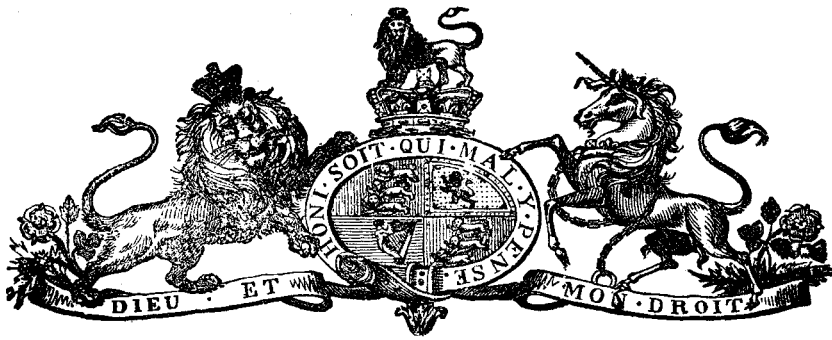


T A S M A N I A

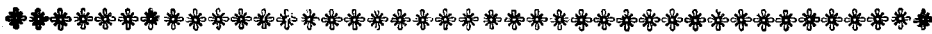


1880.

ANNO QUADRAGESIMO-QUARTO

VICTORIÆ REGINÆ,

No. 15.



AN ACT to amend "The Real and Personal A.D. 1880.
Estates Duties Act, 1880." [1 November, 1880.]

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 In the said Act, and in any Regulations made thereunder, and in this Act, unless the context otherwise requires— Interpretation.

"The said Act" means "The Real and Personal Estates Duties Act, 1880." 43 Vict. No. 12.

"Company" includes—

"Company" defined.

Every Company, Association, Partnership or Firm of more than Six persons, whether corporate or unincorporate, and wheresoever and howsoever incorporated, associated, or formed, which carries on business in this Colony :

Every Mutual or Co-operative Company or Association consisting of more than Six persons, whether in partnership or not, and whether for profit or not, which carries on business in this Colony, not being a "Certified Friendly Society," or Savings Bank established under the Act of Council of the 12th *Victoria*, No. 1 :

Every Company, Association, or Partnership which carries on business in this Colony under any Charter or Letters Patent.

2 The term "Manager" used in the Thirty-ninth, Forty-second, and Forty-fourth Sections of the said Act includes any agent or other person, not being the manager, of any Company which has not its head office or chief place of business in *Tasmania*, who conducts or carries on the business of such Company in *Tasmania*. "Manager" defined.

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As to Duty payable by certain Companies.

3 Every Company which has not its head office or chief place of business in *Tasmania* shall, save as hereinafter provided, pay the Duty under Schedule B upon the Dividends declared, paid, or due to shareholders being upon the *Tasmanian* register of shareholders in such Company: Provided, that if there shall be no *Tasmanian* shareholders such Company shall pay to the Colonial Treasurer on the First day of *February* in every year, in lieu of the said Duty, the sum of Fifty Pounds; and if there shall be *Tasmanian* shareholders, and the Duty under Schedule B does not amount in any year to the sum of Fifty Pounds, such Company shall, on or before the Thirty-first day of the month of *December* in such year, pay to the Colonial Treasurer, in lieu of such Duty, the sum of Fifty Pounds, or so much money as shall with the said Duty amount to Fifty Pounds; and if the said Duty shall exceed Fifty Pounds but shall not exceed One hundred Pounds, then such Company shall on or before the said last-mentioned day pay the sum of One hundred Pounds, or so much money as shall with the said Duty amount to One hundred Pounds; and if the said Duty shall exceed the sum of One hundred Pounds such Company shall pay such Duty and no more.

Where any Company hereinbefore mentioned shall not before the commencement of this Act have paid any Duty or sum of money under the Forty-third Section of the said Act for and in respect of the year 1880, such Company shall, within One month after the commencement of this Act, pay Duty or the said sum of money, or both, according to the provisions of this section for and in respect of the said year.

The provisions of this Section shall not apply to any Mining Company registered under the provisions of "An Act to enable certain Mining Companies to sue and be sued in *Tasmania*;" but all the provisions of "The Real and Personal Estates Duties Act, 1880," with regard to the payment of Dividend Duty shall apply to such Mining Companies, and to every Agent in *Tasmania* of such Companies, in the same manner as though such Companies had their head offices or chief places of business in *Tasmania*.

Certain Insurance Companies to pay Colonial Treasurer a sum of money on account of premiums received.

4 Every Company mentioned in the last preceding section which carries on in this Colony any Life, Fire, Fidelity, Guarantee, or Marine Assurance or Insurance business whatever, shall pay to the Colonial Treasurer, on the First day of *February* in every year, in lieu of the Duty and sums of money payable under the last preceding section, a sum of Two Pounds and Ten Shillings for every One hundred Pounds or part of One hundred Pounds of premiums of any kind whatsoever received or in any manner charged in account by any such Company or by its agent or agents during the Twelve months ending on the Thirty-first day of the month of *December* preceding. Such premiums shall be the gross premiums, and be counted so as to include any commission or discount, but to exclude any portion of such gross premiums actually paid away by way of re-insurance effected in *Tasmania* with any other Company: Provided that no such Company shall be required to pay in any year any greater sum of money in respect of such premiums than the sum of Fifty Pounds, nor shall any such Company pay any sum less than Twenty-five Pounds in respect thereof.

Where any Company hereinbefore mentioned shall not before the commencement of this Act have paid any Duty or sum of money under the Forty-third Section of the said Act in respect of the year 1880, such Company shall, within One month after the commencement of this Act, pay the sum of money mentioned in this Section calculated

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upon the gross premiums received by such Company as aforesaid during the Twelve months ending upon the Thirty-first day of *December*, 1879. A.D. 1880.

In the year 1881 the said sum of money shall be calculated upon such gross premiums received during the Twelve months ending upon the thirty-first day of *December*, 1880; and in the year 1882 and in every subsequent year the said sum of money shall be calculated upon such gross premiums received during the preceding year.

5 The principal agent or person carrying on the business of every Company mentioned in the Fourth Section of this Act shall, on or before the First day of the month of *February* in every year, forward to the Colonial Treasurer a Declaration under the Act of the 8th *Will.* 4, No. 2, in such form as may be prescribed, under the hand of and made by such agent or person, showing the gross premiums received by such Company in *Tasmania* during the said period of Twelve months before mentioned, and shall at the same time pay to the said Treasurer the sum of money hereinbefore mentioned in respect of such premiums. Agent of such Company to make Declaration and pay sum of money.

Where there are more agents or persons than one in this Colony carrying on the business of such Company, then such one of the said agents or persons shall make the said Declaration and pay the said sum of money as the said Treasurer may determine.

In respect of the year 1880, the Declaration hereinbefore mentioned shall be forwarded to the Colonial Treasurer within One month after the commencement of this Act.

6 If the Declaration hereinbefore mentioned is false in any particular to the knowledge of any person who signs the same, such person shall be liable to the same consequences as if he had signed any statement, declaration, or document mentioned in the Forty-fifth Section of the said Act. Penalty for making false Declaration.

7 All the provisions contained in the said Act in relation to the Duty payable under Schedule B. by any Company chargeable thereunder, shall be applicable for the purpose of procuring and enforcing payment of the Duty or sum of money which by this Act is made payable. Provisions contained in 43 *Vict.* No. 12 to be applicable.

8 Where in any case the owner of any land is liable to the payment in the first instance of Duty under Schedule A, and such owner is unknown or cannot be found, the occupier or occupiers of such land, if more than one, shall be liable and compellable to pay such Duty, and every such occupier is hereby empowered to deduct from the rent payable by him to such owner so much as was so paid by or recovered from such occupier. Where owner cannot be found Duty under Schedule A may be recovered from occupier.

9 So much of Section Two of the said Act as defines the meaning of the word "Company," and Sections Thirty-eight, Forty, and Forty-three of the said Act, are hereby repealed; but such repeal shall not affect the recovery of any amount of Duty or sum of money payable, or any penalty incurred, thereunder before the commencement of this Act. Repeal.

10 The said Act as amended by this Act, and this Act, shall be read and construed together as one Act. Acts to be read together.

11 This Act may be cited as "The Real and Personal Estates Duties Amendment Act, 1880." Short title.

