



ANNO NONO

## GEORGI VI REGIS.

A.D. 1945.

\*\*\*\*\*

### No. 32 of 1945.

An Act to amend the Stamp Duties Act, 1923-1944.

[Assented to 3rd January, 1946.]

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

1. (1) This Act may be cited as the "Stamp Duties Act Amendment Act, 1945". Short titles.

(2) The Stamp Duties Act, 1923-1944, as amended by this Act may be cited as the "Stamp Duties Act, 1923-1945".

(3) The Stamp Duties Act, 1923-1944, is hereinafter called "the principal Act".

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act. Incorporation.

3. Paragraph 23 of the second schedule to the principal Act is amended so as to read as follows :— Amendment of second schedule of principal Act, paragraph 23—

23. Any conveyance, transfer, or mortgage to which a prescribed person is a party and which is executed or entered into in connection with the purchase or gift of any land on which the prescribed person resides or intends to reside shall be exempt from stamp duty on so much of the amount on which the duty is chargeable as does not exceed twelve hundred pounds: Provided that a conveyance transfer or mortgage shall not be exempt under

General exemptions.

this paragraph unless the Commissioner is satisfied by such evidence as he requires—

- (a) that the purchase or gift is made for the purpose of enabling the prescribed person to become the owner, or lessee from the Crown, of a dwelling house in which he resides or intends to reside :
- (b) that a conveyance transfer or mortgage to which the prescribed person was a party and which was executed or entered into in connection with any other purchase or gift of land on which the prescribed person resided or intended to reside, has not previously been exempt from stamp duty pursuant to this paragraph or any enactment relating to advances for homes.

In this paragraph—

“ prescribed person ” means—

- (a) a person who, during any war in which the Commonwealth is or was engaged, has served as a member of a naval, military, or air force of the Commonwealth or of the United Kingdom or of any part of His Majesty's Dominions, whether or not he is still so serving at the time when he claims exemption under this paragraph ;
- (b) a person who, during any such war, was employed in seagoing service on a ship registered in any territory under the dominion of His Majesty the King whether or not he is still so employed at the time when he claims exemption under this paragraph ;
- (c) the widow of any deceased person who during his lifetime served or was employed as mentioned in paragraph (a) or (b) of this definition ;

“ land ” includes the fee simple of any land and the estate and interest of a lessee of land held under a Crown lease, and of a purchaser of land held under an agreement for sale and purchase granted by the Crown.

Application of  
this Act.

4. (1) Section 3 of this Act shall be deemed to have come into force on the fourteenth day of December nineteen hundred and forty-four.

(2) Where any sum, being the whole or a part of any duty paid since the fourteenth day of December, nineteen hundred and forty-four, would not have been payable as duty if this Act had been in force at the time of payment, the Treasurer on application by or on behalf of the person who paid that sum may refund it to him out of money appropriated by Parliament for the purpose.

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

C. W. M. NORRIE, Governor.