

First Schedule

[Omitted under the Reprints Act 1984 s.7(4)(f).]

Second Schedule

[Section 16(1)]

Duties payable on instruments

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
[1.	<i>Deleted]</i>		
[1A.	deleted]		
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		
	(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 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		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	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)— Where the amount or value of the consideration—		The purchaser
	(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	
	(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	

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
		part of \$100 by which the consideration exceeds \$500 000	
	<i>[(2), (3), (3a), (4) and (4a) deleted]</i>		
	(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	
	(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—		The purchaser or, if section 112FT applies, the WA company
	(a) 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,		
	<i>[(b), (c), (d) and (e) deleted]</i>		
	(f) where the marketable security or right in respect of shares is listed on a prescribed stock exchange (as defined in section 112A(1)), unless paragraph (g) applies.	0.30 for every \$100 and also for any fractional part of \$100 of the amount or value of consideration	

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
(fa)	where the marketable security or right in respect of shares is not listed on a prescribed stock exchange (as defined in section 112A(1)), unless paragraph (g) applies.	0.60 for every \$100 and also for any fractional part of \$100 of the amount or value of consideration	
(g)	<p>where the marketable security transferred is sold for a consideration in money or moneys worth for not less than unencumbered value and is a marketable security which is, on the day of its sale, short-dated —</p> <p>in respect of each month and also for any fractional part of a month of the period commencing on the day on which the marketable security is sold and ending—</p> <p>(i) where the marketable security was issued for a fixed term which has not expired—on the earliest day on which it is repayable at or after the expiration of the fixed term; or</p>		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	(ii) where the marketable security was issued for a fixed term which has expired or where the marketable security was not issued for a fixed term—on the earliest day on which it is repayable.	0.025 for every \$100 and also for every fractional part of \$100 of the amount or value of consideration for the sale	
(2)	Conveyance or transfer of any marketable security or right in respect of shares sold and purchased to which a return lodged with the Commissioner under s.112FC relates an amount calculated on the consideration or premium paid, as the case requires, of each of those sales and purchases—		The broker
	(a) unless paragraph (b) applies	0.15 for every \$100 and also for every fractional part of \$100 of the sale price, the purchase price or the premium, as the case may be	
	(b) where the conveyance or transfer of the marketable security sold and purchased is short-dated—		
	in respect of each month and also for any fractional part of a month of the period commencing on the day on which the marketable security is sold or purchased and ending—		
	(i) where the marketable security was issued for a fixed term which has not expired - on the earliest day on which it is repayable at or after the expiration of the fixed term; or		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	(ii) where the marketable security was issued for a fixed term which has expired or where the marketable security was not issued for a fixed term—on the earliest day on which it is repayable.	0.0125 for every \$100 and also for every fractional part of \$100 of the amount or value of consideration for the sale	
(3)	Transfer document for an SCH-regulated transfer of a marketable security or right in respect of shares to which Division 4 of Part IVA applies—		The SCH participant liable under s. 112FH
	(a) unless paragraph (b) applies	0.30 for every \$100 and also for every fractional part of \$100 of the transfer value	
	(b) where the SCH-regulated transfer is short-dated— in respect of each month and also for any fractional part of a month of the period commencing on the day on which the marketable security is sold or purchased and ending—		
	(i) where the marketable security was issued for a fixed term which has not expired—on the earliest day on which it is repayable at or after the expiration of the fixed term; or		
	(ii) where the marketable security was issued for a fixed term which has expired or where the marketable security was not issued for a fixed term—on the earliest day on which it is repayable.	0.025 for every \$100 and also	

Item	Nature of instrument	Duty payable \$ for every fractional part of \$100 of the transfer value	Person liable to pay duty
(4)	The duty payable in respect of a relevant transaction on a return under and for the purposes of s.112GD shall be—	0.30	The person declared under s. 112GB
	(a) for every \$100 and also for every fractional part of \$100 of the amount or value of consideration.		
	(b) where a relevant transaction is made—		
	(i) by a person to whom Part IVAB applies as trustee for a broker to himself as trustee for a jobber; or		
	(ii) by a person to whom Part IVAB applies as trustee for a jobber to himself as trustee for a broker,		
	the amount payable under paragraph (a) in respect of that relevant transaction shall be one-half of the amount that would otherwise be payable.		
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		
	(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.		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
6.	CONVEYANCE OR TRANSFER Conveyance or transfer of any kind not described elsewhere in this Schedule and not being a settlement, deed of gift or an exchange.	\$20.00 or the same duty as for item 4 or 4A, as the case requires, if less than \$20.00	The transferee
[7.	<i>deleted</i>		
8.	DEED OR DECLARATION ²⁹		
	(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 than \$5.00	The person liable to duty on the original instrument
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		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	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	
(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 indefinite period —		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
	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 On the issue or transfer of a licence — (a) where the market value of the motor vehicle does not exceed \$15 000.	2.5% of the market value	The person in whose name the licence is issued or the transferee; and see section 76C(13)

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
(b)	where the market value of the motor vehicle exceeds \$15 000 but does not exceed \$40 000.	The percentage rate of: $2.5 + \left(\frac{MV - 15000}{10000} \right)$ of the market value (MV)	
(c)	where the market value of the motor vehicle exceeds \$40 000.	5% of the market value The duty payable is to be rounded down to the nearest 5 cents	
14A.	ORDER TO WHICH SECTION 112UB (2) APPLIES	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	Transferee or the person in whom the property is ordered to be vested
15.	PARTITION		
	(1) Any instrument effecting a partition of any property.	20.00	The parties thereto
	(2) Any instrument setting out any amount required to achieve equality.	See section 75AD	
16.	POLICY OF INSURANCE		
	(1) Any instrument evidencing a policy of insurance, other than life insurance —		The person issuing the policy and see section 94
	(a) against an employer's liability to pay compensation under the <i>Workers' Compensation and Rehabilitation Act 1981</i> —		
	(i) if, in the 12 months immediately preceding the cover period of the policy the employer —		

Item	Nature of instrument	Duty payable \$	Person liable to pay duty
■	(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 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 — (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	The person issuing the policy and see section 94

Item	Nature of instrument	Duty payable \$ assurance continues for more than one year	Person liable to pay duty
	(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
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 ss.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 ss.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 ss.23 and 28; No. 57 of 1997
s.113(6); No. 18 of 1998 s.12³¹; No. 22 of 1998 s.53; No. 25 of 1999
s.7(1); No. 6 of 2000 s.7; No. 4 of 2001 s.8.]*

Third Schedule

[Section 16(2)]

Exemptions from duty

- | <i>Item</i> | <i>Nature of instrument</i> |
|-------------|---|
| 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 authorizing 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).(2) A sale or purchase of a marketable security or right in respect of shares made by a broker on his own account or behalf when —<ol style="list-style-type: none">(a) in the case of a sale, the marketable securities or rights in respect of shares concerned were purchased by the broker on or within 10 clear days (not including any day on which the stock exchange of which he is a member is closed) of the day of the sale; and(b) in the case of a purchase, the marketable securities or rights in respect of shares concerned were sold by the broker on or within 10 clear days (not including any day on which the stock exchange of which he is a member is closed) of the day of the purchase.(3) A sale or purchase of any odd lot of marketable securities or rights in respect of shares by an odd lot specialist. |

- (4) A sale or purchase of marketable securities or rights in respect of shares by a broker when the sale or purchase is made pursuant to an order to sell or purchase lodged with him by or on behalf of a dealer.
- (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 —
- (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 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 *Land Administration Act 1997*.
- (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 *Land Acquisition and Public Works Act 1902*³² as in force immediately before the commencement of the *Acts Amendment (Land Administration) Act 1997*³³.
- (6b) A grant of a mining tenement under the *Mining Act 1978*.
- (6c) A conveyance of the fee simple in Crown land under section 87 of the *Land Administration Act 1997* 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 *Land Administration Act 1997*.
- (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) A transfer of any marketable security or right in respect of shares to or by a person to whom Part IVAB applies.
- (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;
 - (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.
- (12) An error transaction in respect of a marketable security or right in respect of shares to which Division 4 of Part IVA applies.
- (13) An SCH-regulated transfer of a marketable security or right in respect of shares which, had the transfer not been made as an SCH-regulated transfer, would have been liable for duty in accordance with item 6 of Schedule 2.
- (14) The transfer of a marketable security or right in respect of shares upon a bonus issue where —
 - (a) as a consequence of a duly stamped transfer of a marketable security or right in respect of shares in a corporation included in the official list of a stock exchange, the transferee in that transfer is, upon a bonus issue subsequent to that transfer, entitled to the marketable security or right in respect of shares so issued and registered in the name of the transferor; and
 - (b) the transferee pays the amount, if any, necessary to take up the bonus marketable security or right in respect of shares.
- (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.
- (16) A transfer of a share of a WA company, or a right in respect of shares of a WA company, if —
 - (a) the share or right is listed on a stock exchange situated outside Australia;
 - (b) the stock exchange is prescribed for the purposes of this subitem; and
 - (c) ad valorem duty, whether stamp or similar duty, is required to be paid on the transfer under the law of the place where the stock exchange is situated.
- (16a) A transfer of a share of a WA company, or a right in respect of shares of a WA company, if —
 - (a) the share or right is listed on a stock exchange situated outside Australia;
 - (b) the stock exchange is prescribed for the purposes of this subitem;

- (c) the share or right is registered —
 - (i) by the WA company in a branch register kept under the Corporations Law; or
 - (ii) in the case of a right in respect of shares that is not required to be registered under the Corporations Law, in a register kept by or on behalf of the person that issued the right, in the country where the share or right is listed on a prescribed stock exchange;
 - (d) the share or right —
 - (i) was registered as described in paragraph (c) on or before 14 March 1997;
 - (ii) at the date of the transfer, has been registered as described in paragraph (c) for a period of at least 6 months;
 - (iii) has been registered as described in paragraph (c) since it was issued;
 - (iv) was registered as described in paragraph (c) pursuant to a written request given by the transferor at least 6 months before the date of the transfer; or
 - (v) has been previously transferred, with *ad valorem* duty paid on the transfer and written instruction given by the transferor at the time of that transfer to the WA company or the person issuing the right that the share or right be registered as described in paragraph (c);
- and
- (e) the transfer is made —
 - (i) pursuant to an order lodged with a member of that stock exchange and satisfied by a dealing on that exchange; or
 - (ii) solely for the purpose of facilitating settlement of such a transfer.

(17) A transfer of a marketable security to or from CHESSE Depository Nominees Pty. Ltd. that is made in connection with the issue or redemption of a right in respect of shares that is or represents a beneficial interest in that marketable security.

- (18) Any of the following matters under the Strata Titles Act 1985—
- (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.

3. DEED OR DECLARATION:

- (1) Any instrument for the purpose of —

- (a) discharging or releasing any duly stamped instrument of security which discharge or release is not made to effect a voluntary disposition *inter vivos* 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 *Building Societies Act 1976* 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 *Strata Titles Act 1985* —
 - (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,

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.
- 4. **DUPLICATE OR COUNTERPART:**
 Duplicates or counterparts of insurance policies.
- [5. *Deleted*]
- 6. **LEASE OR AGREEMENT FOR LEASE:**
 - (1) All leases or agreements for leases from the Crown or the Minister for Lands or the Minister for Mines 34 under the *Land Administration Act 1997*, the *Mining Act 1978* and the regulations thereunder, respectively.
 - (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.
 - (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:**
 - (1) Any instrument for —
 - (a) the hiring of any goods, wares or merchandise;
 - (b) the hiring, construction or installation of any machinery or plant;
 - (c) the execution of any building works; or
 - (d) works or services of a civil or other engineering or of a technological nature.
 - (2) Any bond, covenant or instrument when the total sum of the annuity or amount payable in each year is less than \$100.
 - (3) Any mortgage or bond when the total amount secured is less than \$100.

- (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.
 - (5) Any bond for the administration of the estate of a deceased person.
 - (6) Any bond required for the purposes of any State, Territory or Commonwealth legislation.
 - (7) Any instrument acknowledging the receipt of money deposited with or lent to —
 - (a) a corporation which is an excluded corporation as defined in section 9 of the Corporations Law; or
 - (b) a society registered under the *Building Societies Act 1976*.
 - (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 *Building Societies Act 1976* 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 *Strata Titles Act 1985* —
 - (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 *Interstate Road Transport Act 1985* 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 *Road Traffic Act 1974*.
- (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. 37 of 1979 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 ss.3 and 12; No. 84 of 1985 s.11; No. 98 of 1986 s.21³⁵; 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 ss.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 ss.30(1) and 38³⁶; No. 61 of 1996 s.40; No. 13 of 1997 ss.30 and 47³⁷; No. 31 of 1997 ss.82 and 141; No. 22 of 1998 ss.43 and 54; No. 58 of 1998 s.8; No. 2 of 1999 s.23; No. 26 of 1999 s.103(3); No. 29 of 2000 ss.4 and 16.]