

TASMANIA.



1870.

ANNO TRICESIMO-QUARTO

VICTORIÆ REGINÆ,

No. 2.



AN ACT to consolidate and amend the Laws relating to the Imposition of Stamp Duties in *Tasmania*. [18 October, 1870.]

WHEREAS it is expedient to consolidate and amend the Laws relating to Stamp Duties : Be it therefore 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 :—

PREAMBLE.

- 1 This Act may be cited as "The Stamp Duties Act, 1870." Short title
- 2 This Act shall commence and take effect on and after the First day of *November*, 1870. Commencement of Act.
- 3 In this Act, if not inconsistent with the context, the following terms shall have the meanings hereinafter respectively assigned to them ; that is to say,—
 - "Bank Note" shall mean all Bills of Exchange or Promissory Notes for the payment of money issued or made by any person, Company, or Copartnership carrying on business as Bankers payable to the bearer on demand : "Bank Note."
 - "Duty" and "Duties" shall mean any amount whether in Stamps or current money by this Act directed to be paid as Stamp Duty upon any instrument : "Duty" and "Duties."

Interpretation.

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- “Collector.” “Collector” shall mean a Collector of Stamp Duties appointed under this Act :
- “Instrument.” “Instrument” shall mean any deed, writing, or document, and any matter or thing enumerated or set forth in the Schedule (1) as liable to duty, and shall include any matter or thing written or endorsed upon any instrument, if the same is of such a nature as to be liable to any duty, although the duty upon such last-mentioned instrument may have been paid :
- “Stamp.” “Stamp” shall mean as well the adhesive or impressed Stamps to be used for the purposes of paying duty under this Act, as the Certificate upon any instrument signed by a Collector and denoting that the duty thereon has been paid to him :
- “Stamping.” “Stamping” shall mean the placing upon any instrument and the cancellation of any Stamp denoting the duty payable thereon, and shall also mean the Certificate upon any instrument which is signed by a Collector in pursuance of this Act showing that the duty on such instrument has been paid to him.

Duties specified in Schedule (1) to be levied.

4 On and after the First day of *November*, 1870, there shall be raised, levied, and paid, in and throughout this Colony, for and in aid of the Public Revenue, for and in respect of the several instruments, matters, and things described and mentioned in the Schedule (1), the several duties set down in figures against the same respectively, or otherwise specified or set forth in the said Schedule ; and such duties shall be paid by the persons named in the Third column of the said Schedule.

Appropriation.

5 All amounts of duty and penalties received by a Collector under this Act, and as much of all other penalties as is not herein appropriated to the use of any person, shall be paid into the Colonial Treasury and form part of the General Revenue.

Collectors to be appointed.

6 The Governor in Council may from time to time appoint Collectors of Stamp Duties under this Act by a notice to be published in the *Gazette*, and may from time to time remove such Collectors ; and the signature of any such Collector to every Receipt or Certificate, which he is by this Act empowered to give, shall be judicially noticed in all proceedings, civil and criminal.

Colonial Treasurer to provide Stamps to be sold by persons licensed to sell same.

7 All Stamps required for the purposes of this Act, except as herein otherwise provided, shall be provided by the Colonial Treasurer, and shall have their values denoted on the faces of the same respectively, and shall be sold by such persons as shall be duly licensed in that behalf by him, under such regulations as may be made by the Governor in Council in respect of such sale ; and such persons (holding such Licence) shall receive a commission not exceeding Four Pounds *per centum* on all Stamps issued to them by the Colonial Treasurer and not returned unused upon the First day of *December* in every year ; and any Licence granted under this Section may be in the form of the Schedule (2), or to the like effect.

Duties how denoted.

8 The duties imposed and made payable by this Act shall, subject to the provisions of this Act, be denoted by one or more Stamps impressed on adhesive paper and affixed to the vellum, parchment, paper, or other substance whereon the instrument by this Act made chargeable with duty is written or printed, or shall be impressed upon the paper or substance whereon the same is written or printed ; and it shall be lawful

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for any person to use, for the purposes of this Act, Stamps made and sold under the provisions of "The Post Office Act, 1869:" Provided that in any case where the duty payable upon or in respect of any instrument amounts to more than One Pound the same may be paid in lawful current money to a Collector, who shall thereupon certify upon the instrument that the amount of the duty thereon has been paid to him.

9 On and after a day to be fixed by the Governor in Council and proclaimed in the *Gazette*, all Inland Bills of Exchange for any sum exceeding Twenty Pounds shall be written only upon paper upon which the appropriate Stamp has been impressed; and on and after such day any person drawing or accepting any such Inland Bill of Exchange, except upon paper bearing the proper impressed Stamp, shall be liable to the penalty hereinafter contained for wilfully delivering an unstamped instrument.

Bills of Exchange over £20 to be written on paper impressed with amount of Duty.

10 Every adhesive Stamp used for the purposes of this Act shall be affixed to the instrument liable to duty and shall be cancelled by the person using the same writing or causing to be written, in words or figures, upon or across every such Stamp the day of the month, the month, and the year of using the same, so that the Stamp may be appropriated to the instrument and be rendered incapable of being used for any other purpose, and such cancellation shall bear even date with the instrument to which the same is affixed, except as hereinafter provided; and in default thereof every such Stamp shall be of no avail.

Stamps to be defaced when used.

11 Where in any case a Collector is satisfied, by oath or affidavit or otherwise, that any Stamp, or document to which any Stamp has been affixed, has been spoiled or rendered unfit for use, or has not been actually used for any of the purposes intended, such Officer may, at any time within Thirty days after such Stamp has been so spoiled, allow another Stamp in lieu of the Stamp so spoiled or rendered unfit for use, or which have not been actually used for any of the purposes intended, or return money which has been paid to him in respect of duty upon any spoiled instrument.

Spoiled Stamps.

12 In case of the accidental removal or loss of the Stamp affixed to any instrument, such instrument may be restamped in the presence of a Collector if he shall be satisfied, upon oath, that such removal was accidental, or that such loss really happened, and that such previous Stamp had been duly cancelled; and such Collector shall thereupon certify upon such instrument the restamping of the same, which shall thereafter be receivable in evidence.

Instruments from which Stamps removed or lost may be restamped,

13 Any instrument made in this Colony and liable to duty may, if delivered unstamped, be stamped within Sixty days after delivery, in presence of a Collector, who shall thereupon certify the same upon the instrument: when any instrument is so stamped at any time after Sixty days from the delivery thereof, the person stamping the same shall, in addition to the duty, pay to the Collector the sum of Five Pounds as a penalty, and the Collector shall thereupon certify upon such instrument that it was stamped in his presence, and that the penalty has been paid.

Instruments delivered unstamped may be stamped after delivery.

14 Any instrument made or first executed out of this Colony and liable to duty, may be stamped by the holder thereof within Sixty days after the same arrives in this Colony, in the presence of a Collector, who shall thereupon certify the same upon the instrument: when any instru-

Stamping of instruments made out of Colony.

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ment is so stamped at any time more than Sixty days after its arrival in this Colony, the person stamping the same shall, in addition to the duty, pay to the Collector the sum of Five Pounds as a penalty, and the Collector shall thereupon certify upon such instrument that it was stamped in his presence, and that the penalty has been paid.

Unstamped instruments not receivable in evidence.

15 No instrument on which any duty is imposed by this Act shall be receivable in evidence in any Court of Justice, or by any Justice of the Peace, or Arbitrator, or by the Recorder of Titles or "The Land Titles Commissioners," unless the same appears to have been stamped as required by this Act, except in case of the wilful delivery of an unstamped instrument upon proof of and conviction therefor as hereinafter provided, or except for the purpose of being made evidence in any Criminal Proceeding.

Nor to be registered.

No instrument by this Act made liable to any duty shall be registered, recorded, or received by any Public Officer unless the same is duly stamped.

Where unstamped instruments produced in evidence Officer of Court to point out deficiency of Stamp. Defect how cured.

16 Upon the production of any document, which by this Act is not receivable in evidence if unstamped or insufficiently stamped, at the trial of any cause or the hearing of any suit in any Court of Justice, the Officer of the Court whose duty it is to read such document shall call the attention of the Judge or Presiding Officer to any omission or insufficiency of the Stamp thereon; and the document, if unstamped or not sufficiently stamped, shall not be received in evidence unless the proper Stamps shall then be placed by the person producing the instrument upon the same, and unless a sum of Five Pounds be at the same time paid into the hands of the proper Officer of the Court, who shall thereupon certify such stamping, and the payment of such sum of Five Pounds, upon the said instrument.

Penalty for signing or issuing unstamped Policies.

17 Any person or Company, and the Agent in this Colony of any person or Company, who shall sign or issue, or who shall aid or be concerned in signing or issuing, any Policy of Insurance or Assurance which has not been duly stamped in accordance with the provisions of this Act, shall forfeit and pay a penalty not exceeding Twenty Pounds for every Policy so signed or issued unstamped.

The purchase money to be truly set forth in the conveyance.

18 In all cases of the sale of any lands, tenements, rents, annuities, or other property, real or personal, or of any right, title, interest, or claim in, to, out of, or upon any lands, tenements, rents, annuities, or other property, where a duty is imposed on the conveyance thereof, in proportion to the amount of the purchase or consideration money therein or thereupon expressed, the full purchase or consideration money which shall be directly or indirectly paid or secured or agreed to be paid for the same shall be truly expressed and set forth in words at length in or upon the principal or only deed or writing, or document of Title under *The Real Property Act*, whereby the land or other things sold shall be granted, assigned, transferred, released, renounced, or otherwise conveyed to or vested in the purchaser, or any other person by his direction; and also where, upon the sale of any annuity, easement, servitude, or other right not before in existence, the same shall not be created by actual grant or conveyance, but shall only be secured by bond, warrant of attorney, covenant, contract, or other security, the full purchase or consideration money which shall be directly or indirectly paid or secured or agreed to be paid for the same shall be truly expressed and set forth in words at length in or upon the bond or other instrument or instruments by which the same shall be secured; and if in any of the said cases the full purchase or consideration money shall not be truly expressed and set forth in the manner hereby directed, the purchaser, and also the

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seller, shall forfeit the sum of Fifty Pounds, and shall also be charged and chargeable with and be holden liable to the payment of Five times the amount of the excess of duty which would have been payable for such deed, bond, or instrument as aforesaid in respect of the full purchase or consideration money in case the same had been truly expressed and set forth in or upon the same, pursuant to the directions of this Act, beyond the amount of the duty actually paid for the same; which quintuple duty shall be deemed and taken to be a debt to Her Majesty, Her Heirs and Successors, of the party or parties respectively hereby made liable to pay the same, and shall and may be sued for and recovered accordingly by action of debt in the Supreme Court, to be brought in the name of the Attorney-General for the time being.

19 Where the full purchase or consideration money is not truly expressed and set forth in the manner hereby directed, the purchaser, or his executors or administrators, may recover back from the seller, or his executors or administrators, so much and such part of the purchase or consideration money as is not expressed and set forth as aforesaid, or the whole thereof if no part of the same is so expressed and set forth, either in an action for money had and received for the use of the party suing for the same, or by action of debt in the Supreme Court, together with costs of suit.

The purchaser may recover back so much of the consideration as is not stated.

20 If any Attorney, Solicitor, or other person who is employed in or about the preparing of any such deed, bond, or other instrument, in or upon which the full purchase or consideration money is hereby required to be truly expressed and set forth as aforesaid, or who is employed for any of the parties thereto, in anywise about or relating to the transaction therein mentioned, knowingly and wilfully inserts or sets forth, or causes to be inserted or set forth, in or upon any such deed, bond, or other instrument any other than the full and true purchase or consideration money, directly or indirectly paid or secured or agreed to be paid for the same, or in anywise aids or assists in the doing thereof respectively, every such Attorney, Solicitor, or other person so offending shall forfeit for every such offence a sum not exceeding One hundred Pounds.

Penalties on Attorneys, &c. for not inserting the true consideration.

21 No person, Company, or Copartnership shall, unless he holds a Licence so to do from the Colonial Treasurer in the form in the Schedule (3), issue any Bank Note without affixing thereto the Stamp by this Act required to be affixed to Promissory Notes; and if any person, Company, or Copartnership issues any such Note unstamped without such Licence, such person, Company, or Copartnership shall forfeit and pay a penalty of not more than Fifty Pounds for each such offence.

Bank Notes not to be issued without Licence under penalty not exceeding £50.

22 All persons and every Company or Copartnership carrying on the business of Bankers in this Colony, who shall be licensed under the provisions of this Act to issue and re-issue Bank Notes without affixing thereto the Stamp by this Act required to be affixed to Promissory Notes, shall deliver to the Colonial Treasurer within Fourteen days after the last *Friday* in the Months of *March, June, September, and December* in every Year a just and true Account, in the form in the Schedule (4), verified by the signature of the Manager or Accountant of the Bank or some branch thereof established by such person, Company, or Copartnership, of the amount or value of all their Bank Notes in circulation on *Friday* in every Week for the space of one Quarter of a Year prior to the Quarter-day immediately preceding the delivery of such Account, together with the average amount or value thereof according to such

Bankers may issue and re-issue unstamped Notes on rendering Accounts and paying composition.

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Account; and also shall pay or cause to be paid to the Colonial Treasurer the sum of Ten Shillings for every One hundred Pounds and also for the fractional part of One hundred Pounds in value of such Bank Notes, being at the rate of Two Pounds *per centum per annum* upon the average amount or value of the Bank Notes circulated by any such person, Company, or Copartnership, according to the true intent and meaning of this Act; and it shall be lawful for the Colonial Treasurer to fix the time or times of making such payment; and if any such person, Company, or Copartnership neglect or refuse to render any such Account in the form and at the time required by this Act, or at any time render or cause to be rendered a false Account, such person, Company, or Copartnership shall forfeit the sum of One hundred Pounds.

Punishment of neglect or refusal to make Account, or rendering false Account.

Duty on Shares in certain Mining Companies.

23 The Duty upon every Share of the nominal value of Five Pounds and under in any Mining Company shall be payable upon the issue of the Scrip Certificate, and shall be One Penny in respect of each Share included in such Scrip Certificate, and no Company shall issue any Scrip Certificate unless stamped with the proper rate of duty hereby imposed.

It shall not be lawful for any Legal Manager to register any Transfer of any Share or Shares as aforesaid without retaining the former Scrip Certificate issued for such Share or Shares, and immediately thereafter issuing new Scrip Certificates to the purchaser (duly stamped as aforesaid). The duty hereby imposed shall be payable upon the formation of any Mining Company in Shares of Five Pounds and under, and all Scrip Certificates issued for the original Shares shall bear such Stamp at the rate of One Penny per Share.

The Legal Manager of any Company, and the assets of any Company issuing unstamped or insufficiently stamped Scrip Certificates, shall be liable to a penalty not exceeding Twenty Pounds for each offence.

The duty hereby imposed shall be paid by the person in whose favour every such Scrip Certificate is made out.

Forging or uttering forged Stamps felony.

24 Whosoever shall forge or alter, or shall offer, utter, dispose of, or put off, knowing the same to be forged or altered, any Stamp made under the provisions of this Act, with intent to defraud, shall be guilty of Felony, and being convicted thereof shall be liable to be imprisoned for Ten years.

Wilful delivery of unstamped instrument.

25 Every person liable by this Act to stamp any instrument who wilfully delivers any such instrument unstamped, or insufficiently stamped, shall for every such offence forfeit and pay a penalty not exceeding Twenty Pounds; and, upon the trial of any information for this offence, it shall be sufficient to prove that such person neglected or refused to pay to the person requiring such instrument to be stamped the amount of the duty for the same after request had been made to him to pay the same.

Fraudulently stamping instruments or removing Stamps from instruments, &c.

26 Every person who fraudulently stamps any instrument, or uses any Stamp previously affixed to any other instrument, or takes or removes, or causes to be taken or removed, from any instrument any Stamp affixed to the same with intent, in any of the cases aforesaid, to defraud, shall, for every such offence, forfeit and pay a penalty not exceeding Twenty Pounds: Provided, however, that the Manager of any Bank may, within One week after receiving the same, affix the proper Stamp or Stamps to any Bill of Exchange or Promissory Note, and may obliterate and cancel such Stamp or Stamps whilst held by or on

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account of such Bank, notwithstanding that such Manager shall not be the person made liable by this Act to stamp any such Bill of Exchange or Promissory Note.

27 All penalties imposed or made payable by this Act shall (except where otherwise directed) be recovered in a summary way before Two Justices of the Peace in the mode prescribed by *The Magistrates Summary Procedure Act*. Recovery of penalties. 19 Vict. No. 8.

28 One-half of all penalties imposed by this Act which may be summarily recovered under *The Magistrates Summary Procedure Act* shall be appropriated to the use of the person suing for the same. Half penalty to informer.

29 On and after the day on which this Act commences and takes effect, the Acts of the Parliament of *Tasmania* set forth in the Schedule (5) shall be hereby repealed: Repeal of existing Acts. Schedule 5.

Provided that such repeal shall not affect—

- (1.) Anything duly done before this Act commences and takes effect:
 - (2.) Any liability accruing before this Act commences and takes effect:
 - (3.) Any duty payable, and any penalty, forfeiture, or other punishment incurred or to be incurred in respect of any offence committed before this Act commences and takes effect:
 - (4.) The institution of any legal proceeding, or any other remedy for enforcing or recovering any such duty, liability, penalty, forfeiture, or punishment as aforesaid.
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SCHEDULE.

(1.)

Instruments.	Duty.	By whom paid.
AGREEMENT or Memorandum of Agreement under hand only not otherwise charged or exempted, the matter thereof amounting in value to £10 or upwards, whether only evidence of a contract or obligatory, together with every schedule, receipt, or other matter endorsed or attached.....	£ s. d. 0 1 0	By the person first executing such agreement.
<i>Proviso.</i> —Wherever the Agreement is contained or is evidenced by letters it shall be sufficient to stamp any one of such letters.		
<i>Exemption.</i> —Bills of Lading.		
AGREEMENT OF APPRENTICESHIP to a profession or trade, whether under seal or not, and every duplicate thereof, on each part.....	0 5 0	By the Apprentice, his guardians or friends.
Excepting apprenticeships to the sea service or apprenticeships from "The Queen's Asylum for Destitute Children" or other public Charitable Institution, or any apprenticeship made under <i>The Deserted Wives and Children Maintenance Act.</i>		
APPRAISEMENT or valuation of any estate or effects or of any interest therein, or of dilapidations, repairs, materials, or artificer's work ...	0 1 0	By the person making the same.
ARTICLES OF CLERKSHIP to any Barrister, Attorney, Solicitor, or Proctor in Tasmania.....	5 0 0	By the Clerk, his guardians or friends.
For every duplicate of such Articles	0 5 0	
ATTESTED COPY of any Instrument duly stamped under this Act	0 0 6	By the person requiring the same.
AWARD, except in cases where the amount claimed is less than £10	0 5 0	By the Arbitrator or Umpire.
BOND AND COVENANT.—Any Bond or any Deed containing a covenant for the payment or repayment of any sum or sums of money, or for the transfer or re-transfer of any Debenture, in any case where a mortgage, if made for the like purpose, would be chargeable with any <i>ad valorem</i> duty, or for the payment of any annuity or any sums at stated periods, in any case where a Bond for the like purpose would be chargeable with any such duty.		
Where the amount secured does not exceed £100	0 2 6	By the person giving the same.
And where the amount secured shall exceed £100, then for every additional £50 and also for any fractional part of £50	0 2 6	
<i>Exemptions.</i> —Bonds given under <i>The Customs Act</i> ; Recognizances entered into before any Court or Magistrate; Bonds under the Friendly Societies Act, or by the Manager of any Benefit Building Society.		
BONDS not included in any of the foregoing classes .	0 5 0	By the person giving the same.
CERTIFICATE OF SATISFACTION of any Mortgage—		
If the Mortgage and Interest is under £100	0 2 6	By the Mortgagor.
£100 and under £250	0 5 0	
£250 and under £500	0 7 6	
£500 and under £1000.....	0 10 0	
£1000 and upwards.....	1 0 0	
CHARTER PARTY, or Agreement or Memorandum of, relating to freight	0 2 6	By the Charterer.
<i>Exemption.</i> —Bills of Lading.		
CONVEYANCE, whether grant, disposition, lease, assignment, transfer, release, renunciation, certificate, or instrument under <i>The Real Property Act</i> , or of any other kind or description whatsoever, upon the		

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Instruments.	Duty.	By whom paid.
<p>sale of any lands, tenements, rents, annuities, or other property real or personal, or of any right, title, interest, or claim in, to, out of, or upon any lands, tenements, rents, annuities, or other property, that is to say, for and in respect of the principal or only deed, instrument, or writing whereby the lands or other things sold shall be granted, leased, assigned, transferred, released, renounced, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons by his, her, or their direction.</p>	<p>£ s. d.</p>	
<p>Where the purchase or consideration money expressed in or upon the principal or only deed, certificate of title, instrument, or writing of conveyance shall not exceed £100</p>	<p>0 5 0</p>	
<p>And where the purchase or consideration money shall exceed £100, then for every additional £50 and also for any fractional part of £50</p>	<p>0 5 0</p>	<p>} By the Purchaser.</p>
<p><i>Note.</i>—The purchase or consideration money is to be truly expressed and set forth in words at length in or upon every such principal or only deed or instrument of title or conveyance.</p>		
<p>And where any lands or other property of different tenures or holdings, or held under different titles, contracted to be sold at one entire price for the whole, shall be conveyed to the purchaser in separate parts or parcels by different deeds or instruments, the purchase or consideration money shall be divided and apportioned in such manner as the parties shall think fit, so that a distinct price or consideration for each separate part or parcel may be set forth in or upon the principal or only deed or instrument of conveyance relating thereto, which shall be charged with the said <i>ad valorem</i> duty in respect of the price or consideration money therein set forth.</p>		
<p>And where any lands or other property contracted to be purchased by two or more persons jointly, or by any person for himself and others, or wholly for others, at one entire price for the whole, is conveyed in parts or parcels by separate deeds or instruments to the persons for whom the same is purchased for distinct parts or shares of the purchase money, the principal or only deed or instrument of conveyance of each separate part or parcel, shall be charged with the said <i>ad valorem</i> duty in respect of the sum of money therein specified as the consideration for the same. But if separate parts or parcels of such lands or other property are conveyed to or to the use of or in trust for different persons in and by one and the same deed or instrument, then such deed or instrument shall be charged with the said <i>ad valorem</i> duty, in respect of the aggregate amount of the purchase or consideration moneys therein mentioned to be paid or agreed to be paid for the lands or property thereby conveyed.</p>		
<p>And where any person having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell to any other person, and the same shall in consequence be conveyed immediately to the sub-purchaser, the principal or only deed or instrument of conveyance shall be charged with the said <i>ad valorem</i> duty in respect of the purchase or consideration money therein mentioned to be paid or agreed to be paid by the sub-purchaser.</p>		
<p>And where any person having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall</p>		

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Instruments.	Duty.	By whom paid.
<p>contract to sell the whole or any part or parts thereof to any other person or persons, and the same shall in consequence be conveyed by the original seller to different persons in parts or parcels, the principal or only deed or instrument of conveyance of each part or parcel thereof shall be charged with the said <i>ad valorem</i> duty in respect only of the purchase or consideration money which shall be therein mentioned to be paid or agreed to be paid for the same by the person or persons to whom or to whose use or in trust for whom the conveyance shall be made without regard to the amount of the original purchase money.</p> <p>And in all cases of such sub-sales as aforesaid the sub-purchasers, and the persons immediately selling to them, shall be deemed and taken to be the purchasers and sellers within the intent and meaning of the provisions of this Act relating to the <i>ad valorem</i> duties on conveyances on the sale of property thereby imposed.</p> <p>But where any sub-purchaser shall take an actual conveyance of the interest of the person immediately selling to him, which shall be chargeable with the said <i>ad valorem</i> duty in respect of the purchase or consideration money paid or agreed to be paid by him, and shall be duly stamped accordingly, any deed or instrument of conveyance to be afterwards made to him of the property in question by the original seller shall be exempted from the said <i>ad valorem</i> duty, and be charged only with the ordinary duty on deeds or instruments of the same kind, not upon a sale.</p> <p>And where any lands or other property separately contracted to be purchased of different persons at separate and distinct prices shall be conveyed to the purchaser, or as he shall direct, in and by one and the same deed or instrument, such deed or instrument shall be charged with the said <i>ad valorem</i> duty in respect of the aggregate amount of the purchase or consideration moneys therein mentioned to be paid or agreed to be paid for the same.</p> <p>And where any lands or other property shall be sold and conveyed in consideration wholly or in part of any sum of money charged thereon by way of mortgage or otherwise, and then due and owing to the purchaser, or shall be sold and conveyed subject to any mortgage, bond, or other debt, or to any gross or entire sum of money to be afterwards paid by the purchaser, such sum of money or debt shall be deemed the purchase or consideration money, or part of the purchase or consideration money, as the case may be, in respect whereof the said <i>ad valorem</i> duty is to be paid.</p> <p>And to prevent doubts respecting what shall be deemed the principal deed or instrument of conveyance in certain cases, it is hereby declared : That where upon the sale of any annuity or other right not before in existence the same shall not be created by actual grant or conveyance, but shall only be secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond or other instrument by which the same shall be secured, or some one of such instruments if there be more than one, shall be deemed and taken to be liable to the same duty as an actual grant or conveyance.</p> <p>And where there shall be several deeds, instruments, or writings for completing the title to the</p>	<p>£ . s . d.</p>	

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Instruments.	Duty.	By whom paid.
<p>property sold, such of them as are not liable to the said <i>ad valorem</i> duty shall be charged with the duty to which the same may be liable under any general or particular description of such deeds, instruments, or writings contained in this Act.</p>	£ s. d.	
<p>And where <i>in any case not hereby expressly provided for</i> of several deeds, instruments, or writings a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to pay the said <i>ad valorem</i> duty thereon accordingly; and if necessary the other deeds, instruments, or writings on which the doubt shall have arisen shall be stamped with a particular stamp for denoting or testifying the payment of the <i>ad valorem</i> duty upon all the deeds or instruments being produced and appearing to be duly stamped in other respects.</p>		
<p>And where there shall be duplicates of any deed or instrument chargeable with the said <i>ad valorem</i> duty, one of them only shall be charged therewith, and the other or others shall be charged with the ordinary duty on deeds or instruments of the same kind not upon a sale; and on the whole being produced duly stamped as hereby required, the latter shall also be stamped with a particular stamp for denoting or testifying the payment of the said <i>ad valorem</i> duty.</p>		
<p><i>Exemptions from the preceding Duties on Conveyances upon the Sale of Lands, &c.</i></p>		
<p>All transfers of Debentures of the Colony.</p>		
<p>All leases except so far as the same may be in consideration of any fine or forgift.</p>		
<p>All grants and conveyances of Waste Lands of the Crown.</p>		
<p>All duplicates of instruments under <i>The Real Property Act</i>.</p>		
<p>All transfers of any Mortgage to the Trustees of any certified Friendly Society.</p>		
<p>DECLARATION OF USE OR TRUST in writing, not being a Deed or Will</p>	0 5 0	By the person making same.
<p>DEED.—For every deed, and for every certificate or document of title under <i>The Real Property Act</i>, where not subject to <i>ad valorem</i> duty under this Act</p>	0 5 0	By the person causing the same to be prepared.
<p><i>Exemption.</i>—Every deed upon which <i>ad valorem</i> duty is payable, and duplicates of instruments under <i>The Real Property Act</i>.</p>		
<p>DENOTING STAMP or Certificate as in this Act mentioned</p>	0 5 0	By the person liable to pay the <i>ad valorem</i> duty.
<p>DRAFT OR ORDER ON A BANKER for the payment of any sum of money</p>	0 0 1	By the drawer.
<p>And the following instruments shall, amongst others, be deemed and taken to be Drafts or Orders for the payment of money within the intent and meaning of this Act, and shall be chargeable accordingly with the Duty imposed by this Act; viz.—</p>		
<p>All documents or writings usually termed Letters of Credit, or whereby any person to whom any such document or writing is or is intended to be delivered or sent shall be entitled or be intended to be entitled to have credit with, or in account with, or to draw upon any Bank for or to receive from such Bank any sum of money therein mentioned.</p>		
<p><i>Exemptions.</i></p>		
<p>All Drafts or Orders for the payment of money charged with any Duty other than the above.</p>		

Stamp Duties.

Instruments.	Duty.	By whom paid.
All Drafts and Orders for the payment of money to the Bearer or Order on demand drawn by or upon any Savings' Bank.	£ s. d.	
All Drafts or Orders for the payment of money drawn by the Colonial Treasurer, or by the Registrar of the Supreme Court, or any Clerk of the Peace for the payment of sums ordered to be paid by them for Jurors and Witnesses' expenses.		
FOREIGN BILL OF EXCHANGE, drawn in but payable out of the Colony,—		
If drawn singly or otherwise than in a set of two or three or more	The same Duty as on an Inland Bill of the same amount and tenor.	By the drawer.
If drawn in sets of two or three or more for every Bill of each set.....	If in sets of two, not less than one-half; if in sets of three, not less than one-third of the Duty on an Inland Bill of the same amount and tenor.	By the drawer.
FOREIGN BILL OF EXCHANGE drawn out of the Colony and payable within the Colony	The same Duty as on an Inland Bill of the same amount and tenor.	By the holder.
FOREIGN BILL OF EXCHANGE drawn out of the Colony and payable out of the Colony but endorsed or negotiated within the Colony	The same Duty as on a Foreign Bill drawn within the Colony and payable out of the Colony.	By the holder.
INLAND BILLS OF EXCHANGE and Promissory		
Notes, not exceeding £25.....	0 0 3	By the drawer or payee.
Exceeding £25 and not exceeding £50	0 0 6	By the drawer or payee.
Exceeding £50 and not exceeding £100	0 1 0	By the drawer or payee.
For every succeeding £50 or part thereof, additional	0 0 6	By the drawer or payee.
<i>Exemptions.</i> —Bank Notes issued by licensed Bankers, Drafts, Orders, Cheques on Bankers or others payable to bearer or order at sight or upon demand, Debentures issued by authority of the Government of Tasmania, and Treasury Bills.		
LEASE of lands, houses, or other premises, not being by Deed, at a yearly rent exceeding £20, or any Counterpart.....	0 2 6	By the Lessee.
MORTGAGE, conditional surrender by way of mortgage, further charge or disposition, by way of security, reversion of or affecting any property real or personal whatsoever.		
Also any conveyance of any lands, estate, or property whatsoever in trust, to be sold or otherwise converted into money, which shall be intended only as a security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, <i>except where such conveyance is made for the benefit of creditors generally, or for the benefit of creditors specified, who shall accept the provision made for payment of their debts in full satisfaction thereof, or who shall exceed five in number.</i>		
Also any defeazance, declaration, or other deed or writing for defeating or making redeemable, or explaining or qualifying any conveyance or disposition of any lands, estates, or property whatsoever, which shall be apparently absolute, but intended only as a security.		
Also any agreement, contract or bond, accompanied with a deposit of title deeds or documents for making a mortgage, or any such other security or conveyance as aforesaid, of any lands, estate or property comprised in such title deeds or documents, for pledging or charging the same as a security.		

Stamp Duties.

Instruments.	Duty.	By whom paid.
<p>Where the same respectively shall be made as a security for the payment of any definite and certain sum of money advanced or lent at the time, or previously due and owing, or forborne to be paid, being payable.</p>	<p>£ s. d.</p>	
<p>And where the same respectively shall be made as a security for the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be, <i>other than and except any sum or sums of money to be advanced for the insurance of any property comprised in such mortgage or security against damage by fire, or to be advanced for the insurance of any life or lives, pursuant to any agreement in any deed whereby any annuity shall be granted or secured for such life or lives.</i></p>		
<p>If the amount secured shall not exceed £100 ..</p>	<p>0 2 6</p>	
<p>If the amount secured shall exceed £100, for every additional £50 and also for any fractional part of £50.....</p>	<p>0 2 6</p>	<p>} By the mortgagor.</p>
<p>If the total amount of the money secured or to be ultimately recoverable thereupon shall be uncertain and without any limit</p>	<p>12 10 0</p>	
<p>But if the total amount of the moneys secured or to be ultimately recoverable thereupon shall be limited not to exceed a given sum.</p>	<p>{ The same duty as on a mortgage for such limited sum.</p>	<p>} By the mortgagor.</p>
<p>And where the same respectively shall be made as a security for the transfer or re-transfer of any Debenture in consideration of Debentures or money advanced or lent at the time or previously due and owing, or forborne to be paid, being payable.</p>	<p>{ The same duty as on a mortgage for a sum of money equal to the value of such Debenture according to the average price thereof on the date of the mortgage.</p>	<p>} By the mortgagor.</p>
<p>And where the same respectively shall be made as a security for the payment of a sum of money, and also for the transfer or re-transfer of any Debentures, the said <i>ad valorem</i> duty shall be charged in respect of each.</p>		
<p>And in case the same respectively shall be made as a security for the payment or transfer to different persons of separate and distinct sums of money or Debentures, the said <i>ad valorem</i> duty shall be charged for and in respect of each separate and distinct sum of money or Debenture secured, and not upon the aggregate amount thereof.</p>		
<p>Any TRANSFER or Assignment of any mortgage or of any such other security as aforesaid, or of the benefit thereof, or of the money or Debenture thereby secured.</p>		
<p>If the amount secured shall not exceed £100 ..</p>	<p>0 2 6</p>	
<p>If the amount secured shall exceed £100, for every additional £50 and also for any fractional part of £50.....</p>	<p>0 2 6</p>	<p>} By the person assigning the same.</p>
<p><i>Exemption from duty as Transfers.</i>—Transfer of Securities held by Friendly Societies.</p>		
<p>Provided always, that where several distinct deeds or instruments falling within the description of any of the instruments hereby charged with the said <i>ad valorem</i> duty on mortgages shall be made at the same time for securing the payment or transfer of one and the same sum of money, the said <i>ad valorem</i> duty shall be charged only on one of such deeds or instruments; and if required for the sake of evidence, all the rest of such deeds or instruments shall be also stamped with the same particular stamp for denoting or testifying the payment of the said <i>ad valorem</i> duty on all the</p>		

Stamp Duties.

Instruments.	Duty.	By whom paid.
<p>said deeds or instruments being produced duly stamped with the duties charged thereon.</p> <p>And where there shall be duplicates of any deed or instrument chargeable with the said <i>ad valorem</i> duty on mortgages, one of them only shall be charged therewith; and on the whole being produced, duly stamped as by law required, the latter shall also be stamped with a particular stamp for denoting or testifying the payment of the said <i>ad valorem</i> duties.</p> <p>Provided also that duplicates of instruments under <i>The Real Property Act</i> shall not require to be stamped with either a denoting or deed stamp.</p> <p><i>Exemptions from the said ad valorem duty on Mortgages, &c., but not from any other duty to which the same may be liable,—</i></p> <p>Any deed or other instrument made for the further assurance only of any estate or property already mortgaged, pledged, or charged as a security by any deed or instrument which shall have paid the said <i>ad valorem</i> duty.</p> <p>Any deed or instrument made as an additional or further security for any sum or sums of money, or any Debenture already secured by any deed or instrument which shall have paid the said <i>ad valorem</i> duty; but if any further sum of money or Debenture shall be added to the principal money or Debenture already secured, or shall be thereby secured to any other person, the said <i>ad valorem</i> duty shall be charged in respect of such further sum of money or Debenture.</p> <p>And if necessary for the sake of evidence the deeds and instruments hereby exempted from the said <i>ad valorem</i> duty shall be stamped with a particular stamp for denoting or testifying the payment of the said <i>ad valorem</i> duty upon all the Deeds and Instruments relating to the particular transactions being produced, and appearing to be duly stamped with the duties to which they were liable.</p> <p>MORTGAGE, with the conveyance of the equity or right of redemption or reversion or other matter in the same deed; viz.—</p> <p>Where any deed or writing shall operate as a mortgage or other instrument charged with the <i>ad valorem</i> duty on mortgages, and also as a conveyance of the equity or right of redemption or reversion of any lands, estate, or property therein comprised, to or in trust for and according to the direction of a purchaser, such deed or writing shall be charged not only with the said <i>ad valorem</i> duty on mortgages, but also with the <i>ad valorem</i> duty charged on a conveyance upon the sale of any property; but where the equity or right of redemption or reversion shall be thereby conveyed or limited in any other manner, such deed or writing shall be charged only as a mortgage.</p> <p>And in all other cases where a mortgage or other instrument hereby charged with the <i>ad valorem</i> duty on mortgages shall be contained in one and the same deed or writing with any other matter or thing (except what shall be incident to such mortgage or other instrument), such deed or writing shall be charged with the same duties as such mortgage or other instrument and such other matter or thing would have been separately charged with if contained in separate deeds or writings.</p> <p>POLICY OF ASSURANCE OR INSURANCE, by whatever name called, and whether issued in or out of this</p>	<p>£ s. d.</p>	

Stamp Duties.

<i>Instruments.</i>	<i>Duty.</i>	<i>By whom paid.</i>
Colony, whereby any sum of money shall be assured to be paid on the death of any person, where the sum insured does not exceed £250, for every £100 and any part of £100 so insured	£ s. d. 0 0 3	By the insurer.
Where the sum insured exceeds £250 and does not exceed £500, for every £100 and any part of £100 so insured	0 0 6	By the insurer.
Where the sum exceeds £500 and does not exceed £1000, for every £100 and any part of £100 so insured	0 1 0	By the insurer.
Where the sum insured exceeds £1000, for every £100 or part of £100 beyond £1000 so insured	0 1 0	By the insurer.
POLICY OF ASSURANCE OR INSURANCE , by whatever name called, and whether issued in or out of this Colony, whereby any sum of money is contracted to be paid upon loss or damage by fire where such sum insured to be paid does not exceed £100	0 0 6	By the insurer.
For every £100 and every part thereof exceeding £100 so insured, additional	0 0 6	By the insurer.
POLICY, SEA, OF ASSURANCE OR INSURANCE , by whatever name called, and whether issued in or out of this Colony, where the premium contracted to be paid by or on behalf of the insured does not exceed 10s. per cent. for each £100 or portion thereof insured	0 0 1	By the insurer.
Where the premium exceeds 10s. per cent. but does not exceed 25s. per cent., for each £100 or portion thereof insured	0 0 2	By the insurer.
Where the premium exceeds 25s. per cent. but does not exceed 30s. per cent., for each £100 or portion thereof insured	0 0 4	By the insurer.
Where the premium exceeds 30s. per cent. but does not exceed 40s. per cent., for each £100 or portion thereof insured	0 0 8	By the insurer.
Where the premium exceeds 40s. per cent. but does not exceed 50s. per cent., for every £100 or portion thereof insured	0 0 9	By the insurer.
Where the premium exceeds 50s. per cent., for each £100 or portion thereof insured	0 1 0	By the insurer.
POWER OF ATTORNEY , or Letter of Attorney, whether under Seal or not	0 5 0	If made out of the Colony, by the Attorney: if made in the Colony, by the party making the same.
RECEIPT OR DISCHARGE given for or upon the payment of any sum of money amounting to 40s. and upwards, whether the same be paid by cheque or otherwise	0 0 1	By the person signing the same.
<i>Exemptions.</i>		
Receipts given for money deposited in any Bank or Savings' Bank, or any Benefit Building Society, or in the hands of any Banker to be accounted for, whether with interest or not: provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for: Provided always, that this exemption shall not extend to Receipts or Acknowledgments for sums paid or deposited for or upon Letters of Allotment or in respect of calls upon any scrip or shares of or in any Joint Stock or other Company, or proposed or intended Company, which said last-mentioned Receipts or Acknowledgments, by whomsoever given, shall be liable to the Duty by this Act charged on Receipts.		
Receipts given for any sum of money paid to the Colonial Treasurer, or for or in respect of any Duties, Rates, or Charges payable under any Law relating to the Customs, or in respect of Light Dues, Wharfage Rates, Port Charges, or Pilotage, or other charges under any Law relating to Marine Boards.		

Stamp Duties.

Instruments.	Duty.	By whom paid.
Receipts for any Rates or Taxes payable to any Municipality or Road Trust.	£ s. d.	
Receipts for sums paid upon Post Office Money Orders.		
RECONVEYANCE, Release, or Discharge of any Mortgage charge, registered lien or judgment.		
If the Mortgage and Interest is under £100 ..	0 2 6	} By the person obtaining the same.
£100 and under £250	0 5 0	
£250 and under £500	0 7 6	
£500 and under £1000.....	0 10 0	
£1000 and upwards	1 0 0	
TRANSFER for value of any Share in any Company, if the consideration be under £2	0 0 1	By the purchaser.
If the consideration exceeds £2 but does not exceed £5	0 0 3	
If the consideration exceeds £5 but does not exceed £10	0 0 6	
And for every additional £10 beyond the first and any fractional part of £10	0 0 6	
<i>Exemptions.</i> —All Transfers of Shares in any Mining Company of the nominal value of £5 and under.		
WARRANT OF ATTORNEY.—The same Duty as on a Mortgage, to be calculated upon the amount secured by the Defeasance.		
If the amount secured does not exceed £100...	0 2 6	
If the amount secured exceeds £100, then for each additional £50 and for every fractional part of £50	0 2 6	
If no amount is named as the limit of the moneys secured.....	12 10 0	

(2.)

Sect. 7.

LICENCE TO SELL STAMPS.

UNDER and by virtue of the provisions of *The Stamp Duties Act, 1870*, I do hereby license *A.B.*, of *Macquarie-street, Hobart Town, Tasmania*, Stationer, to sell Stamps provided under and by virtue of the provisions of the said Act.

Colonial Treasurer.

(3.)

Sect. 21.

BANKER'S LICENCE TO ISSUE PROMISSORY NOTES.

UNDER and by virtue of the provisions of *The Stamp Duties Act, 1870*, I do hereby license *A.B.*, of *Macquarie-street, Hobart Town, Tasmania*, [or and *C.D.* of *Elizabeth-street, Hobart Town, Tasmania*, (if more than two set out names and addresses fully)] Banker [or Bankers, or the Company or Copartnership carrying on the business of Bankers at *Hobart Town, in Tasmania*, aforesaid, under the style or firm of "*The Commercial Bank*,"] to issue any Bank Note for the payment of any sum of money not less than One Pound and payable at sight thereof, without affixing thereto the Stamp provided by *The Stamp Duties Act, 1870*, to be affixed to any Promissory Note.

Colonial Treasurer.

Stamp Duties.

(4.)

Name and Title as set forth in Licence— (Bank.) Sect. 22.

Name of the Firm— (Firm.)

Insert Office or principal place of Issue— (Place.)

An Account, pursuant to *The Stamp Duties Act, 1870*, of the Amount or Value of the Notes of the said Bank in circulation on every *Friday* from *Friday*, the day of 18 to *Friday*, the day of 18 .

On *Friday*, the day of £
 On *Friday*, the day of £

And of the Average amount in circulation during the Quarter ending *Friday*, the day of 18£

I, being a Manager [or Accountant] of the Bank established by *A.B.* [or "*The Commercial Bank*"] at , do hereby certify that the above is a true Account of the amount or value of Notes in circulation by the above-named *A.B.* [or "*The Commercial Bank*"] during the periods above named.

Dated day of 18 .
 (Signature.)

(5.)

ACTS TO BE REPEALED.

Sect. 23.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
27 Vict. No. 38.	<i>The Stamp Act.</i>	The whole Act.
27 Vict. No. 55.	<i>The Stamp Act, No. 2.</i>	The whole Act.
29 Vict. No. 33.	<i>The Stamp Act, No. 3.</i>	The whole Act.
32 Vict. No. 2.	" <i>The Stamp Act, No. 4.</i> "	The whole Act.
33 Vict. No. 6.	" <i>The Stamp Act, No. 5.</i> "	The whole Act.

