

STAMP DUTIES.

No. 45 of 1961.

AN ACT to amend the *Stamp Duties Act 1931*.
[15 December 1961.]

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:—

Short title, citation, and commencement.

1—(1) This Act may be cited as the *Stamp Duties Act 1961*.

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

(3) Sections ten and eleven commence on the first day of January 1962.

Late stamping of instruments.

2 Section nine of the Principal Act is amended by inserting in paragraph III of subsection (1), after the word “amount” (third occurring), the words “, in the case of a receipt, of ten shillings, and in other cases,”.

Power to inspect, or require the production of, instruments, &c.

3 Section twenty A of the Principal Act is amended by inserting the following subsections after subsection (3) :—

“(3A) Where an instrument has been retained under subsection (3) of this section, the Commissioner may require the person by whom the duty thereon was payable to have it stamped or sufficiently stamped in accordance with section nine within such period not less than fifteen days as the Commissioner may specify.

“(3B) If that person does not comply with the request, the unpaid duty, together with such penalty as would have been payable under section nine if the instrument had been stamped or sufficiently stamped at the date of judgment is recoverable under section twenty-four from that person.

“(3C) Upon payment of duty and penalty under subsection (3B) of this section the instrument shall be stamped or sufficiently stamped.”.

Recovery of duties and penalties.

4 Section twenty-four of the Principal Act is amended by adding the following subsections at the end thereof:—

“(2) The court before which a person is convicted of an offence under this Act involving his failure to pay duty payable under this Act may order payment of—

(a) any duty payable and unpaid; and

(b) the amount of the penalty that would be payable if the relevant instrument were to be stamped or sufficiently stamped under section nine, on the date of the conviction.

“(3) On the satisfaction of a judgment or order under this section the instrument giving rise to it shall be stamped to denote the duty and penalty paid.”.

5 After section twenty-five of the Principal Act the following section is inserted:—

“25A Where a person overpays duty as provided in section thirteen A or section fourteen B or a similar regulation under subsection (2) of section twenty-seven, the Treasurer may on proof of the excess to his satisfaction repay the excess to that person out of the Consolidated Revenue, which, to the necessary extent, is appropriated accordingly.” Refunds of excess duty.

6 Section twenty-six of the Principal Act is repealed and the following sections are substituted therefor:—

“26 In proceedings under paragraph 1 of subsection (2) of section twenty-three, upon proof that the instrument in respect of which the proceedings are taken was delivered by the defendant, proof is on him that he was not required by this Act to stamp the instrument. Burden of proof.

“26A Proceedings in respect of offences under this Act may not be commenced after the expiration of three years from the date of the alleged offence.” Limitation of proceedings.

7 The second schedule to the Principal Act is amended— Second schedule.

- (a) by inserting in the fourth column of that schedule (opposite paragraph 1 of item 3) the words “By the drawer”;
- (b) by omitting paragraph 1 of item 9 and the numerals opposite to it in the third column and substituting therefor the following paragraph and numerals:—

“(a) Upon the sale or disposition of any real or personal property in whatever form and however effected—		
(i) for the first and second £50 or fractional part of £50 of the purchase money or consideration each.....	0 12 6	
(ii) for each additional £100 or fractional part of £100	1 5 0	”;

(c) by omitting from item 17 the words "for each £50 of the value thereof, or any fractional part of £50" and the numerals and words opposite them in the third and fourth columns and substituting therefor:—

“(a) For the first and second £50 or fractional part of £50 of that value, each	0 12 6	} By the person making the settlement, gift, or declaration.”;
“(b) For each additional £100 or fractional part of £100 ..	1 5 0	

and

(d) by omitting item 22 and substituting therefor the following item:—

“ 22	Transfer of any marketable securities or right in respect of shares in the funds or capital of any corporation, company, or society in this State (being a corporation, company, or society that has a register in this State in which those marketable securities are, or that right is, registered) other than a mining company or mining syndicate—		
	(a) upon sale for a consideration in good faith adequate to the value thereof, for every £10 or fractional part of £10 of the consideration	0 0 9	By the transferee
	(b) in any other case	0 10 0	By the transferee”.

Third schedule.

8 The third schedule to the Principal Act is amended—

(a) by inserting after item 16 the following item:—

- " 17 | *Settlements, deeds of gift, and declarations of trust—*
 Any instrument so far as it passes or creates any interest,
 legal or equitable—
 (a) in furtherance of any charitable purpose or any
 religious or educational purpose that is not
 charitable also; or
 (b) to or in favour of any corporation or association
 incorporated or associated for any such pur-
 pose.";
- (b) by omitting from item 20 the word "during"
 (wherever occurring) and substituting therefor,
 in each case, the words "in consequence of";
- (c) by inserting after that item the following item:—
- " 22 | *Transfer of any marketable security or right in respect of*
shares—
 Any instrument so far as it passes or creates any interest,
 legal or equitable—
 (a) in furtherance of any charitable purpose or any
 religious or educational purpose that is not
 charitable also; or
 (b) to or in favour of any corporation or association
 incorporated or associated for any such purpose.";
- (d) by omitting from paragraph XIII of item 24 the
 words "public, religious, or charitable pur-
 poses" and substituting therefor the words
 "charitable purposes or public or religious pur-
 poses that are not charitable also"; and
- (e) by inserting after paragraph XXV of that item the
 following paragraph:—
- "(z) given for or upon the payment of the proceeds of
 sale of any securities for money borrowed by the
 Commonwealth."

9—(1) On and after the date of the reprinting of the Principal Act the sections of this Act that are specified in the first column of the schedule are to have effect subject to the modifications set against them respectively in the second column of that schedule, and, on and after that date, the Principal Act, as amended by this Act, shall be construed accordingly.

Adaptation of
 amendments
 to reprint of
 Principal Act.

(2) The Principal Act and this Act are, by force of this subsection, amended to such extent as may be necessary to give effect to subsection (1) of this section.

(3) Subject to this section, the provisions of this Act remain in full force and effect as if this section had not been enacted.

(4) In this section "date of reprinting of the Principal Act" means the date of the giving of the certificate printed, pursuant to section six of the *Reprint of Statutes Act 1954*, in the volume of reprinted Acts published pursuant to that Act in which the reprint of the Principal Act is included.

THE SCHEDULE.

(Section 9.)

Section.	Modification.
2	The omission of the symbol " III " and the substitution therefor of the symbol "(c)".
6	The omission of the symbol " i " and the substitution therefor of the symbol "(a)".
7	In paragraph (a), the omission of the symbol " i " and the substitution therefor of the symbol "(a)". In paragraph (b), the omission of the symbol " i " and the substitution therefor of the symbol "(a)".
8	In paragraph (d), the omission of the symbol " XIII " and the substitution therefor of the symbol "(m)". In paragraph (e), the omission of the symbol " xxv " and the substitution therefor of the symbol "(y)".

 PARLIAMENTARY RETIRING ALLOWANCES.

No. 46 of 1961.

AN ACT to amend the *Parliamentary Retiring Allowances Act 1955*. [15 December 1961.]

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:—

Short title
and citation.

1—(1) This Act may be cited as the *Parliamentary Retiring Allowances Act 1961*.

(2) The *Parliamentary Retiring Allowances Act 1955*, as subsequently amended, is in this Act referred to as the Principal Act.