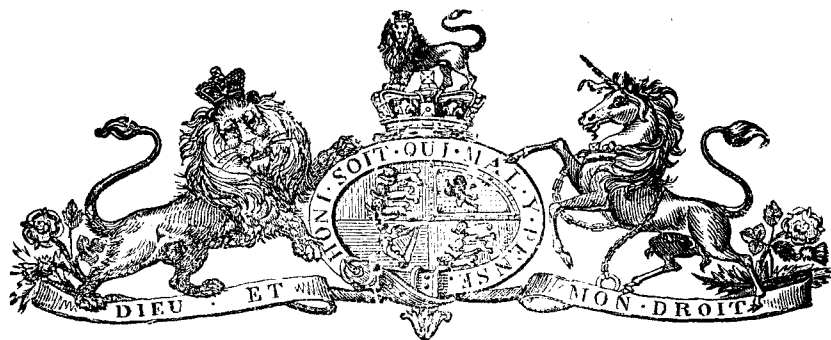


TASMANIA.



1892.

ANNO QUINQUAGESIMO-SEXTO

VICTORIÆ REGINÆ,

No. 6.

AN ACT to further amend "The Stamp Duties Act, 1882." [18 November, 1892.]

WHEREAS it is desirable to amend "The Stamp Duties Act, 1882," in the manner hereinafter mentioned, and to impose Stamp Duties on the several instruments mentioned in the Schedule (2.) hereto:

PREAMBLE.

Be it therefore 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 Amendment Act, 1892." Short title.

2 This Act shall come into operation and take effect on and after the First day of *December*, One thousand eight hundred and ninety-two. Operation of Act.

3 On and after the day on which this Act comes into operation, so much of "The Stamp Duties Act, 1882," as is mentioned in the Schedule (1.) is hereby repealed; but such repeal shall not affect any act duly done before the day on which this Act comes into operation. Repeal.

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Interpretation.

4 In this Act, unless the context otherwise determines—

“Instrument” shall mean any deed, writing, or document, and any matter or thing enumerated or set forth in the Schedule hereto as liable to duty, and shall include any matter or thing written or endorsed upon any instrument if the same is of such a nature as to be liable to any duty although the duty upon such last-mentioned instrument may have been paid :

“Bill of Lading” means any instrument signed by the master, mate, or other person in charge of any vessel, or by the owner, agent, shipping clerk, or other person acting as such for such vessel, acknowledging the receipt of goods, wares, or merchandise for conveyance therein to any place beyond the Colony :

“Settlement” shall mean and include every Settlement and every Declaration of Use or Trust in writing, whether by deed or otherwise, and not being a Will or Codicil.

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

5 On and after the First day of *December*, 1892, there shall be raised, levied, and paid, in and throughout this Colony, for and in aid of the Consolidated Revenue Fund of *Tasmania*, for and in respect of the several instruments, matters, and things described and mentioned in the Schedule (2.), the several duties set down in figures against the same respectively, or otherwise specified or set forth in the said Schedule (2.); and such duties shall be paid by the persons named in the Third column of the said Schedule (2.).

Bill of Lading not to be stamped after execution.

6 A Bill of Lading shall not be stamped after the execution thereof. Every person who makes or executes any Bill of Lading not duly stamped shall be liable to a penalty not exceeding Twenty-five Pounds.

A Bill of Lading shall be written or printed, or partly written and partly printed, only upon paper upon which not less than the proper amount of Duty has been impressed.

Facts and circumstances affecting duty to be set forth in instruments.

7 All the facts and circumstances affecting the liability of any instrument to *ad valorem* duty, or the amount of the *ad valorem* duty with which it is chargeable, are to be fully and truly set forth in such instrument ; and the Collector shall not be entitled or compellable to accept any evidence not contained in the instrument which may tend to reduce the amount of duty payable.

But this provision shall not prevent the Collector exercising the powers conferred upon him by the next succeeding Section hereof, and, if the facts justify it, charging or assessing a greater amount of duty than would appear to be chargeable or assessable by a reference to the language and contents of such instrument.

The Collector may call for and refuse to proceed without evidence.

8—(1.) A Collector may at any time require to be furnished with such evidence upon oath, affidavit, or otherwise as he may deem necessary in order to show to his satisfaction whether all the facts and circumstances affecting the liability of any instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein, and may refuse to certify that such instrument was stamped in his presence until such evidence has been furnished accordingly.

Protection of witnesses.

(2.) No oath, affidavit, or statutory declaration made in pursuance of this Section shall be used against any person making the same in any

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proceeding whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such oath, affidavit, or declaration is made shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty, forfeiture, or disability he may have incurred by reason of the omission to state truly in such an instrument any of the facts or circumstances aforesaid. A.D. 1892.

9 Any person who is dissatisfied with the amount of Stamp Duty assessed by any Collector as payable upon any instrument may apply, on summons, to a Judge of the Supreme Court sitting in Chambers, or to the Commissioner in Bankruptcy at *Launceston*, to have the amount of such duty settled, and any such Judge or Commissioner may settle the amount of duty to be paid upon such instrument, and may make such Order as to costs as he may deem expedient. Amount of Stamp Duty may be settled by Judge

10 This Act and "The Stamp Duties Act, 1882," and every Act amending the same, shall be read and construed together as one and the same Act. Acts to be read together.

SCHEDULE.

(1.)

So much of Schedule (1.) of "The Stamp Duties Act, 1882," as refers to the amount of Stamp Duties payable on the Instruments following; that is to say:—

"Conveyance."

"Declaration of Use or Trust."

"Foreign Bill of Exchange."

"Inland Bills of Exchange and Promissory Notes."

"Lease of Lands, Houses, or other Premises."

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Instruments.	Duty.	By whom paid.
INLAND BILLS OF EXCHANGE and Promissory Notes, not exceeding £5	£ s. d. 0 0 3	
Exceeding £5, and not exceeding £25.....	0 0 6	} By the drawer or payee.
For every succeeding £25 or part thereof, additional	0 0 6	
<i>Exemptions.</i> —Bank Notes issued by licensed Bankers, Drafts, Orders, Cheques on Bankers or others payable to bearer or order at sight or upon demand, Debentures and Treasury Bills issued by the authority of the Parliament of Tasmania.		
FOREIGN BILL OF EXCHANGE, drawn in but payable out of the Colony,—		
If drawn singly or otherwise than in a set of two or three or more	} The same Duty as on an Inland Bill of the same amount and tenor. If in sets of two, not less than one-half; if in sets of three, not less than one-third of the Duty on an Inland Bill of the same amount and tenor.	} By the drawer.
If drawn in sets of two or three or more, for every Bill of each set		
FOREIGN BILL OF EXCHANGE drawn out of the Colony and payable within the Colony	} The same Duty as on an Inland Bill of the same amount and tenor.	} By the holder
FOREIGN BILL OF EXCHANGE drawn out of the Colony and payable out of the Colony but endorsed or negotiated within the Colony	} The same Duty as on a Foreign Bill drawn within the Colony and payable out of the Colony.	
CONVEYANCE, whether grant, disposition, lease, assignment, transfer, release, renunciation, certificate, or instrument under <i>The Real Property Act</i> , or of any other kind or description whatsoever, upon the sale of any lands, tenements, rents, annuities, or other property real or personal, or of any right, title, interest, or claim in, to, out of, or upon any lands, tenements, rents, annuities, or other property, that is to say, for and in respect of the <i>principal or only deed, instrument, or writing</i> whereby the lands or other things sold shall be granted, leased, assigned, transferred, released, renounced, or otherwise conveyed to or vested in the purchaser or purchasers or any other person or persons by his, her, or their direction—		
Where the purchase or consideration money expressed in or upon the principal or only deed, certificate of title, instrument, or writing of conveyance shall not exceed £100.....	0 7 6	} By the purchaser.
And where the purchase or consideration money shall exceed £100, then for every additional £50 and also for any fractional part of £50	0 7 6	
<i>Note.</i> —The purchase or consideration money is to be truly expressed and set forth in words at length in or upon every such principal or only deed or instrument of title or conveyance. And where any lands or other property of different tenures or holdings, or held under different titles, contracted to be sold at one entire price for the whole, shall be conveyed to		

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<i>Instruments.</i>	<i>Duty.</i>	<i>By whom paid.</i>	A.D. 1892.
<p>the purchaser in separate parts or parcels by different deeds or instruments, the purchase or consideration money shall be divided and apportioned in such manner as the parties shall think fit, so that a distinct price or consideration for each separate part or parcel may be set forth in or upon the principal or only deed or instrument of conveyance relating thereto, which shall be charged with the said <i>ad valorem</i> duty in respect of the price or consideration money therein set forth.</p> <p>And where any lands or other property contracted to be purchased by two or more persons jointly, or by any person for himself and others, or wholly for others, at one entire price for the whole, is conveyed in parts or parcels by separate deeds or instruments to the persons for whom the same is purchased for distinct parts or shares of the purchase money, the principal or only deed or instrument of conveyance of each separate part or parcel shall be charged with the said <i>ad valorem</i> duty in respect of the sum of money therein specified as the consideration for the same. But if separate parts or parcels of such lands or other property are conveyed to or to the use of or in trust for different persons in and by one and the same deed or instrument, then such deed or instrument shall be charged with the said <i>ad valorem</i> duty in respect of the aggregate amount of the purchase or consideration moneys therein mentioned to be paid or agreed to be paid for the lands or property thereby conveyed.</p> <p>And where any person having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell to any other person, and the same shall in consequence be conveyed immediately to the sub-purchaser, the principal or only deed or instrument of conveyance shall be charged with the said <i>ad valorem</i> duty in respect of the purchase or consideration money therein mentioned to be paid or agreed to be paid by the sub-purchaser.</p> <p>And where any person having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell the whole or any part or parts thereof to any other person or persons, and the same shall in consequence be conveyed by the original seller to different persons in parts or parcels, the principal or only deed or instrument of conveyance of each part or parcel thereof shall be charged with the said <i>ad valorem</i> duty in respect only of the purchase or consideration money which shall be therein mentioned to be paid or agreed to be paid for the same by the person or persons to whom or to whose use or in trust for whom the conveyance shall be made without regard to the amount of the original purchase money.</p> <p>And in all cases of such sub-sales as aforesaid the sub-purchasers, and the persons immediately selling to them, shall be deemed and taken to be the purchasers and sellers within the intent and meaning of the provisions of this Act</p>	<p>£ s. d.</p>		

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<i>Instruments.</i>	<i>Duty.</i>	<i>By whom paid.</i>
	£ s. d.	
<p>relating to the <i>ad valorem</i> duties on conveyances on the sale of property thereby imposed.</p> <p>But where any sub-purchaser shall take an actual conveyance of the interest of the person immediately selling to him, which shall be chargeable with the said <i>ad valorem</i> duty in respect of the purchase or consideration money paid or agreed to be paid by him, and shall be duly stamped accordingly, any deed or instrument of conveyance to be afterwards made to him of the property in question by the original seller shall be exempted from the said <i>ad valorem</i> duty, and be charged only with the ordinary duty on deeds or instruments of the same kind, not upon a sale.</p> <p>And where any lands or other property separately contracted to be purchased of different persons at separate and distinct prices shall be conveyed to the purchaser, or as he shall direct, in and by one and the same deed or instrument, such deed or instrument shall be charged with the said <i>ad valorem</i> duty in respect of the aggregate amount of the purchase or consideration moneys therein mentioned to be paid or agreed to be paid for the same.</p> <p>And where any lands or other property shall be sold and conveyed in consideration wholly or in part of any sum of money charged thereon by way of mortgage or otherwise, and then due and owing to the purchaser, or shall be sold and conveyed subject to any mortgage, bond, or other debt, or to any gross or entire sum of money agreed to be afterwards paid by the purchaser, such sum of money or debt shall be deemed the purchase or consideration money, or part of the purchase or consideration money, as the case may be, in respect whereof the said <i>ad valorem</i> duty is to be paid.</p> <p>And to prevent doubts respecting what shall be deemed the principal deed or instrument of conveyance in certain cases, it is hereby declared:</p> <p>That where <i>upon the sale of any annuity or other right not before in existence</i> the same shall not be created by actual grant or conveyance, but shall only be secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond or other instrument by which the same shall be secured, or some one of such instruments if there be more than one, shall be deemed and taken to be liable to the same duty as an actual grant or conveyance.</p> <p>And where there shall be several deeds, instruments, or writings for completing the title to the property sold, such of them as are not liable to the said <i>ad valorem</i> duty shall be charged with the duty to which the same may be liable under any general or particular description of such deeds, instruments, or writings contained in this Act.</p> <p>And where <i>in any case not hereby expressly provided for</i> of several deeds, instruments, or writings a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to</p>		

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Instruments.	Duty.	By whom paid.
	£ s. d.	
<p>pay the said <i>ad valorem</i> duty thereon accordingly; and if necessary the other deeds, instruments, or writings on which the doubt shall have arisen shall be stamped with a particular stamp for denoting or testifying the payment of the <i>ad valorem</i> duty upon all the deeds or instruments being produced and appearing to be duly stamped in other respects.</p>		
<p>And where there shall be duplicates of any deed or instrument chargeable with the said <i>ad valorem</i> duty, one of them only shall be charged therewith, and the other or others shall be charged with the ordinary duty on deeds or instruments of the same kind not upon a sale; and on the whole being produced duly stamped as hereby required, the latter shall also be stamped with a particular stamp for denoting or testifying the payment of the said <i>ad valorem</i> duty.</p>		
<p><i>Exemptions from the preceding Duties on Conveyances upon the Sale of Lands, &c.</i></p>		
<p>All transfers of Debentures and Treasury Bills issued by the authority of the Parliament of Tasmania.</p>		
<p>All leases except so far as the same may be in consideration of any fine or forgift.</p>		
<p>All grants and conveyances of Waste Lands of the Crown.</p>		
<p>All transfers of Shares in any Company.</p>		
<p>All duplicates of instruments under <i>The Real Property Act</i>.</p>		
<p>All transfers of any Mortgage to the Trustees of any certified Friendly Society.</p>		
<p>BILL OF LADING or Receipt from the Master, Mate, Owner, or Agent of any vessel for any goods, merchandise, or effects to be carried to any place beyond Tasmania,—</p>		
<p>For every such Bill of Lading.....</p>	0 0 6	} By the Consignor.
<p>For every copy thereof.....</p>	0 0 6	
<p>For every such receipt.....</p>	0 0 6	
<p>For every copy thereof.....</p>	0 0 6	
<p><i>Exemptions.</i>—The Master's copy of a Bill of Lading, and any receipt given in anticipation of a Bill of Lading, and not to be used in lieu thereof.</p>		
<p>LEASE by Deed of any lands or tenements for any definite or indefinite term,—</p>		
<p>Where the rent, whether reserved as a yearly rent or otherwise, does not exceed £50.....</p>	0 5 0	} By the Lessee.
<p>Above £50, for every additional £50 or any fractional part thereof.....</p>	0 5 0	
<p>LEASE not by Deed or Agreement for a Lease, or any document for the tenancy or occupancy of any land or tenements for any definite or indefinite term:—</p>		
<p>Where the rent, whether reserved as a yearly rent or otherwise, does not exceed £50.....</p>	0 2 6	} By the Lessee.
<p>Above £50, for every additional £50 or any fractional part thereof.....</p>	0 2 6	
<p><i>Exemption</i>—All Leases of Crown Land, and all Agreements for Leases of Crown Land.</p>		
<p>SETTLEMENT OR DEED OF GIFT—</p>		
<p>(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</p>		

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<i>Instruments.</i>	<i>Duty.</i>	<i>By whom paid.</i>
<p>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.</p> <p>(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— For every £50 of the amount or value of such property, and also for any fractional part thereof.....</p>	<p>£ s. d.</p> <p>0 5 0</p>	<p>By the person making the Settlement or Deed of Gift.</p>