

**STAMP DUTIES (POSSESSORY TITLES)  
AMENDMENT ACT, 1979, No. 28**

*New South Wales*



ANNO VICESIMO OCTAVO

**ELIZABETHÆ II REGINÆ**

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**Act No. 28, 1979.**

An Act to amend the Stamp Duties Act, 1920, to impose stamp duty on an application for a possessory title to land under the Real Property Act, 1900, and to waive certain duties. [Assented to, 24th April, 1979.]

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*Stamp Duties (Possessory Titles) Amendment.*

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**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

**Short title.**      **1.** This Act may be cited as the "Stamp Duties (Possessory Titles) Amendment Act, 1979".

**Commence-ment.**      **2.** (1) Except as provided in subsection (2), this Act shall commence on the date of assent to this Act.

(2) Section 3 shall commence on the day appointed and notified under section 2 (2) of the Real Property (Possessory Titles) Amendment Act, 1979.

**Amendment of Act No. 47, 1920.**      **3.** The Stamp Duties Act, 1920, is amended—

**Secs. 73A, 73B.**      (a) by inserting after section 73 the following short heading and sections :—

*Possessory Applications—Real Property Act, 1900.*

**Valuation of land in possessory application.**      **73A.** Notwithstanding section 125 (1) of this Act and section 65 of the Valuation of Land Act, 1916, duty payable in respect of a possessory application under the Real Property Act, 1900, shall be paid—

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- (a) where the land to which the application relates has been valued under the Valuation of Land Act, 1916—according to the unimproved value of the land as last determined under that Act; or
  
- (b) in any other case—according to the unimproved value of the land within the meaning of the Valuation of Land Act, 1916, determined by such means as the Commissioner thinks fit.

73B. Where the Registrar-General grants a possessory application under the Real Property Act, 1900, payment of duty on the application as provided by this Act operates as a waiver of—

Waiver of certain duties.

- (a) any unpaid duty on an instrument executed before the making of the application in so far as the instrument relates to the land the subject of the application; and
  
  - (b) any death duty payable before the making of the application but not assessed by reason of a failure to disclose as part of the estate of a deceased person the land the subject of the application.
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- (b) by inserting in section 125 (1) after the words “of this section” the words “and section 73A of this Act”;

Sec. 125.  
(Valuation of property.)

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(c) by inserting in the Second Schedule at the end of the matter appearing under the heading "REAL PROPERTY ACT, 1900, as amended—" the following matter :—

(15) Possessory application	The same duty as would be payable on a memorandum of transfer to the applicant on a sale of the land to which the application relates for a consideration in money of not less than the unencumbered value of the land where that unencumbered value is the value ascertained as provided by section 73A of this Act.	The applicant.
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