

TASMANIA



1902.

ANNO SECUNDO

EDWARDI VII. REGIS,

No.. 30.



AN ACT to further amend "The Stamp Duties Act, 1882." [20 December, 1902.] A.D. 1902. —

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 This Act may for all purposes be cited as "The Stamp Duties Short title Amendment Act, 1902."

2 In this Act, unless the context otherwise determines—

Interpretation.

"The said Act" shall mean "The Stamp Duties Act, 1882, 46 Vict. No. 34. and every Amendment thereof.

The expression "receipt" includes any note, memorandum, or writing whereby any money amounting to Two Pounds or upwards, or any bill of exchange or promissory note for money amounting to Two Pounds or upwards, is acknowledged or expressed to have been received or deposited or paid; or whereby any debt or demand, or any part of a debt or demand, of the amount of Two Pounds or upwards, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person.

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*Stamp Duties Amendment.*


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A.D. 1902.

"Lottery Ticket."

"Lottery Ticket" means any ticket, coupon, or certificate of a share in any lottery conducted in *Tasmania* in accordance with any Regulation made under the provisions of "The Suppression of Public Betting and Gaming Act, 1896," or any Amendment thereof.

Duties specified in Schedule to be levied.

**3** On and after the First day of *January*, One thousand nine hundred and three, there shall be raised, levied, and paid in and throughout *Tasmania* in and towards the Consolidated Revenue Fund of *Tasmania*, for and in respect of the instrument described and mentioned in the Schedule hereto, the several Stamp Duties set down in figures against the same respectively in the Second column of the said Schedule; and such Duties shall be paid by the persons named in the Third column of the said Schedule.

Payment of Duty on lottery tickets.

**4** The Treasurer may authorise any Collector or other Officer to accept money in prepayment of the Stamp Duty on each lottery ticket issued, and may authorise such lottery tickets to be issued with the amount of Duty prepaid, marked, or printed thereon.

Penalty for offences relating to receipts.

**5** If any person—

- i. Gives a receipt liable to duty not duly stamped :
  - ii. In any case where a receipt would be liable to duty refuses to give a receipt duly stamped ; or
  - iii. Upon a payment to the amount of Two Pounds or upwards gives a receipt for a sum less than Two Pounds, or separates or divides the amount paid with intent to evade the duty ;
  - iv. Issues a lottery ticket not duly stamped, or on which the Stamp Duty has not been paid ;
- he shall be liable, on conviction, to a penalty not exceeding Five Pounds.

Acts to be read together.

**6** This Act and the said Act, and every Act amending the same shall be read and construed together as one and the same Act.

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*Stamp Duties Amendment.*

**SCHEDULE**

A.D. 1902.

<i>Instrument.</i>	<i>Duty.</i>	<i>By whom paid.</i>
<b>FOR EVERY RECEIPT—</b>	£ s. d.	} By the person signing or giving the same.
Where the sum received amounts to £2 and under £5	0 0 1	
Where the sum received amounts to £5 and under £50	0 0 2	
Where the sum received amounts to £50 and upwards	0 0 3	
<i>Exemptions from the preceding Duties.</i>		
Receipts given for or upon the payment of money to or for the use of His Majesty.		
Receipts endorsed upon, contained in, or attached to any instrument duly stamped under the said Act, acknowledging the receipt of the consideration money therein expressed.		
Receipts given for money deposited in any Bank to be accounted for.		
Receipts for money withdrawn by depositors from any Savings Bank.		
Receipts given for members' contributions paid to, or for sick payments received from, any registered Friendly Society by any member thereof.		
Receipts for sums paid upon Post Office Money Orders.		
Receipts for Rates, Taxes, Dues, or Charges levied and collected pursuant to any Act by any Local Body.		
Receipts for interest or principal paid upon any Debenture, Inscribed Stock, or Treasury Bill issued by, or on behalf of, or guaranteed by the Government of Tasmania.		
Receipts given by any labourer, artificer, seaman, or workman for or on account of wages received by him.		
Receipts for donations or subscriptions given for religious or charitable purposes.		
<b>FOR EVERY LOTTERY TICKET—</b>		} By the person issuing the same.
Where the face value of the ticket does not exceed Five Shillings .....	0 0 1	
Where the face value of the ticket exceeds Five Shillings, for every Five Shillings or fraction of Five Shillings .....	0 0 1	

