

**2** Section two of the Principal Act is amended—

Validation of alteration of trust, and further alteration.

- (a) by adding at the end of paragraph (a) of subsection (2) thereof the words “, and also the treatment of persons suffering from diseases of the chest other than pulmonary tuberculosis”;
- (b) by adding at the end of paragraph (b) of that subsection the words “, whether those persons have suffered from pulmonary tuberculosis or any other disease of the chest”;
- (c) by adding at the end of paragraph (e) of that subsection the words “ or from any other disease of the chest ”; and
- (d) by inserting in paragraph (g) of that subsection, after the word “ tuberculosis ”, the words “, or from any other disease of the chest,”.

**3** Section four of the Principal Act is amended by omitting from paragraph (a) of subsection (1) thereof all the words after the word “ Hospital ” to the end of that paragraph.

Vesting of site in Minister upon trust.

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## STAMP DUTIES (No. 2).

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### No. 51 of 1968.

AN ACT to amend the *Stamp Duties Act 1931*.  
[14 November 1968.]

**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* (No. 2) 1968.

Short title and citation.

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

Interpre-  
tation.

**2** Section three of the Principal Act is amended—

- (a) by omitting from subsection (1) the definition of “State authority”;
- (b) by inserting, after subsection (2), the following subsection:—

“(2A) Nothing in this Act requires a servant or agent of the Crown, acting as such, to pay any duty.”; and

- (c) by omitting subsections (3) and (4) and substituting therefor the following subsections:—

“(3) For the purposes of this Act two or more instruments that constitute credit arrangements, credit purchase agreements, or rental agreements and give effect to what is in substance a single transaction shall be deemed to constitute a single instrument and duty shall be paid on one only of them at the rate applicable to that single transaction.

“(4) For the purposes of this Act where the same goods are the subject of successive rental agreements between the same owner and the same hirer, each instrument shall be deemed to be for the period of itself and its predecessors, but in payment of duty thereon credit shall be given for duty paid on its predecessors.”.

**3** After section eleven of the Principal Act the following section is inserted:—

“11A A person registering or recording an assignment or transfer of a policy of life assurance before it has been duly stamped is liable to a penalty of one hundred dollars.”.

Assignment  
of life  
policies.  
Cf. No. 47  
of 1920  
(N.S.W.),  
s. 88A.

**4** After section thirteen A of the Principal Act the following sections are inserted:—

“13AB—(1) A person resident in this State who on or after the first day of October 1968 has effected or effects any insurance in respect of an event that may happen in this State for which insurance a policy of insurance or renewal of any such policy is or is to be issued outside this State shall—

Duty to be  
paid on  
returns where  
policy issued  
outside  
the State.  
No. 47 of 1920  
(N.S.W.),  
s. 88B.

- (a) where the insurance was effected before the commencement of the *Stamp Duties Act (No. 2) 1968* within one month after that commencement; or
- (b) where the insurance is effected after that commencement, within one month after effecting the insurance,

furnish to the Commissioner a return containing such particulars and information as to the insurance as may be prescribed.

“(2) In this section ‘insurance in respect of an event that may happen in this State’ does not include insurance—

- (a) upon the property of His Majesty;
- (b) against loss by fire on the tools, implements of work or labour used by any working mechanic, artificer, handicraftsman, or labourer, if such insurance is effected by a separate policy in a distinct sum; or
- (c) the policy for which, if effected in this State, would be exempt under the third schedule.

“(3) Every such return shall be liable to the same duty as would have been chargeable if the insurance to which it relates had been effected under a policy of insurance issued in this State.

“(4) The person primarily liable for payment of the duty is the person who effected the insurance, and the duty is payable upon lodgment of the return or within such further time as the Commissioner may allow, but, where the policy or renewal has, before the expiration of the relevant period specified in subsection (1) of this section for the furnishing of the return or, where the Commissioner has allowed further time, before the expiration of that further time, been received in this State and duly stamped under section thirteen A, no duty is payable under this section.

“(5) A person resident in this State who on or after the first day of October 1968 has effected or effects insurance of the nature referred to in subsection (1) of this section and who—

- (a) neglects or fails to furnish a return as required by that subsection; or
- (b) accepts payment of, or agrees to have allowed to him in account, any money upon or in respect of any insurance for which a return is required by that subsection has not been furnished,

is liable to a penalty of forty dollars and, in addition to that penalty, is liable to pay an amount equivalent to the duty which would have been payable had the return been furnished.

“(6) Any person who furnishes a return pursuant to subsection (1) of this section which is false or misleading is liable to a penalty of two hundred dollars and, in addition to that penalty, is liable to pay an amount equivalent to the duty evaded.

“(7) For the purposes of this section ‘person resident in this State’ and ‘person’, in the case of a company, include—

- (a) a company which is registered under any of the provisions of the *Companies Act 1962*, whether incorporated in this State or not; and
- (b) a company which carries on business in this State.

“(8) Subsection (7) of this section shall not be construed as limiting the construction of any provision of this Act.

Returns to be made in respect of certain insurances. *Ibid.*, s. 88c.

“13AC—(1) Every person—

- (a) with whom there was or is effected on or after the first day of October 1968, by any person resident in this State any insurance in respect of an event which may happen in this State and who in connection therewith issued or issues a policy of insurance or a renewal of any such policy outside this State; or
- (b) who for or on behalf of any person resident in this State arranged or arranges on or after the first day of October 1968 any insurance in respect of an event which may happen in this State for which insurance a policy of insurance or a renewal of any such policy was or is issued outside this State,

shall furnish a return to the Commissioner giving such particulars of the policy or renewal as may be prescribed.

“(2) Every such return shall be furnished in the manner and at the time or times prescribed and any such return may contain particulars of more than one policy or renewal.

“(3) In this section ‘insurance in respect of an event which may happen in this State’ does not include insurance—

- (a) upon the property of His Majesty;
- (b) against loss by fire on the tools, implements of work or labour used by any working mechanic, artificer, handicraftsman, or labourer, if such insurance is effected by a separate policy in a distinct sum; or
- (c) the policy for which, if effected in this State, would be exempt from duty under the third schedule.

“(4) Any person resident in this State shall, when required by the Commissioner by notice in writing, furnish to the Commissioner written particulars of any insurance of the nature referred to in subsection (1) of section thirteen AB effected by such person on or after the first day of October 1968, which particulars shall be furnished within the time specified in the notice.

“(5) A person who neglects or fails to furnish a return or written particulars, as the case may be, in accordance with this section or who furnishes any return or written particulars, as the case may be, which is false or misleading is liable to a penalty of two hundred dollars.

“(6) Any return and any written particulars furnished under this section is admissible in evidence in any proceedings under section thirteen AB or section thirteen AD and shall be *prima facie* evidence of the facts stated therein.

“(7) For the purposes of this section ‘person resident in this State’ and ‘person’, in the case of a company, include—

- (a) a company which is registered under any of the provisions of the *Companies Act* 1962 whether incorporated in this State or not; and
- (b) a company which carries on business in this State.

“(8) Subsection (7) of this section shall not be construed as limiting the construction of any provisions of this Act.

“13AD—(1) Every policy of insurance, and every renewal of any such policy, issued out of and received in this State shall be liable to the same duty as is chargeable on a policy issued in this State. Stamping of foreign policies. *Ibid.*, s. 89.

“(2) Every such policy of insurance shall be stamped by the holder thereof with such duty within one month after it is first received in this State.

“(3) Every person who has in his possession or control, or who for any purpose avails himself of any such policy of insurance which is not duly stamped in accordance with this section is liable to a penalty of ten dollars and is also liable, in addition to that penalty, to pay an amount equivalent to the duty which would have been payable had the policy been duly stamped.

“(4) Where duty has been paid under section thirteen AB upon a return furnished under subsection (1) of that section and the policy of insurance, or renewal of any such policy, in respect of the insurance to which the return relates is thereafter received in this State, the duty so paid shall be allowed as a set-off against any duty payable pursuant to this section.

“13AE—(1) Any number of policies of marine insurance forming part of one set or series according to the custom of insurers shall be held to be one such policy for the purposes of this Act if one of the number is duly stamped. Policies of marine insurance in sets. *Ibid.*, s. 89A.

“(2) Upon proof of the loss or destruction of a duly stamped policy of marine insurance forming one of a set or series any other policy of the set may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed policy.”

**5** After section fourteen CAB of the Principal Act the following sections are inserted:—

“14CAC Where marketable securities are transferred, the following rules apply in determining their value for the purposes of this Act:— Valuation of marketable securities. Cf. No. 47 of 1920 (N.S.W.), s. 33. 22 Geo. V No. 23, s. 16A.

- (a) Where the securities are salable in a stock or share market, whether in this State or elsewhere, their value shall be deemed to be—

- (i) their price as quoted on any such market;
- or

- (ii) the average price on any or all such markets, according to the best evidence that can be obtained,  
on the day of the date of the relevant instrument or the business day next before it;
- (b) For the purposes of paragraph (a) of this section markets which an inhabitant of this State might be expected not to use for the sale of the relevant securities shall be disregarded;
- (c) The value of shares or stock in a company, whether incorporated within the Commonwealth or elsewhere, shall be determined upon the assumption that the memorandum and articles of association or rules of the company, at the relevant date, satisfied the requirements prescribed by the committee or governing authority of the stock exchange at or nearest to the place where the principal share or stock register is situated for the purpose of enabling that company to be placed on the current official list of that stock exchange;
- (d) No regard shall, in determining the value of any such shares or stock, be had to any provision in the memorandum or articles of association or rules of the company whereby or whereunder the value of the shares or stock of any member is to be determined; and
- (e) Where shares or stock in a company are not quoted on the official list of a stock exchange, the Commissioner may, in his discretion, notwithstanding anything contained in paragraphs (c) and (d) of this section, adopt as the value of any such shares or stock such sum as the holder thereof would receive in the event of the company's being voluntarily wound up as on the day of the transfer, notwithstanding that no such winding up is intended or contemplated.

Special provisions relating to contracts of sale.

Cf. No. 47 of 1920 (N.S.W.), s. 41.

“14CAD—(1) For the purposes of this section and of item 8A in the second schedule ‘contract of sale’ means a contract of sale being an agreement for the sale, conveyance, or transfer of real property in this State and includes an assignment of the purchaser’s rights under such a contract.

“(2) An agreement for the exchange of any property for any other property shall for the purposes of this Act be deemed to be an agreement for the sale of the property to be exchanged, and where the agreement is constituted or evidenced by two or more instruments it shall be sufficient if any one of such instruments is stamped with the duty aforesaid.

“(3) Section nine shall apply to contracts of sale as if their first execution occurred six months, or such longer period as the Commissioner may allow, later than it did.

“(4) Where duty has been paid on a contract of sale under item 8A in the second schedule, duty on a conveyance to a person entitled thereunder is payable under paragraph (b) of item 9 in that schedule and not under paragraph (a) of that item.

“(5) Where duty has been paid under item 9 in the second schedule on a conveyance made pursuant to a contract of sale on which duty has not been paid under item 8A in that schedule and which might still be stamped without penalty when duty was paid on the conveyance, no duty is payable on that contract.

“(6) For the purposes of ascertaining whether duty is payable under item 8A or item 9 in the second schedule—

- (a) a person submitting a conveyance of real property to an assessor for the assessment of the duty payable in respect thereof shall produce therewith to the assessor—
  - (i) the contract of sale, if any, to which the conveyance gives effect; or
  - (ii) a statutory declaration stating how the grantee or transferee became entitled to the conveyance or why the property is conveyed to him;
- (b) where the conveyance is from a vendor to a person having no direct contractual relationship with him, the person so submitting the conveyance shall in his statutory declaration state so far as he can how the vendor comes to be conveying to him; and
- (c) a vendor, grantor, or transferor of real property shall if required by an assessor produce to him any contract of sale of real property that has not been completed by a conveyance and is liable to a penalty of two hundred dollars if he fails to do so.

“(7) Where duty has been paid on a contract for sale under item 8A in the second schedule and that contract is afterwards rescinded or annulled the duty paid thereon shall be refunded by the Commissioner to the party to the agreement by whom or on whose behalf the duty was paid, or to his executors, administrators, or assigns, upon application made therefor in accordance with the prescribed form within twelve months of the agreement's rescission or annulment.

“(8) Subsection (7) of this section does not apply where the purchaser or any person claiming under him has entered into possession of or has attorned tenant of the property, nor unless the Commissioner is satisfied that the contract has not been rescinded or annulled only to avoid the stamp duty upon a subsale of the property.

“(9) Where any property is agreed to be purchased by two or more persons otherwise than as joint tenants, the contract for the purchase shall specify the aliquot part to

be taken by each purchaser, and in the absence of such specification the purchasers shall for the purposes of this Act be deemed to have purchased the property in equal shares.

“(10) Where a contract for the sale, conveyance, or transfer of land provides for completion more than six months after its first execution, the purchaser may submit it to the Commissioner and if he satisfies the Commissioner that he is buying the land in order to dwell thereon as his usual abode the Commissioner shall make a note on the contract that it is not dutiable before conveyance or transfer, as the case may be, or resale sooner.

“(11) When a contract is so noted, section nine shall apply to it as if its first execution occurred on the date of—

- (a) the conveyance or transfer pursuant thereto; or
- (b) first execution of any contract of sale of the same land made between the purchaser or his successor in interest as vendor and some other person, whichever is the earlier.”.

**6** Section fourteen F of the Principal Act is repealed.

**7** After section nineteen of the Principal Act the following sections are inserted:—

“19A Notwithstanding any other provision of this Act, where in an instrument effecting the conveyance or transfer of any real or personal property there is as part of the consideration a valuable consideration that is less than the unencumbered value of the property, that instrument—

- (a) to the extent to which the valuable consideration is less than the unencumbered value of the property shall be treated as an instrument whereby property is given for a consideration other than a consideration in good faith adequate to the value of the property, and is subject to duty accordingly under the appropriate item in the second schedule; and
- (b) to the extent of the valuable consideration, shall be treated as a conveyance or transfer on sale for a consideration in good faith adequate to the value of the property.

“19B Notwithstanding any provision of this Act other than section nineteen A, where property is transferred for a consideration other than a consideration in good faith adequate to the value of the property, duty shall be paid on the instrument whereby the transfer is effected in accordance with the following rules:—

- (a) Duty shall be charged on the amount or value of the actual consideration, if any, at the rate appropriate to that amount or value as if the property were of no greater value; and
- (b) Duty shall be charged on the difference between the unencumbered value of the property and the amount or value of the actual consideration, if any, or, if there is no actual consideration, on

Special provisions relating to the payment of duty in certain cases where the consideration is inadequate.

Payment of duty where consideration inadequate. Cf. No. 58 of 1965, s. 4.

Increased rate of duty where consideration inadequate.

Cf. No. 47 of 1920 (N.S.W.), s. 66 (3A).



that unencumbered value at the rate specified in item 17 or paragraph (b) of item 22 of the second schedule, as the case requires, for an amount of value obtained by aggregating together—

- (i) the unencumbered value of the property less the consideration therefor, if any;
- (ii) the value of all property in this State (not being property comprised in an instrument exempt from duty under the third schedule) conveyed or transferred by the same person to any other on the day of, but executed by that person before, the date of the first-mentioned instrument or at any time within three years before that date without consideration in money or money's worth; and
- (iii) the unencumbered value of all property in this State (not being property comprised in an instrument exempt from duty under the third schedule) conveyed or transferred by that same person to any other on the day of, but executed by that person before, the date of the first-mentioned instrument or at any time within three years before that date upon a consideration in money or money's worth of less than the unencumbered value of the property so conveyed or transferred therefor, after deducting the value of the actual consideration.

“19C—(1) Where any addition is made to the property comprised in an instrument subject to duty under item 17 or paragraph (b) of item 22 of the second schedule (which relate to settlements, deeds of gift, &c.) and stamp duty has not previously been paid on the amount or value of that addition, a statutory declaration of the amount or value of the addition in the prescribed form shall be made by the trustee or some person acquiring an estate or interest therein or (in case of a corporation) by some other person on behalf of the corporation, and that declaration shall for the purpose of stamp duty be deemed to be an instrument—

Additional, or  
additions to,  
settlements,  
&c.  
No. 6375  
(Vic.), s. 88.

- (a) executed on the day on which the addition is added to or becomes subject to the original instrument; and
- (b) settling, giving, or declaring the trusts of the property in the terms of the original instrument.

“(2) Where—

- (a) the settlor or donor who executed any instrument subject to duty under either that item or that paragraph executes subsequently one or more further instruments of the kind mentioned in either of those items in favour of the same beneficiaries or donees as the original instrument or of any one or more of them;
- (b) any addition is made to the property subject to the original instrument or any such further instrument and stamp duty has not previously been paid on the amount or value of that addition; or
- (c) both such a further instrument is executed and such an addition is made,

then the amount or value of the property comprised in each such further instrument and the amount or value of each such addition executed or made within three years immediately prior to the date of the instrument last executed or the date of the addition last made (whichever is the later date) shall, together with the amount or value of the property comprised in such original instrument (if executed within three years immediately prior to the date of the instrument last executed or the date of the addition last made, whichever is the later) and together with the amount or value of the property comprised in the instrument last executed or addition last made (whichever is the later), be regarded for the purpose of stamp duty as property comprised within one instrument; and the further instrument last executed or the statutory declaration with respect to the addition last made (whichever is the later) shall be chargeable with stamp duty calculated on the aggregate sum of the values of the property so deemed to be comprised in one instrument; but from the stamp duty so calculated there shall be deducted all payments of stamp duty previously made in respect of any such property and the balance only shall be payable as stamp duty in respect of the further instrument last executed or addition last made (whichever is the later).

“(3) If a person transfers property pursuant to an instrument of the kind mentioned in either of those items that is additional to the property comprised therein in respect of which no declaration has been made as required by subsection (1) of this section he becomes indebted to His Majesty in a sum equal to twice the duty that would have been payable on the declaration.

“(4) Where a person, with intent to augment the property comprised in an instrument such as is first in this section mentioned, releases, forgives, or acquits a debt or does nothing to prevent its becoming statute-barred he shall be deemed to have made an addition to the property of the amount of the debt.”

**8** The second schedule to the Principal Act is amended— The second schedule.

(a) by inserting, before item 1, the following items:—

“ 00	Agreement under the hands of the parties not elsewhere in this schedule included .. .. .	1.00	By the parties to the agreement.
“ 0	Appointment of new trustee .. .. .	3.00	By the person making the appointment.”;

(b) by inserting, after item 5, the following item:—

“ 5A	Caveat under the <i>Real Property Act 1862</i> .. .. .	3.00	By the person lodging the caveat.”;
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(c) by inserting, after item 8, the following item:—

“ 8A	Contract of sale as defined in section fourteen CAD .. .. .	As on a conveyance.	By the purchaser or person to whom the property is agreed to be conveyed or transferred.”;
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(d) by omitting paragraphs (b) and (c) of item 9 and substituting therefor the following paragraphs:—

“	(b) To any person entitled to the property conveyed under a contract of sale duly stamped .. .. .	0.75	} By the person so entitled.”;
“	(c) To any person otherwise entitled in equity to the property conveyed .. .. .	1.00	
“	(d) To any person entitled at the request or direction of a person so otherwise entitled in equity to the property .. .. .	1.00	

(e) by omitting from item 10 the numerals “1.00” and substituting therefor the numerals “3.00”;

(f) by inserting, after item 14A, the following item:—

“14B	Partnership agreement, being an agreement whether by deed or otherwise, for entering into, varying the conditions of, or dissolving a partnership .. .. .	3.00	By the parties to the agreement.”;
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(e) by inserting in the paragraph referring to item 13, at the end, the words "Any lease under section 16 of the *Homes Act 1935*.";

(f) by adding at the end of the paragraph referring to item 25 the following sub-paragraph:—

"Any application for the transfer of registration of a motor vehicle made by the personal representative of a deceased person for the purpose of its registration in the name of a person to whom it is bequeathed in the last will of the deceased person or who is beneficially entitled to it under Part V of the *Administration and Probate Act 1935* (which relates to the distribution of the residuary estate of a person dying intestate)."; and

(g) by omitting from the paragraph headed "General" the first and last items and substituting for the last item the following item:—

"Any instrument on which duty would otherwise be payable by a person constituted, established, or appointed by or under an Act or under the Royal prerogative to administer or control any department, business, undertaking, or public institution on behalf of the State who is declared by proclamation to have exemption from all duties under the second schedule."

**10** The fourth schedule to the Principal Act is amended— The fourth schedule.

(a) by inserting in rule 4A, after paragraph (c), the following paragraph:—

"(ca) Where an agreement is for a term certain of less than two years with provision for overholding such that the agreement may remain in force for an indefinite period it shall be dutiable as an agreement for a term of indefinite duration;"

(b) by transposing the word "and" at the end of paragraph (c) to the end of that paragraph;

(c) by omitting from paragraph (a) of rule 5 the words "conveyance or a mortgage" and substituting therefor the words "contract of sale, conveyance, mortgage, settlement, deed of gift, or declaration of trust, or transfer of marketable securities"; and

(d) by omitting paragraph (d) of that rule and substituting therefor the following paragraphs:—

"(d) where an instrument relates to several matters such that, if those matters were the subjects of separate instruments, of those instruments—

(i) one would be subject to duty and another would not; or

(ii) one would be subject to duty at one rate and another would be subject to duty at another rate,

the instrument shall be deemed to be separate instruments, as many as there are different rates involved, and so much as could be in an instrument not subject to duty shall be

ignored, except in the case of a receipt in the body of the instrument for the consideration paid on a conveyance, mortgage, or other transaction given effect to by the instrument and in respect of which the instrument is subject to duty, which receipt shall be ignored;

“(e) where an instrument such as is mentioned in paragraph (d) of this rule refers to a valuable consideration for things in respect of which it is to be deemed under that paragraph to be separate instruments (and for the purpose of this paragraph matters to be ignored under that paragraph shall be deemed a separate instrument) if the consideration is not apportioned between the things in respect of which it is to be deemed separate instruments, the Commissioner may assume such an apportionment as he deems reasonable.”

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## MEDICAL.

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### No. 52 of 1968.

AN ACT to amend the *Medical Act 1959*.

[14 November 1968.]

**B**E 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 *Medical Act 1968*.

(2) The *Medical Act 1959*, as subsequently amended, is in this Act referred to as the Principal Act.

Special  
licences.

**2** Section nineteen of the Principal Act is amended by omitting subsection (13) thereof and substituting therefor the following subsection:—

“(13) The Council shall not grant, in any one year, a greater number of limited registrations under subsection (7) of this section than such number as the Minister, after consultation with the Council, may determine, either generally or in respect of that year.”