



ANNO SECUNDO

# GEORGII VI REGIS.

A.D. 1938.

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No. 2387.

An Act to amend the Stamp Duties Act, 1923-1937.

[Assented to 25th August, 1938.]

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

Short titles.

1. (1) This Act may be cited as the "Stamp Duties Act Amendment Act, 1938".

(2) The Stamp Duties Act, 1923-1937 (as amended by this Act) may be cited as the "Stamp Duties Act, 1923-1938".

(3) The Stamp Duties Act, 1923-1937, is in this Act referred to as "the principal Act".

Incorporation.

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

Enactment of  
s. 31a of the  
principal  
Act—

3. The following section is hereby enacted and inserted in the principal Act after section 31 thereof:—

Duty on  
agreements  
for "walk in  
walk out"  
sales.

31a. Notwithstanding section 31 of this Act if—

- (a) a contract or agreement in writing provides for the sale as a going concern of a pastoral holding, farm, orchard or other land used wholly or mainly for primary production, together with stock, implements and other chattels held or used in connection therewith; and
- (b) the contract or agreement sets out separately the consideration payable for the land and the consideration payable for stock, implements or other chattels; and

(c) the Commissioner certifies in writing on the contract or agreement that he is of opinion that the consideration specified as being payable for the land represents the value of that land,

then the contract or agreement in writing shall be chargeable with stamp duty as if it related solely to the land mentioned therein and not to the stock, implements and other chattels.

4. (1) The second schedule to the principal Act is amended as follows:—

Amendment of second schedule of principal Act—

(a) In the paragraph commencing "BILL OF EXCHANGE, CHEQUE, ORDER" the amount "2d." is struck out and "1½d." is inserted in lieu thereof:

Reduction of stamp duties on cheques.

(b) The proviso, being the third, fourth, and fifth lines of the said paragraph, is repealed.

(2) The amendment made by this section shall come into operation on the sixteenth of January, nineteen hundred and thirty-nine.

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

W. DUGAN, Governor.