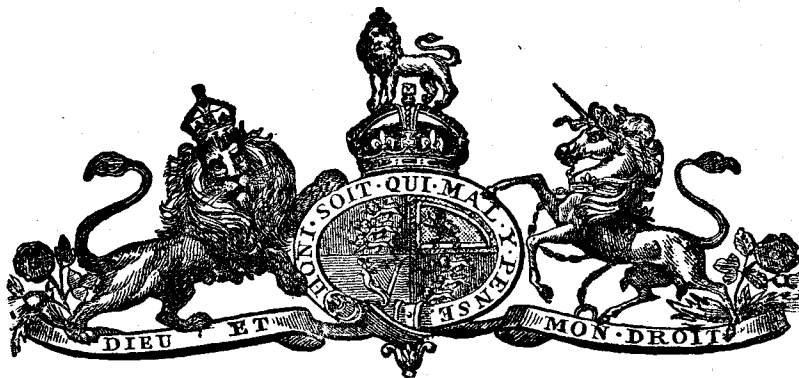


T A S M A N I A.



1904.

ANNO QUARTO

EDWARDI VII. REGIS,

No. 11.

AN ACT to Further amend "The Stamp Duties Act, 1882." [26 October, 1904.] A.D. 1904.

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

1 This Act may for all purposes be cited as "The Stamp Duties Short title. Amendment Act, 1904."

2 This Act shall come into operation and take effect on the Commencement. Second day of *January*, One thousand nine hundred and five.

3—(1.) "The Stamp Duties Amendment Act, 1902," is hereby Repealed. 2 Ed. VII. No.30.

(2.) The last portion of Schedule (2.) of "The Stamp Duties Amendment Act, 1892," which is entitled "Settlement or Deed of Gift," is hereby repealed, and in lieu thereof the provisions set forth in Schedule (1.) of this Act are hereby inserted at the end of the former Schedule, and shall form the concluding portion thereof. Amendment of Schedule (2.) of 56 Vict. No. 6.

4d.]

Stamp Duties Amendment.

A.D. 1904.

Interpretation.

46 Vict. No. 34.

"Receipt."

4 In this Act, unless the context otherwise determines—

"The said Act" shall mean "The Stamp Duties Act, 1882 :"

The expression "receipt" includes any note, memorandum, or writing whereby any money amounting to Two Pounds or upwards, or any Cheque upon a Bank or Banker for money amounting to Two Pounds or upwards, is acknowledged or expressed to have been received or deposited or paid; or whereby any debt or demand, or any part of a debt or demand, of the amount of Two Pounds or upwards, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person :

"Lottery ticket."

"Lottery ticket" means any ticket, coupon, or certificate of a share in any lottery conducted in *Tasmania* in accordance with any Regulation made under the provisions of "The Suppression of Public Betting and Gaming Act, 1896", or any Amendment thereof.

Duties specified
in Schedule (2.)
to be levied.

5 From and after the commencement of this Act, there shall be raised, levied, and paid in and throughout *Tasmania*, in and towards the Consolidated Revenue Fund of *Tasmania*, for and in respect of the instruments described and mentioned in Schedule (2.) hereto, the several Stamp Duties set down in figures against the same respectively, or otherwise specified in the Second column of Schedule (2.) hereto; and such duties shall be paid by the persons named in the Third column of Schedule (2.) hereto.

Payment of Duty
on lottery tickets.

6 The Treasurer may authorise any Collector or other Officer to accept money in prepayment of the Stamp Duty on each lottery ticket issued, and may authorise such lottery tickets to be issued with the amount of duty prepaid, marked, or printed thereon.

Penalty for
offences relating
to receipts.

7 If any person—

- i. Gives a receipt liable to duty not duly stamped : or
- ii. In any case where a receipt would be liable to duty refuses to give a receipt duly stamped : or
- iii. Upon a payment to the amount of Two Pounds or upwards gives a receipt for a sum less than Two Pounds, or separates or divides the amount paid with intent to evade the duty : or
- iv. Issues a lottery ticket not duly stamped, or on which the Stamp Duty has not been paid,

he shall, upon conviction before Two Justices or a Police Magistrate, in a summary way, forfeit and pay a penalty of not less than Five Shillings nor more than One Pound; and upon a second conviction, shall forfeit and pay a penalty of not less than Ten Shillings nor more than Two Pounds; and upon a third or any subsequent conviction, shall forfeit and pay a penalty of not less than One Pound nor more than Five Pounds.



Stamp Duties Amendment.

8 Notwithstanding anything contained in the said Act, or any Amendment thereof, to the contrary, if any instrument has been or hereafter shall be stamped in the presence of a Collector, or Stamp Duty thereon has been or hereafter shall be paid to a Collector who certifies to that effect upon the instrument, and it is afterwards discovered that the full amount of duty chargeable in respect of such instrument has not been paid, then upon payment of the residue of the Stamp Duty payable in respect of such instrument it shall be deemed duly stamped and be receivable in evidence, and no penalty shall be payable or recoverable by reason of the insufficiency of the stamp upon such instrument.

A.D. 1904.

If instrument stamped before Collector and found to be insufficiently stamped, residue of Stamp Duty can be paid.

9 From and after the commencement of this Act every information laid for any breach of Section Seven of this Act shall be laid within Twelve months from the time when the matter of such information arose.

Time limited for informations.

10 This Act and the said Act, and every Act amending the latter Act, shall be read and construed together as one and the same Act.

Acts to be read together.

SCHEDULE.

(1.)

<i>Instrument.</i>	<i>Duty.</i>	<i>By whom paid.</i>
SETTLEMENT OR DEED OF GIFT—		
(1.) Any Instrument other than a Will or Codicil, whether voluntary or upon any good or valuable consideration other than a <i>bonâ fide</i> adequate pecuniary consideration whereby any property is settled or agreed to be settled in any manner whatsoever, or is given or agreed to be given in any manner whatsoever.	£ s. d.	
(2.) Any Instrument declaring that the property vested in the person executing the same shall be held in trust for the person or persons mentioned therein—		
Where the amount or value of such property does not exceed £100	0 7 6	} By the person making the Settlement or Deed of Gift.
Where the amount or value of such property exceeds £100, then for every additional £50 and also for any fractional part of £50	0 7 6	

Stamp Duties Amendment

A.D. 1904.

(2.)

<i>Instrument.</i>	<i>Duty.</i>	<i>By whom paid.</i>
FOR EVERY RECEIPT—		
Where the sum received amounts to Two Pounds and does not exceed Five Pounds.....	£ s. d. 0 0 1	By the person signing or giving the same.
Where the sum received exceeds Five Pounds, then for every additional Ten Pounds, and also for any fractional part of Ten Pounds	0 0 1	
Provided that the duty on any Receipt shall not exceed Four Pence.		
<i>Exemptions from the preceding Duty on Receipts.</i>		
Receipts given for or upon the payment of money to or for the use of His Majesty.		
Receipts endorsed upon, contained in, or attached to any instrument duly stamped under the said Act, acknowledging the receipt of the consideration money therein expressed, and receipts given for or on account of any such consideration money.		
Any duplicate receipt, stated to be such, and certified to the satisfaction of the Commissioner of Stamp Duties to be a duplicate receipt.		
Interim receipts, stated to be such, and duly dated, and given for or on account of premiums payable in respect of any insurance, and which on the face thereof expire at the end of Fourteen days from the date thereof.		
Receipts given for money deposited in any Bank to be accounted for.		
Receipts for money withdrawn by depositors from any Savings Bank.		
Receipts given for members' contributions paid to, or for sick payments received from, any registered Friendly Society or any Industrial Union by any member thereof.		
Receipts for sums paid upon Post Office Money Orders.		
Receipts for Rates, Taxes, Dues, or charges levied and collected pursuant to any Act by any Local Body.		
Receipts for interest or principal paid upon any Debenture, Inscribed Stock, or Treasury Bill issued by, or on behalf of, or guaranteed by the Government of Tasmania.		
Receipts given by any person for or on account of salary or wages received by him, at a rate not exceeding £150 per annum.		
Receipts for donations or subscriptions given for public, religious, or charitable purposes.		
FOR EVERY LOTTERY TICKET—		
Where the face value of the ticket does not exceed Five Shillings	0 0 2	} By the person issuing the same.
Where the face value of the ticket exceeds Five Shillings, for every Five Shillings or fraction of Five Shillings.....	0 0 2	