

payments, and other charges in connection with the wharf represent expenditure reasonably and necessarily incurred by the Board in connection with the wharf,

the committee shall certify to the Treasurer and the Treasurer shall pay to the Board to the credit of that account the amount of the debit balance.

(2) Where the account kept by the Board in accordance with section six shows a debit balance at the close of any financial year, but the committee considers that any amount debited to that account during that financial year should not have been debited thereto, or did not represent expenditure reasonably and necessarily incurred by the Board in connection with the wharf and the port, the Treasurer shall, on the recommendation of the committee, pay to the Board to the credit of that account such part of the debit balance as the committee may consider reasonable in the circumstances and may recommend to the Treasurer.

(3) All amounts paid to the Board by the Treasurer pursuant to this section shall be paid out of the Consolidated Revenue which, to the necessary extent, is hereby appropriated accordingly.

"10. If the account kept by the Board in accordance with section six shows a credit balance as at the close of any financial year the amount of the credit balance shall be carried forward to the next financial year." Profits on the operation of the wharf.

6 The title of the Principal Act is amended by omitting therefrom the words "rebates on wharf rates in respect of the shipment of freight from", and substituting therefor the words "assistance to the Board in respect of losses incurred in the operation of". Title.

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## STAMP DUTIES.

No. 55 of 1952.

AN ACT to amend the *Stamp Duties Act 1931*.  
[19 November, 1952.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1—(1) This Act may be cited as the *Stamp Duties Act 1952*. Short title, citation and commencement.

(2) The *Stamp Duties Act 1931*, as subsequently amended, is in this Act referred to as the Principal Act.

(3) This Act shall commence on the first day of January, 1953.

Second schedule.

**2** The second schedule to the Principal Act is amended—

(a) by omitting item No. 9 and substituting therefor the following item:—

<p>"9</p> <p>Conveyance—</p> <p>I. Upon the sale or disposition of any real or personal property in whatever form and however effected, for each £50 of the purchase money or consideration, or any fractional part of £50 ....</p> <p>II. To any person entitled in equity to the property conveyed .....</p> <p>III. To any person at the request or by the direction of the person entitled in equity to the property .....</p>	<p>0 10 0</p> <p>0 10 0</p> <p>0 10 0</p>	<p>The purchaser, grantee, or transferee.</p> <p>By the person so entitled."</p>
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(b) by omitting from the third column of that schedule the numeral "2" (opposite item No. 11) and substituting therefor the numerals "2½";

(c) by omitting from the second and third columns of that schedule (opposite item No. 17) the words and numerals—

" For the first £100 of the value	0 7 6	
For every £50 or fractional part of £50 thereof additional ....	0 7 6	"

and substituting therefor the following words and numerals:—

", for each £50 of the value thereof, or any fractional part of £50	0 10 0	"
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(d) by omitting from the second and third columns of that schedule (opposite item No. 20) the words and numerals—

" Where the sum insured does not exceed £35 .....	0 0 1	
Where the sum insured exceeds £35, but does not exceed £70	0 0 2	
Where the sum insured exceeds £70, but does not exceed £100	0 0 3	
Where the sum insured exceeds £100, for every £100 and also for any fractional part of £100 .....	0 0 3	"

and substituting therefor the following words and numerals:—

“ Where the sum insured does not exceed £50 .....	0 0 3	
Where the sum insured exceeds £50, but does not exceed £100 .....	0 0 6	
Where the sum insured exceeds £100, for every £100 and also for any fractional part of £100 .....	0 0 6	”; and

(e) by omitting from the second and third columns of that schedule (opposite item No. 20) the words and numerals—

“ (a) Where the sum insured does not exceed £100 .....	0 0 3	
(b) Where the sum insured exceeds £100, for every £100 and also for any fractional part of £100 .....	0 0 3	”

and substituting therefor the following words and numerals:—

“ Where the sum insured does not exceed £50 .....	0 0 3	
Where the sum insured exceeds £50, but does not exceed £100 .....	0 0 6	
Where the sum insured exceeds £100, for every £100 and also for any fractional part of £100 .....	0 0 6	.”.

## LAND AND INCOME TAXATION.

### No. 56 of 1952.

AN ACT to amend the *Land and Income Taxation Act 1910.*

[21 November, 1952.]

**BE** it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1**—(1) This Act may be cited as the *Land and Income Taxation Act 1952.* Short title and citation.

(2) The *Land and Income Taxation Act 1910*, as subsequently amended, is in this Act referred to as the Principal Act.