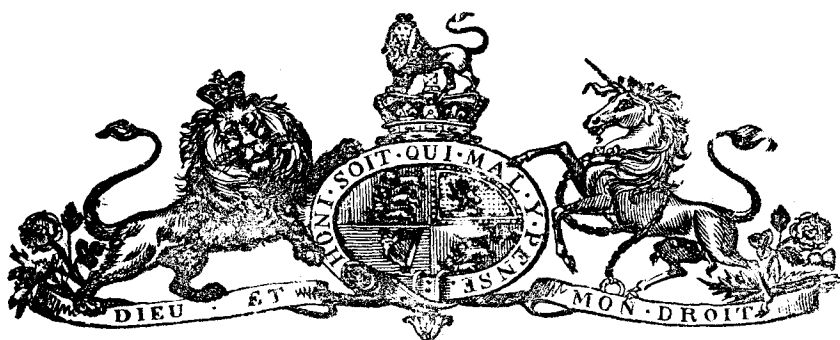


T A S M A N I A.

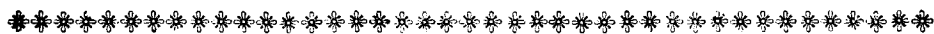


1882.

ANNO QUADRAGESIMO-SEXTO

VICTORIÆ REGINÆ,

No. 34.



AN ACT to consolidate and amend the Laws A.D. 1882.
relating to Stamp Duties in *Tasmania*.
[23 October, 1882.]

WHEREAS it is expedient to consolidate and amend the Laws PREAMBLE.
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 :—

1 This Act may be cited as “The Stamp Duties Act, 1882.” Short title.

2 This Act shall commence and take effect on and after the First day Commencement
of *November*, 1882. of Act.

3 In this Act, unless the context otherwise determines,— Interpretation.

“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 :

“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 ;

“Collector” shall mean a Collector of Stamp Duties appointed
under this Act :

“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

Stamp Duties.

A.D. 1882.

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” 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” 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*, 1882, 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 or other person under this Act, and so much of all other penalties as is not herein appropriated to the use of any person, shall be paid into the Treasury and form part of the Consolidated Revenue Fund.

Regulations.

6 It shall be lawful for the Governor in Council from time to time to make, and from time to time to rescind and alter, Regulations for more fully effectuating any of the objects and intentions of this Act, so far as the same are not herein provided for ; and may by any such Regulation prescribe a penalty not exceeding Five Pounds for any breach thereof ; and all such Regulations shall be deemed to be part of this Act, and shall be published in the *Gazette* and laid before both Houses of Parliament if then in Session, and if not then in Session, then within Fourteen days after the commencement of the next Session.

Certain instruments not liable to Stamp Duty.

7 All instruments made by, to, or with the Governor or any Minister of the Crown acting on behalf of the Colony, for the grant, purchase, conveyance, transfer, or lease of any land shall be exempt from the payment of any Stamp Duties.

Collectors to be appointed.

8 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 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.

Every person appointed a Collector of Stamp Duties under any Act hereby repealed shall, if in office when this Act takes effect, be deemed to have been appointed under this Act.

Treasurer to provide Stamps, to be

9 All Stamps required for the purposes of this Act, except as herein otherwise provided, shall be provided by the Treasurer, and shall

Stamp Duties.

have their values denoted on the faces of the same respectively, and shall be sold by such persons as shall be duly licensed by him in that behalf 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 said 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 in the Schedule (2), or to the like effect.

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—
sold by persons
licensed to sell
same.

Every person holding any such Licence as is hereinbefore mentioned when this Act takes effect, shall be deemed to have been licensed under this Act.

10 It shall be lawful for any person to use for the purposes of this Act Stamps made and sold under the provisions of any Act relating to the Post Office, and any person may use for the purposes of any Act relating to the Post Office any Stamps provided under this Act or any enactment repealed hereby.

Postage Stamps
may be used under
this Act, and
Stamps provided
hereunder may
be used for
Postage.

11 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: 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.

Duties how
denoted.

12 All Inland Bills of Exchange and Promissory Notes for any sum exceeding Twenty-five Pounds shall be written only upon paper upon which not less than the proper amount of Duty has been impressed; and every such Bill of Exchange or Promissory Note upon which less than the proper amount of Duty has been impressed shall be deemed to be unstamped.

Bills of Exchange
and Promissory
Notes to be
written on im-
pressed paper.

If a Collector shall, within Twenty-one days after the date of any such Bill or Note as is hereinbefore mentioned, be satisfied that the same has, by accident and without intent to evade payment of Duty, been written upon paper not having any Duty or not having the full amount of Duty impressed thereon, he may (if he sees fit) upon payment of the full Duty or of the difference between the amount of Duty impressed thereon and the Duty which ought to have been impressed thereon, cause such Bill of Exchange or Promissory Note to be impressed with the proper Duty or with Duty to an amount equal to the difference between the Duty impressed thereon and the Duty which ought to have been impressed thereon.

Notwithstanding anything contained in this Act, the Manager of any Bank, upon the receipt of any Foreign Bill of Exchange drawn out of the Colony, may, within Sixty days after receipt thereof, affix to any such Bill of Exchange adhesive Stamps of an amount equal to the Duty unpaid thereon, and may obliterate and cancel such Stamp or Stamps in manner directed by this Act whilst held by or on 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.

Stamp Duties.

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Instrument upon which full duty not paid to be deemed unstamped.

Stamps to be defaced when used.

13 Every instrument liable to duty shall be deemed to be unstamped if the full amount of duty thereon shall not be denoted on such instrument as directed by this Act.

14 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 such 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 herein provided; and in default thereof every such Stamp shall be of no avail.

Spoiled Stamps.

15 Where in any case a Collector is satisfied, by oath or affidavit or otherwise, that any Stamp has been spoiled, or that any document to which any Stamp has been affixed has been rendered unfit for use, or that such document has not been actually used for any of the purposes intended, such Collector may, at any time within Sixty days after such Stamp has been so spoiled or such document has been rendered unfit for use, allow another Stamp in lieu of the Stamp so spoiled or rendered unfit for use, or which has not been actually used for any of the purposes intended, or may return money which has been paid to him in excess as duty upon any instrument so spoiled, rendered unfit for use, or which has not been used as aforesaid; and such spoiled stamp shall be retained by the Collector.

Instruments from which Stamps removed or lost may be restamped.

16 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 delivered unstamped may be stamped after delivery.

17 Save as hereinbefore provided, 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.

Stamping of instruments made out of Colony.

18 Save as hereinbefore provided, 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 instrument 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.

Stamp Duties.

19 No instrument by this Act made liable to any Stamp Duty shall be received, registered, recorded, or enrolled by any public officer unless the same is duly stamped.

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Public Officer
not to receive, &c.
any unstamped
instrument.

Unstamped
instruments not
receivable in
evidence.

20 No unstamped instrument shall be receivable in evidence—

In any Court of Justice, or

By “The Land Titles Commissioners,” or

By any Judge, Justice, Officer, Commissioner, Arbitrator, or other person having by law or by consent of parties authority to hear, receive, and examine evidence ;

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.

21 When any unstamped instrument shall be produced in evidence at the trial or hearing of any action, suit, or other proceeding, the officer of the Court in which such action shall be tried or such suit or other proceeding shall be heard, whose duty it is to read such document, shall call the attention of the Court to any omission or insufficiency of the stamp upon any such instrument, and such instrument shall not be received in evidence unless the person seeking to put such instrument in evidence shall pay to such officer a penalty of Five Pounds, and shall also duly stamp such instrument in the presence of such officer, who shall thereupon certify upon such instrument the stamping thereof and the payment of the said penalty, and such instrument shall thereupon be received in evidence.

Unstamped
instrument
produced in
evidence not to
be received unless
penalty paid and
instrument
stamped.

Where any such instrument shall be produced in evidence before “The Land Titles Commissioners,” or before any Judge, Justice, Officer, Commissioner, Arbitrator, or other person having by law or by consent of parties authority to hear, receive, and examine evidence, such instrument shall not be received in evidence unless the person seeking to put such instrument in evidence shall pay to the Recorder of Titles on behalf of the said Commissioners, or to such Judge, Justice, Officer, Commissioner, Arbitrator, or other person aforesaid, a penalty of Five Pounds, and shall also duly stamp such instrument forthwith, and the Recorder of Titles, and such Judge, Justice, Officer, Commissioner, Arbitrator, or other person aforesaid, shall thereupon certify upon such instrument the stamping thereof and the payment of the said penalty, and such instrument shall thereupon be received in evidence.

22 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 in 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

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

25 Vict. No. 16.

Stamp Duties.

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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 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.

How duty to be charged where consideration for conveyance consists of money payable during a life or lives.

23 Where the consideration or any part of the consideration for a conveyance or sale consists of money payable periodically during any life or lives, such conveyance shall be charged in respect of such consideration with *ad valorem* duty under this Act on the amount which will or may, according to the terms of sale, be payable during the period of Twelve years next after the day of the date of such instrument.

Where property conveyed in consideration of a debt or subject to payment of money, &c., same to be deemed the consideration in respect of which Duty payable.

24 Where any property is sold or conveyed to any person in consideration wholly or in part of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance shall be chargeable with *ad valorem* duty under this Act.

Where mortgage transferred, Duty to be estimated upon true and real consideration money.

25 Where any Mortgage or other like instrument liable to duty shall be absolutely transferred or assigned by the mortgagee or mortgagees thereof to any other person or persons, the duty payable on the transfer or assignment of such mortgage shall be estimated upon the true and real consideration money for such transfer or assignment, which shall be correctly stated in every such instrument.

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

26 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.

Stamp Duties.

27 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.

A.D. 1882.

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

28 No Person, Company, or Copartnership shall, unless such Person, Company, or Copartnership holds a Licence so to do from the 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.

29 All Persons and every Company or Copartnership carrying on the business of Bankers in this Colony, who shall be licensed under 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 Treasurer within Fourteen days after the last *Monday* in each quarter ending on the *Thirty-first day of March*, the *Thirtieth day of June*, the *Thirtieth day of September*, and the *Thirty-first day of 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 *Monday* 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 Account; and also shall pay or cause to be paid to the 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 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.

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

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

30 The term "Company" hereinafter used 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.

Stamp Duties.

A.D. 1882.

Company to pay sum of money in respect of capital of such Company.

31 Every Company liable to be registered in *Tasmania* under any Act of the Legislature of this Colony shall, before registration with the proper Officer, pay to the Treasurer a sum of One Penny for every Pound of the nominal capital of such Company; and such Company shall not be registered or otherwise enabled to carry on business in this Colony unless such sum shall be duly paid.

Registrar, &c., not to register Company unless money paid.

32 No Registrar, Commissioner, or other officer charged with the duty of registering Companies in this Colony, shall register any such Company as is hereinbefore mentioned unless and until the person applying to register such Company shall produce and deliver to such Registrar, Commissioner, or other officer as aforesaid the receipt of the Treasurer for the payment of the sum of money hereinbefore mentioned; and if such Registrar, Commissioner, or other officer shall register any such Company contrary to this Section, he shall be liable to a penalty not exceeding Fifty Pounds.

Company to pay in respect of increase of capital.

33 When any Company which shall have paid the sum of money hereinbefore mentioned shall at any time thereafter increase the capital of such Company, such Company shall, from time to time, when and so often as such capital shall be increased, pay to the Treasurer a sum of One Penny for every Pound of the nominal amount of such increase; and it shall not be lawful for any Registrar, Commissioner, or other officer to whom notice of such increase of capital is required by law to be given, to receive any such notice unless and until the person giving such notice shall produce and deliver to such Registrar, Commissioner, or other officer as aforesaid the receipt of the said Treasurer for the payment of the sum hereinbefore required to be paid in respect of such increase of capital; and if such Registrar, Commissioner, or other officer shall receive any such notice contrary to this Section, he shall be liable to a penalty not exceeding Fifty Pounds.

Wilful delivery of unstamped instrument.

34 Every person liable by this Act to stamp any instrument who 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 delivered any such instrument unstamped or insufficiently stamped, and the onus of proving that such person was not liable to stamp any such instrument, or was otherwise exempted from the operation of any penalty imposed by this Section, shall in all such cases rest upon the defendant, who shall upon such trial, be competent, but not compellable, to give evidence, anything contained in any law or practice to the contrary notwithstanding.

Onus of proof upon defendant, who shall be competent but not compellable to give evidence.

Forging or uttering forged Stamps, felony.

35 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.

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

36 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.

Stamp Duties.

37 All penalties imposed or made payable by this Act or any Regulation 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*. A.D. 1882.
Recovery of penalties.
19 Vict. No. 8.

38 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 informer. Half penalty to informer.

39 The Acts specified in the Schedule (5) are hereby repealed from and after the commencement of this Act to the extent specified in the third column of that Schedule : Provided that— Repeal.

1. Any licence or certificate granted under any enactment hereby repealed shall continue in force as if it had been made or granted under this Act; and
 2. Any enactment or document referring to any Act or enactment hereby repealed shall be construed to refer to this Act or to the corresponding enactment in this Act.
 3. This repeal shall not affect—
 - (a) The past operation of any enactment hereby repealed, nor anything duly done or suffered under any enactment hereby repealed; nor
 - (b) Any right, privilege, obligation, or liability acquired, accrued, or incurred under any enactment hereby repealed; nor
 - (c) Any penalty, forfeiture, or punishment incurred in respect of any offence committed against any enactment hereby repealed; nor
 - (d) Any investigation, legal proceeding, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture, or punishment as aforesaid; and any such investigation, legal proceeding, and remedy may be carried on as if this Act had not passed; and
 4. This repeal shall not revive any right, office, privilege, matter, or thing not in force or existing at the commencement of this Act.
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Stamp Duties.

A.D. 1882.

SCHEDULE.

(1.)

<i>Instruments.</i>	<i>Duty.</i>	<i>By whom paid.</i>
	£ s. d.	
ARTICLES OF CLERKSHIP whereby any person first becomes bound to serve as a Clerk in order to his admission as a Barrister, Attorney, Solicitor, or Proctor in the Supreme Court	5 0 0	} By the Clerk, his guardians or friends.
ARTICLES OF CLERKSHIP whereby any person having been before bound by duly stamped Articles to serve as a Clerk in order to his admission as aforesaid, and not having completed his service so as to be entitled to such admission, becomes bound afresh for the same purpose.	0 10 0	
For every duplicate of each of such Articles. . .	0 5 0	
AWARD, except in cases where the amount claimed is less than £10	0 5 0	} By the Arbitrator or Umpire.
<i>Exemptions.</i> —Award or assessment of damages under “The Impounding Act.” Award made by Justices or Arbitrators under “The Friendly Societies Act.”		
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 any Law relating to the Customs; Recognizances entered into before any Court or Magistrate; Bonds given or entered into by any Officer of any Friendly or Building Society; and Replevin Bonds under “The Impounding Act.”		
BONDS not included in any of the foregoing classes	0 5 0	} By the person giving the same.
CERTIFICATE OR DOCUMENT OF TITLE under <i>The Real Property Act</i> , where not subject to <i>ad valorem</i> duty under this Act	0 5 0	
<i>Exemption.</i> —Duplicates of such instruments and Certificates of Title prepared in pursuance of a duly stamped Transfer under the said Act.		} By the person causing the same to be prepared.
CERTIFICATE OF SATISFACTION of any Mortgage— If the Mortgage and Interest does not exceed £100	0 2 6	
Exceeding £100 and under £250.	0 5 0	} By the Mortgagor.
£250 and under £500	0 7 6	
£500 and under £1000.	0 10 0	
£1000 and upwards	1 0 0	
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 sale of any lands, tenements, rents, annuities, or other property real or personal, or of any right, title, interest, or claim in, to, out		

Stamp Duties.

A.D. 1882.

Instruments.	Duty.	By whom paid.
<p>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</p>		

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<p>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 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 agreed 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:</p> <p>That where <i>upon the sale of any annuity or other right not before in existence</i> the same shall not be created by actual grant or conveyance, but</p>	<p>£ s. d.</p>	

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<p>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 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>		
<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 and Treasury Bills 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 transfers of Shares in any Company.</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 the same.
<p>DEED.—For every deed, 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.</p>		
<p>All Indentures of Apprenticeship, not being Articles of Clerkship hereinbefore mentioned.</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</p>		

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Instruments.	Duty.	By whom paid.
	£ s. d.	
<p>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>Cheques on Bankers and 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 Cheques, Drafts, or Orders for the payment of money charged with any Duty other than the above.</p>		
<p>All Cheques, Drafts, or Orders for the payment of money to the Bearer or Order on demand drawn by or upon any Savings' Bank.</p>		
<p>All Cheques, Drafts, or Orders for the payment of money drawn by the Treasurer or any Officer of the Government of Tasmania for any public purpose.</p>		
<p>FOREIGN BILL OF EXCHANGE, drawn in but payable out of the Colony,—</p>		
<p>If drawn singly or otherwise than in a set of two or three or more</p>	<p>The same Duty as on an Inland Bill of the same amount and tenor.</p>	<p>By the drawer.</p>
<p>If drawn in sets of two or three or more for every Bill of each set</p>	<p>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.</p>	<p>By the drawer.</p>
<p>FOREIGN BILL OF EXCHANGE drawn out of the Colony and payable within the Colony</p>	<p>The same Duty as on an Inland Bill of the same amount and tenor.</p>	<p>By the holder.</p>
<p>FOREIGN BILL OF EXCHANGE drawn out of the Colony and payable out of the Colony but endorsed or negotiated within the Colony</p>	<p>The same Duty as on a Foreign Bill drawn within the Colony and payable out of the Colony.</p>	<p>By the holder.</p>
<p>INLAND BILLS OF EXCHANGE and Promissory Notes, not exceeding £25</p>	<p>0 0 3</p>	<p>By the drawer or payee.</p>
<p>Exceeding £25 and not exceeding £50</p>	<p>0 0 6</p>	<p>By the drawer or payee.</p>
<p>Exceeding £50 and not exceeding £100</p>	<p>0 1 0</p>	<p>By the drawer or payee.</p>
<p>For every succeeding £50 or part thereof, additional.....</p>	<p>0 0 6</p>	<p>By the drawer or payee.</p>
<p><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 and Treasury Bills issued by authority of the Government of Tasmania.</p>		
<p>LEASE of lands, houses, or other premises, not being by Deed, at a yearly rent exceeding £20, or any Counterpart</p>	<p>0 2 6</p>	<p>By the Lessee.</p>
<p>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:</p>		
<p>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 re-</p>		

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Instruments.	Duty.	By whom paid.
	£ s. d.	
<p>deemable 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></p>		
<p>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:</p>		
<p>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:</p>		
<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>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 live 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>	0 2 6	} By the mortgagor.
<p>If the amount secured shall exceed £100, for every additional £50 and also for any fractional part of £50</p>	0 2 6	
<p>If the total amount of the money secured or to be ultimately recoverable thereupon shall be uncertain and without any limit</p>	12 10 0	
<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>		} By the mortgagor.
<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>		} By the mortgagor.
<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</p>		

{ The same duty as on a Mortgage for such limited sum.

{ 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.

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Instruments.	Duty.	By whom paid.
<p>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>£ s. d.</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>} By the person assigning the same.</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><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 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>		

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Instruments.	Duty.	By whom paid.
	£ s. d.	
MORTGAGE , with the conveyance of the equity or right of redemption or reversion or other matter in the same deed; viz.—		
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.		
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.		
POWER OF ATTORNEY or Letter of Attorney, whether under seal or not, of any kind whatsoever not hereinbefore described	0 5 0	If made out of the Colony, by the attorney or appointee; if made in the Colony, by the party making the same.
<i>Exemption from the foregoing Duties on Powers of Attorney.</i> —Any instrument appointing a proxy under “The Bankruptcy Act, 1870,” or any General Rules made thereunder, or under any Act relating to Insolvent Debtors, and any instrument appointing a proxy to vote at any meeting of Shareholders in any Company.		
RECONVEYANCE , Release, or Discharge of any Mortgage charge, registered lien or judgment—		
If the Mortgage and Interest does not exceed		
£100	0 2 6	} By the person obtaining the same.
Exceeding £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	
Where the true consideration money for any instrument operating as a reconveyance, release, or discharge of Mortgage is less than the principal and interest secured by such Mortgage, the Duty shall be payable only upon the amount of such true consideration.		
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	

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(2.)

Licence to sell Stamps.

UNDER and by virtue of the provisions of "The Stamp Duties Act, 1882," I do hereby license *A.B.*, of *Macquarie-street, Hobart, in Tasmania*, Stationer, to sell Stamps provided under and by virtue of the provisions of the said Act.

Treasurer.

(3.)

Banker's Licence to issue Promissory Notes.

UNDER and by virtue of the provisions of "The Stamp Duties Act, 1882," I do hereby license *A.B.*, of *Macquarie-street, Hobart, Tasmania*, [or and *C.D.* of *Elizabeth-street, Hobart, 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, 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, 1882," to be affixed to any Promissory Note.

Treasurer.

(4.)

Name and title as set forth in Licence—

(Bank.)

Name of the firm—

(Firm.)

Insert office or principal place of issue—

(Place.)

AN ACCOUNT, pursuant to "The Stamp Duties Act, 1882," of the amount or value of the Notes of the said Bank in circulation on every *Monday* from *Monday*, the

day of 18 to *Monday*, the day of 18 .

On *Monday*, the day of £

On *Monday*, the day of £

And of the average amount in circulation during the Quarter ending *Monday*, 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.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
34 Vict. No. 2.	"The Stamp Duties Act, 1870."	The whole Act.
43 Vict. No. 14.	"The Stamp Duties Amendment Act, 1880."	The whole Act.
44 Vict. No. 2.	"The Stamp Duties Amendment Act, No. 2."	The whole Act.
45 Vict. No. 10.	"The Stamp Duties Amendment Act, No. 3."	The whole Act.