 s. 20; No. 16 of 1989 s. 4; No. 58 of 1990 s. 6; No. 42 of 1993 s. 5; No. 39 of 1994 s. 12 and 14; No. 22 of 1995 s. 4; No. 20 of 1996 s. 44; No. 48 of 1996 s. 37; No. 13 of 1997 s. 23 and 28; No. 57 of 1997 s. 113(6); No. 18 of 1998 s. 12; No. 22 of 1998 s. 53; No. 25 of 1999 s. 7(1); No. 53 of 1999 s. 30; No. 6 of 2000 s. 7; No. 4 of 2001 s. 8.]

Exemptions from duty

- | Item | Nature of instrument |
|------|---|
| 1. | BILL OF EXCHANGE OR PROMISSORY NOTE <ol style="list-style-type: none">(1) Draft or order drawn by any financial institution in Western Australia on any other financial institution in Western Australia not payable to bearer or order, and used solely for the purpose of settling or clearing any account between those financial institutions.(2) Letter written by a financial institution in Western Australia to any other financial institution in Western Australia directing the payment of any sum of money, the same not being payable to bearer or to order, and that letter not being sent or delivered to the person to whom payment is to be made or to any person on his behalf.(3) Letter of credit granted in Western Australia authorising drafts payable in Western Australia to be drawn out of Western Australia.(4) Cheques or orders for the withdrawal of moneys deposited in any financial institution, drawn or issued by —<ol style="list-style-type: none">(a) a corporation that is a friendly society within the meaning of section 16C of the <i>Life Insurance Act 1995</i> of the Commonwealth;<i>[(b) deleted]</i>(c) the United Kingdom Government for the purpose of paying any person pensions, superannuation, retiring allowances or gratuities;(d) any body in respect of which the Commissioner has granted a certificate referred to in section 49A. |
| 2. | CONVEYANCE OR TRANSFER ON SALE OF PROPERTY: <ol style="list-style-type: none">(1) A transfer of any marketable securities of —<ol style="list-style-type: none">(a) any public statutory body constituted under the law of any other State, or of any Territory, of the Commonwealth; or(b) any Crown instrumentality, agent of the Crown or Government authority designated by the Minister by notice published in the <i>Government Gazette</i> (any such notice being subject to amendment, substitution or revocation in like manner by the Minister).<i>[(2)-(4) repealed]</i>(5) Conveyance, transfer or surrender of the fee simple or other less estate in land to the Crown.(6) A conveyance or transfer of the fee simple in —<ol style="list-style-type: none">(a) Crown land by way of exchange where the decision to exchange the land is given effect under clause 4;(b) Crown land the subject of a licence referred to in clause 21;(c) Crown land the subject of a lease referred to in clause 22;(d) Crown land the subject of a conditional purchase lease referred to in clause 26;(e) Crown land the subject of a conditional purchase lease referred to |

Item	Nature of instrument
	in clause 27;
	(f) war service land referred to in clause 30; or
	(g) Crown land referred to in clause 32, of Schedule 2 to the <i>Land Administration Act 1997</i> .
(6a)	A transfer of the fee simple in Crown land — (a) pursuant to a request under section 45A; or (b) granted under section 80, of the <i>Land Acquisition and Public Works Act 1902</i> ³¹ as in force immediately before the commencement of the <i>Acts Amendment (Land Administration) Act 1997</i> ³² .
(6b)	A grant of a mining tenement under the <i>Mining Act 1978</i> .
(6c)	A conveyance of the fee simple in Crown land under section 87 of the <i>Land Administration Act 1997</i> to complete a land exchange under section 11(1)(b) of that Act.
(6d)	A conveyance, grant or transfer of the fee simple or other less estate in Crown land pursuant to — (a) a request under section 212; (b) an agreement under section 255; (c) an award under section 256; or (d) section 257, of the <i>Land Administration Act 1997</i> .
(7)	A conveyance or transfer of any estate or interest in any real or personal property locally situated out of Western Australia.
(7a)	A conveyance or transfer of any estate or interest in goods, wares or merchandise that are — (a) stock-in-trade held or used in connection with a business; (b) held for use in, or are under, manufacture; or (c) prescribed to be exempt.
(7b)	A conveyance or transfer of any estate or interest in any ship or vessel, or part interest or share or property of or in any ship or vessel.
(7c)	The conveyance or transfer of any estate or interest in goods, wares or merchandise not referred to in subitems (7a) and (7b), except as provided in sections 70(2) and (3) and 31B(1)(ca) and (cb).
(8)	An agreement under which an option is given or taken for consideration to purchase or sell any marketable security at a future time at a certain price.
(9)	A transfer of the whole or any part of, or any interest in, a corporate debt security that is a marketable security.
[(10)	<i>repealed]</i>
(11)	A transfer to a person of the whole or any part of, or an interest in — (a) a trade debt; (b) cash or money in an account at call; (c) money on deposit with any person;

Item	Nature of instrument
	<ul style="list-style-type: none"> (d) a negotiable instrument; (e) choses in action with respect to work in progress; or (f) goodwill to which section 31B(1)(d) applies, except to the extent that actual consideration is given therefor.
	<i>[(12)-(14) repealed]</i>
	(15) A conveyance or transfer of property to the representative in Australia of the Government of another country, a foreign consul, or a trade commissioner of another country, if that property is intended for official use.
	<i>[(16)-(17) repealed]</i>
	(18) Any of the following matters under the <i>Strata Titles Act 1985</i> — <ul style="list-style-type: none"> (a) the passing of any property that occurs by operation of section 21I, 21M or an order under section 103P; (b) a transfer or other document or a disposition statement referred to in section 21V or 31H; (c) anything that occurs by operation of section 21W, 21Y, 31G, 31J or an order under section 103P; or (d) anything done under, or to give effect to, Division 2A of Part II or Division 3 of Part III, <p>but this subitem does not apply to the extent that the consideration for the passing of property, or for any other thing referred to in this subitem, is other than an interest in common property.</p>
3.	DEED OR DECLARATION:
	(1) Any instrument for the purpose of — <ul style="list-style-type: none"> (a) discharging or releasing any duly stamped instrument of security which discharge or release is not made to effect a voluntary disposition <i>inter vivos</i> or a conveyance or transfer on sale; or (b) extending the terms of repayment of the amount secured by a duly stamped security.
	(2) Any instrument or undertaking given by a society registered under the <i>Housing Societies Act 1976</i> to the Treasurer where the instrument is associated with a guarantee given by the Treasurer securing advances to the society.
	(3) Any instrument executed on or after 1 July 1992 granting a power of attorney.
	(4) An instrument described in item 8(1) of the Second Schedule to which an exempt body (as defined in section 119) is a party.
	(5) Any of the following matters under the <i>Strata Titles Act 1985</i> — <ul style="list-style-type: none"> (a) anything that occurs by operation of section 21W, 21Y, 31G or 31J; or (b) anything done under, or to give effect to, Division 2A of Part II or Division 3 of Part III, <p>but this subitem does not apply to the extent that the consideration for the passing of property, or for any other thing referred to in this subitem, is other than an interest in common property.</p>

- | Item | Nature of instrument |
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| 4. | DUPLICATE OR COUNTERPART:
Duplicates or counterparts of insurance policies. |
| [5. | <i>Deleted]</i> |
| 6. | LEASE OR AGREEMENT FOR LEASE: <ol style="list-style-type: none"> <li data-bbox="412 233 1276 369">(1) All leases or agreements for leases from the Crown or the Minister for Lands or the Minister for Mines ³³ under the <i>Land Administration Act 1997</i>, the <i>Mining Act 1978</i> and the regulations thereunder, respectively. <li data-bbox="412 380 1276 495">(2) Any lease or agreement for lease of land and tenements for use as a dwellinghouse where the total ascertainable rent payable for the term of the lease or agreement is equivalent to an amount not exceeding \$125 for each week of that term. <li data-bbox="412 506 1276 632">(3) A lease or an agreement for a lease to the representative in Australia of the Government of another country, a foreign consul, or a trade commissioner of another country, if the property subject to the lease or agreement is intended for official use. |
| 7. | MORTGAGE (LEGAL OR EQUITABLE), BOND, DEBENTURE, COVENANT, BILL OF SALE, GUARANTEE, LIEN OR INSTRUMENT OF SECURITY OF ANY OTHER KIND WHATSOEVER: <ol style="list-style-type: none"> <li data-bbox="412 747 1276 978">(1) Any instrument for — <ol style="list-style-type: none"> <li data-bbox="488 789 1065 821">(a) the hiring of any goods, wares or merchandise; <li data-bbox="488 831 1260 863">(b) the hiring, construction or installation of any machinery or plant; <li data-bbox="488 873 984 905">(c) the execution of any building works; or <li data-bbox="488 915 1154 978">(d) works or services of a civil or other engineering or of a technological nature. <li data-bbox="412 989 1243 1041">(2) Any bond, covenant or instrument when the total sum of the annuity or amount payable in each year is less than \$100. <li data-bbox="412 1052 1252 1083">(3) Any mortgage or bond when the total amount secured is less than \$100. <li data-bbox="412 1094 1276 1283">(4) Any bond with one or more sureties given by a contractor submitting a tender on construction work to be done in the State to provide that the tender shall not be withdrawn by the obligor before it is accepted or rejected and that if the tender is accepted the obligor shall execute the contract for the construction of the work to which the tender relates within a stipulated time. <li data-bbox="412 1293 1203 1325">(5) Any bond for the administration of the estate of a deceased person. <li data-bbox="412 1335 1138 1388">(6) Any bond required for the purposes of any State, Territory or Commonwealth legislation. <li data-bbox="412 1398 1276 1650">(7) Any instrument acknowledging the receipt of money deposited with or lent to — <ol style="list-style-type: none"> <li data-bbox="488 1472 1276 1650">(a) a corporation which is — <ol style="list-style-type: none"> <li data-bbox="561 1514 1276 1577">(i) an Australian ADI (within the meaning of the Corporations Act); or <li data-bbox="561 1587 1187 1650">(ii) registered under the <i>Life Insurance Act 1995</i> of the Commonwealth; |

Item	Nature of instrument
	(b) a society registered under the <i>Housing Societies Act 1976</i> .
	(8) Any charter-party agreement.
	(9) Any hire purchase agreement or credit purchase agreement.
	(10) Any instrument of annuity.
	(11) Any instrument charging the assets of a society registered under the <i>Housing Societies Act 1976</i> in favour of the Treasurer where the instrument is associated with a guarantee given by the Treasurer securing advances to the society.
	(12) Any instrument securing the repayment of moneys borrowed for the purchase by, or lease to, the representative in Australia of the Government of another country, a foreign consul, or a trade commissioner of another country, if the property purchased or leased is intended for official use.
	(13) Any of the following matters under the <i>Strata Titles Act 1985</i> —
	(a) the passing of any property that occurs by operation of section 21I, 21M or an order under section 103P;
	(b) a transfer or other document or a disposition statement referred to in section 21V or 31H;
	(c) anything that occurs by operation of section 21W, 21Y, 31G, 31J or an order under section 103P; or
	(d) anything done under, or to give effect to, Division 2A of Part II or Division 3 of Part III,
	but this subitem does not apply to the extent that the consideration for the passing of property, or for any other thing referred to in this subitem, is other than an interest in common property.
8.	POLICY OF INSURANCE:
	(1) Any policy of reinsurance. (See section 95.)
	(2) Any policy of insurance in respect of goods in the course of being transported, whether by rail, road, air or sea, and whether within the State or elsewhere.
	(3) Any policy of insurance in respect of a marine hull used primarily for commercial purposes.
	(3a) Any policy of insurance effected by an exempt body (as defined in section 119) on or after 30 June 1989.
	(4) Any policy of insurance of a class or description prescribed by regulations made under section 120.
9.	MOTOR VEHICLE LICENCE
	(1) In this item —
	“ Commonwealth Act ” means the <i>Interstate Road Transport Act 1985</i> of the Commonwealth;
	“ corresponding State law ” means a law of any other State or a Territory corresponding to the RTA;
	“ heavy vehicle ” means a motor vehicle with a gross vehicle mass of more than 4.5 tonnes;
	“ RTA ” means the <i>Road Traffic Act 1974</i> .

Item**Nature of instrument**

- (2) A licence issued to a person for a motor vehicle which was, before the issue of that licence, last licensed in that person's name under —
- (a) the RTA;
 - (b) a law of any other country corresponding to the RTA; or
 - (c) a corresponding State law,
- but this subitem does not apply to a licence issued to a person for a heavy vehicle which was, before the issue of that licence, last licensed in the person's name under a corresponding State law if the vehicle was registered in that person's name under the Commonwealth Act on or after 16 January 1997.
- (3) A licence issued for a tractor or tractor plant, other than a prime mover, (as those terms are defined in the RTA) to a member of a prescribed class of persons where the vehicle is used for a purpose prescribed for the purposes of this subitem.
- (4) A licence issued to a person for a heavy vehicle if —
- (a) the vehicle was, immediately before 16 January 1997, registered in that person's name under the Commonwealth Act; and
 - (b) since 16 January 1997, no licence has been issued under the RTA or a corresponding State law for the vehicle in any other person's name.
- (5) A licence issued to a person for a motor vehicle —
- (a) that was modified and that was, before the issue of the licence, last licensed in that person's name under —
 - (i) the RTA;
 - (ii) a law of any other country corresponding to the RTA; or
 - (iii) a corresponding State law;or
 - (b) that was part of a motor vehicle that was modified and that was, before the issue of the licence, last licensed in that person's name under —
 - (i) the RTA;
 - (ii) a law of any other country corresponding to the RTA; or
 - (iii) a corresponding State law.
- (6) The exemption in subitem (5) applies whether or not a motor vehicle that results from the modification needs to meet a standard or requirement before it can be licensed that is different to the one that the original vehicle had to meet.

[Third Schedule inserted by No. 5/ of 19/9 s. 109; amended by No. 63 of 1980 s. 3; No. 10 of 1982 s. 28; No. 14 of 1983 s. 7; No. 61 of 1983 s. 14; No. 81 of 1984 s. 38; No. 109 of 1984 s. 3 and 12; No. 84 of 1985 s. 11; No. 98 of 1986 s. 21; No. 100 of 1987 s. 14; No. 3 of 1989 s. 8; No. 41 of 1989 s. 27; No. 73 of 1990 s. 45; No. 52 of 1991 s. 14; No. 39 of 1994 s. 13, 20 and 21; No. 79 of 1994 s. 5(1); No. 14 of 1995 s. 44; No. 14 of 1996 s. 4; No. 20 of 1996 s. 45; No. 48 of 1996 s. 30(1) and 38; No. 61 of 1996 s. 40; No. 13 of 1997 s. 30 and 47; No. 31 of 1997 s. 82 and 141; No. 22 of 1998 s. 43 and 54; No. 58 of 1998 s. 8; No. 2 of 1999 s. 23; No. 26 of 1999 s. 103(3); No. 53 of 1999 s. 31; No. 29 of 2000 s. 4 and 16; No. 10 of 2001 s. 187; No. 12 of 2001 s. 51.]