

STAMP DUTIES (No. 3).

No. 67 of 1968.

AN ACT to amend the *Stamp Duties Act 1931*
and to provide for its reprinting.

[20 December 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:—

PART I.**PRELIMINARY.**

1—(1) This Act may be cited as the *Stamp Duties Act* Short title
and citation.
(No. 3) 1968.

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

2—(1) After section one of the Principal Act the following
section is inserted:—

“2 The enactments that are specified in the first schedule Repeal.
are repealed.”.

(2) This section shall be deemed to have commenced at the
commencement of the Principal Act.

3—(1) The Principal Act may, before the commencement Reprinting
of Act.
of Part II of this Act, be reprinted in accordance with the
Amendments Incorporation Act 1906 as if that Part and
Part III had commenced, but with appropriate annotation to
show that it represents the Act as on and after the commence-
ment of Parts II and III.

(2) A copy of the Act so reprinted shall have no evidentiary value until the commencement of Parts II and III.

(3) At the same time as action under subsection (1) of this section action may be taken to give effect to section eighty-one of the Principal Act as about to be inserted by section sixteen of this Act by the printing and publication of additional copies in loose-leaf form, in respect of which subsection (3) of that section eighty-one shall be deemed to be in force.

PART II.

DIVISION AND REARRANGEMENT OF THE PRINCIPAL ACT.

Commence-
ment of Part.

4 This Part shall commence on a date to be fixed by proclamation, which date shall be not before the Principal Act, reprinted as provided in section three, is available to the public.

Reorganiza-
tion of the
Principal Act.

5 The Principal Act is amended—

- (a) by renumbering the sections as shown in the first schedule;
- (b) by transposing them in numerical order in accordance with their new numbers;
- (c) by inserting headings as set forth in the second schedule;
- (d) by renumbering the items in the second schedule as shown in the third schedule to this Act;
- (e) by transposing those items in numerical order in accordance with their new numbers;
- (f) by amending the references to those items in the first column of the third schedule to agree with their new numbers and by transposing those references and the corresponding provisions in the second column of that schedule into the same order as the items referred to; and
- (g) by making consequential amendments of references to sections and other portions of the Act as set forth in the fourth schedule.

PART III.

AMENDMENT OF THE PRINCIPAL ACT.

Commence-
ment of Part.

6 This Part shall commence on a date to be fixed by proclamation.

7 Section three of the Principal Act is amended—

Interpre-
tation.

- (a) by omitting from subsection (1) the definition of “instrument” and substituting therefor the following definition:—

“‘instrument’ means a deed, writing, or document—

- (a) coming within a category specified in the second schedule; or
(b) on which duty is charged by this Act,

and where any such instrument bears an endorsement or addition of such a nature that if it were in a separate writing duty would be charged on that writing by this Act it shall be deemed to be a separate instrument in respect of that endorsement or addition;”;

- (b) by inserting in that subsection, after the definition of “owner” the following definition:—

“‘person on section thirty-seven’ means a person who has given notice to the Commissioner under subsection (1) of section thirty-six and has not given notice of revocation thereof;” and

- (c) by omitting from that subsection the definition of “receipt” and substituting therefor the following definition:—

“‘receipt’ means any note, memorandum, or other writing—

- (a) whereby any money, bill of exchange, or promissory note for money is acknowledged or expressed to have been received or deposited or paid;
(b) whereby any debt or demand or any part of a debt or demand is acknowledged to have been settled, satisfied, or discharged;
or
(c) which signifies or imports any such acknowledgement,

whether it is or is not signed with the name of any person, and includes any cash sale docket, that is to say, an instrument, issued or tendered to—

- (d) a purchaser of goods for cash; or
(e) a person for whom any goods are repaired or serviced for cash,

immediately upon the purchase, repair, or servicing of the goods, being an instrument that denotes the description of the goods and the price, rate, or amount then paid in respect of the purchase, repair, or servicing of the goods, but does not acknowledge the receipt of the cash;”.

8 After section seven of the Principal Act the following section is inserted in Part II:—

Exchange of
information.

“8—(1) The Commissioner or any person authorized by him may communicate to the Commissioner, Second Commissioner, or a Deputy Commissioner under any law of the Commonwealth relating to taxation or to any person authorized by any such Commissioner, Second Commissioner, or Deputy Commissioner any information respecting the affairs of any person disclosed or obtained under the provisions of this Act.

“(2) The Commissioner or any other person who is or has been employed in the administration of this Act shall not, either while he is, or after he ceases to be, so employed—

(a) either directly or indirectly, except in the performance of any function or duty in relation to this Act or in accordance with subsection (1) of this section, make a record of, or divulge or communicate to any person, any information acquired by him respecting the affairs of any other person in the course of that employment; or

(b) be required to produce in court any document in his custody in the course of his employment or to divulge or communicate to any court any matter or thing coming under his notice in the course of his employment, except where it is necessary to do so for the purpose of carrying into effect the provisions of this Act or of any corresponding previous enactment.

Penalty: Five hundred dollars or six months' imprisonment.”.

9 After section twenty-six of the Principal Act the following section is inserted in Division III of Part III:—

Calculation
of amounts
included in
returns.

Cf. No. 6375
(Vic.), s. 53k.

“27—(1) Where the Commissioner is satisfied that it is not reasonably practicable to calculate precisely any amount which is to be set out in a return or statement to be forwarded by a person to him for the purposes of this Act, he may agree to accept returns or statements from that person in which that amount is calculated in such manner or on such basis as he thinks fit.

“(2) An agreement under this section may be cancelled by notice in writing under the hand of the Commissioner given to that person.”.

10 After section thirty-two of the Principal Act the following sections are inserted in Division I of Part IV:—

“33—(1) For the purposes of this Division and Part II of the third schedule ‘money’ includes a bill of exchange and a promissory note for money. ^{Interpretation.}

“(2) Where money is exchanged for money a party to the exchange shall for the purposes of this Division and Part II of the third schedule be deemed not to have received money except to the extent (if any) that he receives an amount of money which, or the nominal or face value of which, being a bill of exchange or promissory note for money, is greater than the amount of money or the nominal or face value of money, being a bill of exchange or promissory note for money, paid by him.

“34—(1) Subject to this Act duty as provided in subsection (2) of this section shall be paid on every receipt by the person signing the receipt or, where the receipt is not signed, by the person making out the receipt. ^{Charge of duty on receipts.}

“(2) The duty for the purposes of subsection (1) of this section is—

(a) where the duty is payable by a person to whom section thirty-six applies, otherwise than as provided in paragraph (b) of subsection (1) of section thirty-seven, and the sum on which duty is to be calculated is or exceeds one cent, one cent for every ten dollars or fraction of ten dollars in that sum; and

(b) where the duty is payable by any other person and the sum on which duty is to be calculated is or exceeds ten dollars, one cent for every ten dollars or fraction of ten dollars in that sum.

“35—(1) In all cases where if a receipt were made out in respect of money received, deposited, or paid or a debt or demand settled, satisfied, or discharged, it would be liable to duty under section thirty-four, the person who receives that money or discharges, foregoes, accepts satisfaction of, or gives a release or acquittance of, the debt or demand shall make out a receipt therefor. ^{Duty to make out and give receipts.}

“(2) A party on the other side of a transaction for which a receipt is required by this section to be made out or his agent in that transaction may ask for, and is entitled, if he asks, to be given, a receipt.

“(3) If a receipt required by this section to be made out, is not given or sent to a person entitled thereto, the person making out the receipt shall preserve that receipt for three years from the date of making it out.

“(4) The obligation imposed by this section to make out a receipt is not affected in any way by any commercial practice or by the use of any system or method of accounting or recording transactions or by not using any such system or method.

“(5) A person required by this section to make out a receipt shall do so with reasonable diligence and in every case within one month after the transaction to which it applies.

Power to pay
receipt duty
on statement.
No. 7585
(Vic.), s. 53B.

“36—(1) A person to whom this section applies may give notice in writing in the prescribed form to the Commissioner that he elects to pay stamp duty under section thirty-seven and a person who has given such a notice may revoke the notice by giving notice of revocation in the prescribed form to the Commissioner.

“(2) The Commissioner shall assign a serial number to every notice of election given to him under subsection (1) of this section.

“(3) A person on section thirty-seven is not liable to pay stamp duty by impressed or adhesive stamps in respect of any receipt made out by him after becoming such a person but is liable for the payment of stamp duty in accordance with the provisions of section thirty-seven.

“(4) This section applies—

- (a) to any person carrying on a trade, business, or profession otherwise than as an employee;
- (b) to any body corporate; and
- (c) to any person declared on the application of that person by the Commissioner by notice in writing under his hand to be a person to whom this section applies.

“(5) Where this section applies to a natural person who is carrying on a trade, business, or profession, or is a person declared under paragraph (c) of subsection (4), it applies to him only in respect of—

- (a) his trade, business, or profession; or
- (b) the capacity by reason of which he is declared under paragraph (c),

as the case may require, and in respect of his private or other affairs or capacities, as the case may require, he shall be deemed to be a separate legal person.

“(6) For the purposes of this Division an unincorporate body of persons declared under paragraph (c) of subsection (4) of this section is a separate legal person from the persons composing it as if it were a corporation.

Payment of
duty on
statement.
Ibid., s. 53B.

“37—(1) A person on section thirty-seven shall—

- (a) forward to the Commissioner at such intervals and in respect of such periods as are prescribed or as the Commissioner directs in writing in any particular case a statement in the prescribed form verified in the prescribed manner of—
 - (i) the total of all amounts received or deemed to have been received by, deposited with, or deemed to have been

deposited with, or paid or deemed to have been paid to, that person during the period to which the statement relates;

- (ii) the total of the amounts or payments a receipt for which would have been exempt from stamp duty under this Act; and
- (iii) the difference between the totals referred to in sub-paragraphs (i) and (ii) of this paragraph,

or, where the Commissioner has so directed in writing, of the difference referred to in sub-paragraph (iii) of this paragraph;

- (b) pay in cash to the Commissioner as stamp duty on that statement an amount calculated on the amount of the difference referred to in sub-paragraph (iii) of paragraph (a) of this subsection as provided in section thirty-eight; and
- (c) enface on every receipt given by him 'S.D.R.' and the serial number assigned by the Commissioner to the notice given by that person to the Commissioner, and thereupon every such receipt shall be deemed to be duly stamped.

"(2) The duty paid by any person in accordance with subsection (1) of this section shall be denoted on the statement by cash register receipt imprint.

"(3) Where a person has given notice of revocation as mentioned in subsection (1) of section thirty-six, his obligation under this section continues in respect of all transactions before the date of the notice as if he had given no such notice, and in respect of those transactions he shall be deemed for all purposes to have given no such notice.

"(4) Where a person subject to paragraph (a) of subsection (1) of this section keeps separate accounts of different branches of his affairs, he may with the written approval of the Commissioner forward a separate statement for the purposes of that subsection in respect of the several branches.

"38 Persons required by section thirty-seven to pay duty on statements shall pay duty at the rate of one cent for every ten dollars or fraction thereof of the total amount shown in the statement."

Rate of duty on statements.

11 Section thirty-nine of the Principal Act is amended by omitting subsection (2) and substituting therefor the following subsection:—

Receipts to be given for transfers of money from current account to fixed deposit.

"(2) Subject to section thirty-seven duty calculated in accordance with section thirty-four is payable on a receipt made out pursuant to this section as if it were a receipt given in acknowledgement of the deposit of a sum of money equivalent to the sum of money specified in the receipt."

Receipts to be made out in respect of certain deposits, &c.

12 Section forty of the Principal Act is amended by omitting from subsection (1) the words "duly stamped".

13 After section forty of the Principal Act the following sections are inserted:—

Receipts by agents.

"41—(1) Where an agent receives money on behalf of a principal who resides or carries on business in this State—

- (a) the receipt made out therefor by the agent is not liable to duty under this Division; but
- (b) a receipt made out by the principal when the money is received by him from the agent or accounted for to him by the agent is so liable.

"(2) Where an agent receives money on behalf of a principal who does not reside or carry on business in this State—

- (a) the receipt made out therefor by the agent is liable to duty under this Division; but
- (b) a receipt made out by the principal when the money is received by him from the agent or accounted for to him by the agent is not so liable.

"(3) Where an agent receives money on behalf of a principal who does not reside or carry on business in this State for freight payable to that principal on goods exported from this State to a place outside the Commonwealth, no receipt made out therefor by either the principal or the agent is liable to duty under this Division.

"(4) Where an agent receives money from his principal for payment to a third person—

- (a) the receipt made out therefor by the agent is not liable to duty under this Division; but
- (b) a receipt made out therefor by that third person is so liable.

"(5) For the purposes of this section—

- 'agent' includes a legal practitioner and a broker as defined in section three;
- 'principal', used in respect of an agent who is a legal practitioner, includes any client.

Receipts by marketing agents for primary producers.

Cf. 9 & 10 Geo. VI No. 41, s. 2.

"42—(1) A producer who sends any product to—

- (a) a marketing board, fund, or other authority;
- (b) an auctioneer or other agent; or
- (c) trustees of a marketing pool,

for sale, whether on his own behalf or not, is exempt from duty on a receipt for the proceeds of the sale, if—

- (d) a stamp for the required duty is affixed to the account sales sent to him and cancelled by the person who affixes it, the value of which stamp may be charged in the account sales to the producer; or
- (e) the amount received by the producer is included by him in a statement under section thirty-seven.

“(2) In this section—

‘producer’ means a person by whom or on whose behalf a product is grown, produced, obtained, or prepared (otherwise than by any process of manufacture) for sale, and, where the product is so grown, produced, obtained, or prepared pursuant to a share-farming agreement, includes every party to the agreement, but does not include an employee;

‘product’ means—

- (a) any product of agriculture, horticulture, grazing, poultry-farming, bee-keeping, hunting, fishing within the meaning of the *Fisheries Act 1959*, or mining within the meaning of the *Mining Act 1929*;
- (b) forest produce within the meaning of the *Forestry Act 1920*;
- (c) stones, sand, gravel, and shingle;
- (d) seaweed; and
- (e) any article of commerce prepared (otherwise than by any process of manufacture) from anything mentioned in paragraphs (a), (b), (c), and (d) of this definition;

‘sale’ includes any disposal by way of trade.

“43—(1) Where a person resident or carrying on business in this State receives or is deemed to have received outside this State payment for goods supplied or services rendered in this State, the payment shall, for the purposes of this Division, be deemed to have been received in this State.

Payments deemed to be made in Tasmania.
Cf. No. 7585 (Vic.), s. 52.

“(2) For the purposes of this section where goods in this State are taken out of this State without change of ownership and then supplied they shall be deemed to have been supplied in this State.

“(3) This section does not apply to a payment for which a receipt must, under the laws of the State or Territory of the Commonwealth in which the payment is made, be made out and be subject to stamp duty under those laws.

“44 Where a receipt is made out in respect of the settlement, satisfaction, or discharge of a debt or demand or part thereof and—

Receipts for uncertain amounts.

- (a) what is to be received by or done for the person making out the receipt is not a sum of money or payment of a sum of money, the receipt shall state the value in money of what is to be received by or done for that person, and duty shall be calculated on that value; and
- (b) where a sum expressed in a foreign currency is to be received the receipt shall state the value thereof in money current in this State at the ruling rate of exchange, and duty shall be calculated on that value.

Multiple receipts and books of account.

“45 Where a person makes out more than one receipt in respect of the same receiving, deposit, payment, settling, satisfaction, or discharge—

- (a) if he gives a receipt to another party to the transaction he shall stamp that receipt, unless he may and does enface that receipt as provided in paragraph (c) of subsection (1) of section thirty-seven and is not bound to stamp or enface the other receipt or receipts; and
- (b) if he does not so give a receipt he is not bound to stamp or enface more than one of the receipts.

Exemptions.

“46 Receipts made out for or in respect of the purposes or transactions set forth in Part II of the third schedule are exempt from duty under this Division.”.

Offences.

14 Section seventy-six of the Principal Act is amended—

(a) by omitting subsections (4) and (4A) and substituting therefor the following subsections:—

“(4) No person shall—

- (a) fail to make out a receipt as provided in subsection (1) of section thirty-five;
- (b) fail to give a receipt as provided in subsection (2) of that section;
- (c) fail to preserve a receipt as provided in subsection (3) of that section;
- (d) in relation to any transaction in respect of which he is required by Division I of Part IV to make out a receipt if he is not a person on section thirty-seven—
 - (i) make out a receipt on which duty is payable and which is not duly stamped;
 - (ii) make out or give a receipt for a less sum than the amount received or the amount under which duty is to be calculated under section forty-four; or
 - (iii) separate or divide any such amount, or aggregate any such amount with any other, with intent to evade the duty payable in respect thereof or of any part thereof; or

(e) accept a receipt made out in contravention of sub-paragraph (ii) of paragraph (d) of this subsection.

Penalty: One hundred dollars.

“(4A) No person shall enface on a receipt ‘S.D.R.’ and a number otherwise than in accordance with paragraph (c) of subsection (1) of section thirty-seven.

Penalty: One thousand dollars.

“(4B) No person who has given notice to the Commissioner under section thirty-six shall forward to the Commissioner a statement for the purposes of section thirty-seven that is false in a material particular.

Penalty: One thousand dollars.

“(4C) No person who has given such a notice shall fail to forward to the Commissioner a statement as required by section thirty-seven.

Penalty: One hundred dollars.”; and

(b) by adding, after subsection (10), the following subsection:—

“(11) A person who makes any declaration required by or under Division I of Part IV that is false in any particular is liable to a penalty of one thousand dollars.”.

15 Section eighty of the Principal Act is amended by Regulations. adding, at the end thereof, the following subsections:—

“(3) Regulations for the purposes of Division I of Part IV may provide for the giving of information to the Commissioner in respect of any transaction that he believes or suspects involves a dutiable receipt and for its verification by statutory declaration.

“(4) Regulations for the purposes of this Act may provide for penalties not exceeding one hundred dollars for their contravention.”.

16 After section eighty of the Principal Act the following Part is inserted:—

“ PART VI.

“ REPRINTING OF THIS ACT.

“81—(1) Notwithstanding anything contained in the Loose-leaf *Amendments Incorporation Act 1906*, the Government Printer system. may—

(a) print and publish this Act in loose-leaf form; and

- (b) as this Act is amended print and publish with the amendments such leaves as have been affected so that they can be substituted for the original or subsequent leaves to show the Act as it would be if reprinted in accordance with the *Amendments Incorporation Act 1906*.

“(2) Leaves printed in accordance with paragraph (b) of subsection (1) of this section shall have such annotations for the guidance of users as the Attorney-General may approve.

“(3) Subsection (2) of section forty-four of the *Evidence Act 1910* (which makes copies of Acts purporting to be printed by the Government Printer to be deemed *prima facie* to be correct copies) does not apply to loose-leaf copies published under this section, and notification to that effect shall appear on the title pages thereof.”.

The second
schedule.

- 17** The second schedule to the Principal Act is amended—
- (a) by omitting from the heading to Part IV the word
“RECEIPTS.”; and
- (b) by omitting item 40.

The third
schedule.

- 18** The third schedule to the Principal Act is amended—
- (a) by inserting after the heading “INSTRUMENTS EXEMPTED FROM DUTY” the following heading:—
- “PART I.
- “FROM DUTIES IMPOSED UNDER THE SECOND SCHEDULE.”;
- (b) by omitting the heading “FROM DUTIES IMPOSED UNDER PART I.”;
- (c) by omitting from sub-paragraph (l) of the paragraph referring to item 17 the word “schedule” and substituting therefor the word “Part”;
- (d) by omitting the headings “FROM DUTIES IMPOSED UNDER PART II.” and “FROM DUTIES IMPOSED UNDER PART IV.”;
- (e) by omitting the paragraph referring to item 40;
- (f) by omitting from the heading “FROM ALL DUTIES WHATSOEVER” the word “WHATSOEVER” and substituting therefor the words “UNDER THE SECOND SCHEDULE”;
- (g) by adding at the end thereof the following Part:—

“PART II.

“FROM DUTIES IMPOSED BY DIVISION I OF PART IV.

Division I.

1. Payment of salary and wages.
2. Payment of allowances for travelling, milage, fuel, light, quarters, clothing, and other matters made by an employer to an employee in respect of things done or suffered by the employee in the course of his employment.
3. Reimbursement to an employee of expense incurred by him on his employer's behalf.

Division II.

1. Payments by way of sick benefit or death benefit received from a registered friendly society or an industrial union, trade union, or association of employees.
2. Payments of money by way of medical benefits or hospital benefits by an organization registered or deemed to be registered under the *National Health Act* 1953 of the Commonwealth as amended from time to time or an Act of the Commonwealth in substitution therefor.
3. Payment made to or from a fund formed for the relief or benefit of members or former members, of naval, military, or air forces or of the dependants of such persons.
4. Payments for or on account of a pension, allowance, or benefit payable to the person receiving it, or if he is an agent, his principal, under any law of the Commonwealth.
5. Payments to a person for or on account of an allowance, pension, or financial assistance out of moneys available for that purpose to the Social Welfare Department.
6. Payments into a court, or out of a court to the person entitled thereto or to some person on his behalf, of moneys payable under an order made under the *Maintenance Act* 1967.
7. Payments to or by the Collector within the meaning of Part IV of the *Maintenance Act* 1967 for the purposes of that Part.
8. Payments by way of compensation or other benefit under the *Workers' Compensation Act* 1927 or the *Workers' (Occupational Diseases) Relief Fund Act* 1954.
9. Payments of any annuity, pension, or superannuation from a superannuation, provident, or other like fund, or in pursuance of any scheme for providing benefits for retired employees or their dependants, or refunds of contributions from any such fund or pursuant to any such scheme.

Division III.

1. Payment to a banker by way of deposit in a bank account for the credit of a depositor but not a payment in respect of which a receipt is required by section forty to be made out.
2. Withdrawal of money by a depositor from a banker.
3. Payment by one banker to another in the ordinary course of banking business other than a payment in respect of which a receipt is required by section thirty-nine or section forty to be made out.
4. Acknowledgement by a banker of the receiving of a bill of exchange or promissory note for the purpose of being presented for acceptance or payment.
5. Payment by way of deposit or loan with or to any person where the deposit or loan is at call or for a term of twelve months or less and repayment of the principal money of such a deposit or loan.
6. Delivery of money to or by a carrier between banks or between a bank and a customer.

Division IV.

1. For interim receipts, stated to be such, and duly dated, and given for or on account of a premium payable in respect of insurance and which on the face thereof expires at the end of fourteen days from the date thereof.
2. Payments to a body formed for charitable purposes or for public or religious purposes that are not also charitable.
3. For money paid out by the Australian Post Office on money orders.
4. Repayments of overpaid taxes, rates, duties, or imposts payable pursuant to an Act or Commonwealth Act.
5. Betting transactions with a bookmaker or totalizator, including payment of winnings.
6. Repayment of a deposit by a tenderer.
7. Payment to a member of a stock exchange on the sale of marketable securities by him on his own account or behalf where those marketable securities were purchased by him within two clear days (not being days on which the stock exchange of which he is a member is closed) next before that sale.
8. Payment of principal or interest on—
 - (a) a bond, debenture, or Treasury bill issued by the Government of this State or of the Commonwealth; or
 - (b) inscribed stock of either Government.
9. Payment of principal or interest on—
 - (a) a bond or debenture issued by;
 - (b) a loan made to; or
 - (c) inscribed stock of,
 a body whose payment in this regard is guaranteed by the Government of this State.
10. Payment of the proceeds of sale of the right to repayment of moneys borrowed by the Commonwealth.
11. Payments to a manufacturer of butter or cheese upon the resale by him of butter or cheese that he has purchased from the Australian Dairy Produce Board.

Division V.

1. Payment of moneys appropriated by Parliament to a person designated by Parliament to receive them.
 2. Payments to a municipality or the Municipal Association of Tasmania.”
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THE FIRST SCHEDULE.

(Section 5.)

Present section number.	Renumbered as number	Present section number	Renumbered as number
4	9	14G	64
4A	4	14H	65
7	11	14J	66
7A	12	14K	67
7B	13	14L	68
8	14	14M	69
9	15	14N	72
10	16	14P	73
11	17	15	7
11A	53	15A	60
12	74	16	28
12A	39	17	29
12B	40	18	30
13	24	19	31
13A	47	19A	25
13AB	48	19B	26
13AC	49	19C	71
13AD	50	20	18
13AE	51	20A	23
13B	52	21	19
14	75	22	20
14A	54	22A	21
14B	55	22B	22
14C	56	23	76
14CAA	57	24	32
14CA	58	25	10
14CAB	59	25A	79
14CAC	63	26	77
14CAD	70	26A	78
14D	61	27	80
14E	62		

THE SECOND SCHEDULE.

(Section 5.)

HEADINGS.

1. Before section 1.

PART I.

PRELIMINARY.

2. Before section 4.

PART II.

ADMINISTRATION.

3. Before section 9.

PART III.

GENERAL PROVISIONS.

Division I—Imposition and appropriation of duty.

4. Before section 11.

Division II—Payment of duty.

5. Before section 19.

Division III—Assessment of duty.

6. Before section 28.

Division IV—Enforcement and recovery of duty.

7. Before section 39.

PART IV.

SPECIAL PROVISIONS.

Division I—Receipts.

8. Before section 47.

Division II—Insurance.

9. Before section 54.

Division III—Transactions on credit.

10. Before section 61.

Division IV—Marketable securities.

11. Before section 70.

Division V—Contracts of sale.

12. Before section 71.

Division VI—Settlements.

13. Before section 72.

Division VII—Orders to pay money.

14. Before section 74.

Division VIII—Miscellaneous.

15. Before section 76.

PART V.

OFFENCES AND REGULATIONS.

NOTE.—The section numbers given in this schedule are their new ones.

THE THIRD SCHEDULE.

(Section 5.)

Present item number	Renumbered as number	Present item number	Renumbered as number
00	1	15	25
0	2	16	26
1	3	17	28
2	4	18	29
3	5	19	30
4	6	19A	19
5	7	19B	15
5A	8	19C	14
6	9	19D	27
7	10	20	31
8	11	20A	32
8A	12	20B	33
9	13	20C	34
9A	21	21	35
10	16	22	36
11	17	22A	37
12	18	23	38
13	20	24	40
14	22	25	39
14A	23		
14B	24		

THE FOURTH SCHEDULE.

(Section 5.)

FIRST COLUMN. Section amended.*	SECOND COLUMN. How amended.
3	(a) By omitting from paragraph (b) of subsection (8) the words "fifteen A" and substituting therefor the word "sixty";
	(b) By omitting from paragraph (b) of subsection (8) the words "item 19B, item 19C, or item 19D" and substituting therefor the words "item 14, item 15, or item 27".
11	(a) By omitting from paragraph (b) of subsection (2) the words "thirteen A" and substituting therefor the word "forty-seven";
	(b) By omitting from paragraph (c) of that subsection the words "fourteen A" and substituting therefor the word "fifty-four";
	(c) By omitting from paragraph (d) of that subsection the words "fourteen CA" and substituting therefor the word "fifty-eight";
	(d) By omitting from paragraph (e) of that subsection the words "fourteen G" and substituting therefor the word "sixty-four";
	(e) By omitting from subsection (4A) the words "seven A" and substituting therefor the word "twelve";
	(f) By omitting from subsection (4D) the words "seven A" and substituting therefor the word "twelve".
12	(a) By omitting from subsection (1) the word "seven" and substituting therefor the word "eleven";
	(b) By omitting from paragraph (c) of subsection (2) the words "fourteen G" and substituting therefor the word "sixty-four".
13	By omitting from subsection (2) the word "seven" and substituting therefor the word "eleven".
18	By omitting from subsection (2) the words "two pounds per centum of the aggregate value of all banknotes so presented as aforesaid" and substituting therefor the words "two dollars per cent of the aggregate value in dollars of all banknotes so presented".
21	(a) By omitting from subsection (1) the word "twenty-two" and substituting therefor the word "twenty";
	(b) By omitting from paragraph (b) of that subsection the words "twenty-two B" and substituting therefor the word "twenty-two";
	(c) By omitting from subsection (4) the words "twenty-two B" and substituting therefor the word "twenty-two".
22	By omitting from subsection (1) the words "twenty-two A" and substituting therefor the word "twenty-one".
23	(a) By omitting from subsection (3A) the word "nine" and substituting therefor the word "fifteen";
	(b) By omitting from subsection (3B) the word "nine" and substituting therefor the word "fifteen";
	(c) By omitting from that subsection the word "twenty-four" and substituting therefor the word "thirty-two".
24	By omitting the word "council" (wherever occurring) and substituting therefor, in each case, the word "corporation".
26	(a) By omitting the words "nineteen A" and substituting therefor the word "twenty-five";

* In this column references are to the new section numbers.

FIRST COLUMN. Section amended.*	SECOND COLUMN. How amended.
	(b) By omitting from paragraph (b) the words "item 17" and substituting therefor the words "item 28";
	(c) By omitting from that paragraph the words "item 22" and substituting therefor the words "item 36".
32	(a) By omitting from paragraph (b) of subsection (2) the word "nine" and substituting therefor the word "fifteen";
	(b) By renumbering subsection (5) as subsection (4);
	(c) By omitting from that subsection the word "twenty-three" and substituting therefor the word "seventy-six".
47	(a) By omitting from subsection (5) the words "item 20 or item 20B" and substituting therefor the words "item 31 or item 33";
	(b) By omitting from subsection (8) the words "sixteen and seventeen" and substituting therefor the words "twenty-eight and twenty-nine".
48	By omitting from subsection (4) the words "thirteen A" and substituting therefor the word "forty-seven".
49	(a) By omitting from subsection (4) the words "thirteen AB" and substituting therefor the word "forty-eight";
	(b) By omitting from subsection (6) the words "thirteen AB or section 13AD" and substituting therefor the words "forty-eight or section fifty".
50	By omitting from subsection (4) the words "thirteen AB" and substituting therefor the word "forty-eight".
55	(a) By omitting from subsection (5) the words "thirteen A" and substituting therefor the word "forty-seven";
	(b) By omitting from paragraph (a) of subsection (6) the words "a owner" and substituting therefor the words "an owner".
58	(a) By omitting from subsection (3) the words "thirteen A" and substituting therefor the word "forty-seven";
	(b) By omitting from that subsection the words "fourteen B" and substituting therefor the word "fifty-five".
59	By omitting the words "fourteen A or section fourteen CAA" and substituting therefor the words "fifty-four or section fifty-seven".
60	By omitting from subsection (2) the words "sixteen and seventeen" and substituting therefor the words "twenty-eight and twenty-nine".
62	By omitting from subsection (1) the words "item 22" and substituting therefor the words "item 36".
64	(a) By omitting from subsection (1) the words "fourteen J" and substituting therefor the word "sixty-six";
	(b) By omitting from that subsection the words "fourteen H" and substituting therefor the word "sixty-five";
	(c) By omitting from paragraph (c) of subsection (2) the words "fourteen J" and substituting therefor the word "sixty-six".
66	(a) By omitting from subsection (1) the words "fourteen G" and substituting therefor the word "sixty-four";
	(b) By omitting from paragraph (a) of that subsection the words "fourteen H" and substituting therefor the word "sixty-five";

* In this column references are to the new section numbers.

FIRST COLUMN. Section amended.*	SECOND COLUMN. How amended.
	(c) By omitting from paragraph (b) of that subsection the words "item 22A" and substituting therefor the words "item 37";
	(d) By omitting from subsection (2) the words "fourteen H" and substituting therefor the word "sixty-five";
	(e) By omitting from subsection (3) the words "fourteen H" and substituting therefor the word "sixty-five";
	(f) By omitting from paragraph (a) of subsection (4) the words "item 22A" and substituting therefor the words "item 37";
67	(a) By omitting from subsection (1) the words "fourteen H" and substituting therefor the word "sixty-five".
	(b) By omitting from subsection (2) the words "sixteen and seventeen" and substituting therefor the words "twenty-eight and twenty-nine".
68	By omitting the words "fourteen J" and substituting therefor the word "sixty-six".
69	(a) By omitting the words "fourteen H to fourteen L" and substituting therefor the words "sixty-five to sixty-eight";
	(b) By omitting the words "fourteen J" and substituting therefor the word "sixty-six".
70	(a) By omitting from subsection (1) the words "item 8A" and substituting therefor the words "item 12";
	(b) By omitting from subsection (4) the words "item 8A" and substituting therefor the words "item 12";
	(c) By omitting from that subsection the words "item 9" and substituting therefor the words "item 13";
	(d) By omitting from subsection (5) the words "item 9" and substituting therefor the words "item 13";
	(e) By omitting from that subsection the words "item 8A" and substituting therefor the words "item 12";
	(f) By omitting from subsection (6) the words "item 8A or item 9" and substituting therefor the words "item 12 or item 13";
	(g) By omitting from subsection (7) the words "item 8A" and substituting therefor the words "item 12".
71	(a) By omitting from subsection (1) the words "item 17" and substituting therefor the words "item 28";
	(b) By omitting from that subsection the words "item 22" and substituting therefor the words "item 36".
72	(a) By omitting from subsection (1) the words "item 11" and substituting therefor the words "item 17";
	(b) By omitting from subsection (5) the words "item 11" and substituting therefor the words "item 17".
73	(a) By omitting from subsection (1) the words "item 11" and substituting therefor the words "item 17";
	(b) By omitting from subsection (6) the words "item 11" and substituting therefor the words "item 17".
74	(a) By omitting from subsection (1) the words "item 25" and substituting therefor the words "item 39";
	(b) By omitting from subsection (2) the words "item 25" and substituting therefor the words "item 39";

* In this column references are to the new section numbers.

FIRST COLUMN Section amended.*	SECOND COLUMN. How amended.
	(c) By omitting from paragraph (b) of subsection (4) the word "twenty-four" and substituting therefor the word "thirty-two".
75	By omitting from subsection (5) the word "nine" and substituting therefor the word "fifteen".
76	(a) By omitting from paragraph (d) of subsection (1) the word "fourteen" and substituting therefor the word "seventy-five";
	(b) By omitting from paragraph (c) of subsection (5) the words "twenty A" and substituting therefor the word "twenty-three";
	(c) By omitting from sub-paragraph (i) of paragraph (g) of that subsection the words "fourteen K" and substituting therefor the word "sixty-seven";
	(d) By omitting from sub-paragraph (ii) of that paragraph the words "seven A" and substituting therefor the word "twelve";
	(e) By omitting from that sub-paragraph the words "seven B" and substituting therefor the word "thirteen";
	(f) By omitting paragraphs (a), (b), (c), and (d) of subsection (7) and substituting therefor the following paragraphs:—
	"(a) section forty-seven;
	"(b) section fifty-five;
	"(c) section fifty-eight; or
	"(d) section sixty-four,";
	(g) By omitting from subsection (10) the words "item 19B" and substituting therefor the words "item 15";
	(h) By omitting from that subsection the words "item 19c" and substituting therefor the words "item 14".
77	By omitting the word "twenty-three" and substituting therefor the word "seventy-six".
79	(a) By omitting from subsection (1) the words "thirteen A or section fourteen B or section fourteen CA or section fourteen J" and substituting therefor the words "forty-seven, section fifty-five, section fifty-eight, section sixty-six,";
	(b) By omitting from that subsection the word "twenty-seven" and substituting therefor the word "eighty".

* In this column references are to the new section numbers.

Schedule.	Item or rule (if any).	How amended.
The second	....	By omitting from the reference following the title the numeral "4" and substituting therefor the numeral "9".
	12	By omitting the words "fourteen CAD" and substituting therefor the word "seventy".
	21	(a) By omitting the numeral "13" and substituting therefor the numeral "24"; (b) By omitting the word "council" and substituting therefor the word "corporation".
	22	By omitting the numeral "14" and substituting therefor the numeral "75".
	36	By omitting the words "fourteen J" and substituting therefor the numeral "66".
	37	By omitting the words "fourteen J" and substituting therefor the numeral "66".
	39	By omitting the numeral "12" (twice occurring) and substituting therefor (in either case) the numeral "74".
The third...	....	By omitting from the reference following the title the numeral "4" and substituting therefor the numeral "9".
	1	By omitting the words "item 14" and substituting the words "item 22".
	17	By transposing the word "or" at the end of paragraph (g) to follow paragraph (j).
	37	(a) By omitting the numeral "14J" and substituting therefor the numeral "66"; (b) By omitting the numeral "22" and substituting therefor the numeral "36".
	39	By omitting the numeral "12" (twice occurring) and substituting therefor (in either case) the numeral "74".
The fourth...	....	By omitting from the reference following the title the numeral "4" and substituting therefor the numeral "9".
	1	By omitting from paragraph (h) the numeral "9" and substituting therefor the numeral "13".
	3	(a) By omitting from paragraph (e) the word "fourteen" and substituting therefor the numeral "75"; (b) By omitting from sub-paragraph (ii) of that paragraph the numerals "14" and substituting therefor the numeral "22".
The sixth....	....	By omitting from the reference following the title the numeral "20" and substituting therefor the numeral "18".
The seventh	....	(a) By omitting from Form I the numeral "7" (twice occurring) and substituting therefor (in either case) the numeral "11";
		(b) By omitting from Form II the numeral "7B" and substituting therefor the numeral "13".