



STAMP DUTIES

No. 115 of 1976

ANALYSIS

1. Short title and citation.
2. Cases in which duty may be denoted by adhesive stamps.
3. Special provisions as to leases.
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5. Regulations.
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AN ACT to amend the Stamp Duties Act 1931.

[15 December 1976]

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—(1) This Act may be cited as the *Stamp Duties Act 1976*. Short title and citation.

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

Cases in which
duty may be
denoted by
adhesive stamps.

2 Section 12 of the Principal Act is amended by omitting from subsection (1) (f) (ii) the words “ten dollars” and substituting the sign and figures “\$50”.

Special
provisions as to
leases.

3 Section 74A of the Principal Act is amended by omitting from subsection (2) the word “lessee” and substituting the words “lessor or his agent acting on his behalf”.

Offences.

4 Section 76 of the Principal Act is amended—

(a) by omitting from subsection (5) (f) (iii) the words “and deliver or send by post to the person who pays or is debited with the amount of such premium”;

(b) by omitting subsection (5) (f) (iv) (including the word “or” at the end thereof); and

(c) by omitting subsection (9A) (a) and substituting the following paragraph:—

“(a) whether as the lessor liable to pay duty on an instrument effecting a lease or as an agent for that lessor, fails to endorse the lease as he is required to do under section 74A (2); or”.

Regulations.

5 Section 80 of the Principal Act is amended—

(a) by inserting in subsection (2) after the words “under this Act for” the words “the regulation of the printing of cheque forms and the prescribing of a penalty of a sum not exceeding \$1 000 for any breach of those regulations,”; and

(b) by omitting subsection (4).

Second
Schedule.

6 The second Schedule to the Principal Act is amended—

(a) by inserting in column 2 of Item 10 after the word “mortgage” the words “or of any debt or registered lien or judgment”; and

(b) by omitting from column 4 of Item 20 the word “lessee” and substituting the word “lessor”.