

New South Wales.



ANNO QUINTO DECIMO

GEORGI V REGIS.

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Act No. 16, 1924.

An Act to repeal the stamp duties on affidavits or declarations, on agreements for a mortgage or instruments relating to a mortgage, on appraisements, on mortgages, and certain bonds and covenants; to exempt from stamp duty certain instruments relating to mining companies and certain other instruments; to amend the Stamp Duties Act, 1920, and the Stamp Duties (Amendment) Act, 1922; and for purposes connected therewith. [Assented to, 14th October, 1924.]

BE



*Stamp Duties (Amendment).*

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

Short title.

**1.** (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1924," and shall be read and construed with the Stamp Duties Act, 1920, as amended by the Stamp Duties (Amendment) Act, 1922.

(2) The Stamp Duties Act, 1920, as so amended is hereinafter referred to as the Principal Act.

Amendment  
of Act 1920  
No. 47.

**2.** The Principal Act is amended as follows :—

(a) PRELIMINARY :—

(i) By omitting from section three the definition of "Property" and by inserting in the same section in appropriate positions having regard to alphabetical order the following additional definitions :—

"Mining company" means any company whether incorporated in or out of New South Wales whose sole business is mining in New South Wales for gold or other minerals as defined in or under the Mining Act, 1906 (except coal).

"Property" includes real and personal property, and any estate or interest in any property real or personal, and any debt, and any thing in action, and any other right or interest.

"Public hospital" means any hospital to which the Public Hospitals Act, 1898, or any Act replacing the same, applies, or which is wholly or in part supported by grants from the public revenue,

or

Convey-  
ancing Act  
1919, s 7.



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*Stamp Duties (Amendment).*


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or which the Governor by notification in the Gazette declares to be a public hospital for the purposes of this Act.

## (b) AFFIDAVITS AND DECLARATIONS :—

- (i) By omitting section thirty-nine and the heading “Affidavits and declarations” preceding the said section ; Sec. 39.
- (ii) by omitting from the Second Schedule the heading “Affidavit or declaration made under statute” and all matter under that heading, including the exemptions inserted by section three of the Stamp Duties (Amendment) Act, 1922 ; Second Schedule.
- (iii) by omitting from paragraph six of the matter appearing in the Second Schedule under the heading “General Exemptions” the words “statutory declaration”; and by omitting from the same matter subparagraph (f) of paragraph seven. Second Schedule.

## (c) APPRAISEMENTS :—

- (i) By omitting section forty-three and the heading “Appraisements” preceding the said section ; Sec. 43.
- (ii) by omitting from the Second Schedule the heading “Appraisements” and all matter thereunder, including the exemptions. Second Schedule.

## (d) MINING COMPANY : LETTER OF ALLOTMENT OR RENUNCIATION :—

By inserting in the Second Schedule at the end of the matter appearing under the heading “Letter of Allotment and Letter of Renunciation” the words and brackets “(other than a mining company).” Second Schedule.

(See section 81—adhesive stamp.)”

(e)



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*Stamp Duties (Amendment).*


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## (e) MINING COMPANY : SHARE CAPITAL :—

Second  
Schedule.

By inserting in the Second Schedule at the end of the matter appearing under the heading "Companies" the following words :— "*Exemption.*—Duty shall not be payable upon the amount of the nominal capital or the memorandum of association the articles of association the certificate of incorporation or upon any increase of the registered capital of a mining company as defined by section three of this Act."

## (f) MINING COMPANY : SHARE CERTIFICATES :—

Second  
Schedule.

By inserting in the Second Schedule at the end of the matter appearing under the heading "Share Certificate" the following words :— "*Exemption.*—Any share or scrip certificate issued by any mining company as defined by section three of this Act."

## (g) MINING COMPANY : TRANSFER OF SHARES :—

Second  
Schedule.

By inserting in the Second Schedule at the end of the matter appearing under the heading "Transfer of Shares" the following words :—

(b) Any transfer on sale of shares in a mining company as defined in section three of this Act.

## (h) COMPANY PROXIES AND VOTING PAPERS :—

Sec. 82.  
Second  
Schedule.

(i) By omitting section eighty-two ;

(ii) by omitting from the Second Schedule " paragraphs (1) and (2) " of the matter appearing under the heading " Letter or power of attorney or other instrument in the nature of. "

## (i) MORTGAGES :—

Second  
Schedule.

(i) By omitting from the Second Schedule as amended by the Stamp Duties (Amendment) Act, 1922—

(a) the heading " Agreement for a mortgage or instrument relating to



*Stamp Duties (Amendment).*

a mortgage hereinafter specified” and all matter appearing under that heading ;

- (b) the heading “Mortgage, Bond, Debenture, and Covenant” and all matter appearing under that heading.
- (ii) by omitting paragraph (b) of the proviso to paragraph two of the matter appearing in the Second Schedule under the heading “Conveyances of any Property.”
- (iii) by omitting from the Second Schedule paragraph six and paragraph eight of the matter appearing under the heading “Real Property Act, 1900.”
- (iv) by inserting in paragraph two of the matter appearing in the Second Schedule under the heading “Policies of insurance” after the word “policy” the words “otherwise than by way of mortgage.”

## (j) EXEMPTIONS :—

- (i) By inserting in the Second Schedule Second Schedule. after paragraph (e) of the exemptions under the heading “Bills of Exchange and Promissory Notes” the following new paragraph :—

(f) orders or authorities to pay not drawn on a banker.

- (ii) by inserting in the Second Schedule Second Schedule. at the end of the exemptions appearing under the heading “Letter or Power of Attorney” the following new paragraphs :—

- (d) Any order or authority to act as agent under the Mining Acts.
- (e) Any order or authority for the receipt of any moneys payable under order of any stipendiary or police magistrate or justice or of any Court of Petty Sessions or Children’s Court.
- (f) Any letter or power of attorney for the sole purpose of appointing a proxy to vote at a meeting.

(iii)



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*Stamp Duties (Amendment).*

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Second  
Schedule.

(iii) by omitting from the Second Schedule paragraph (f) of the exemptions under the heading of "Receipt or discharge given for or upon the payment of money amounting to two pounds and upwards" and by inserting in lieu thereof the following new paragraph:—

- (f) Any acknowledgment or receipt given for or on account of any salary, pay, or wages, or for or on account of any other like payment made to or for the account or benefit of any person being the holder of an office or an employee in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation, allowance, gratuity, refund of contributions, or other like allowance in respect of service.

(iv) by inserting in the Second Schedule in the exemptions under the same heading after paragraph (n) the following new paragraphs:—

- (o) Any receipt given for the payment of compensation payable to a workman under any Workmen's Compensation Act.
- (p) Receipts for moneys paid for rates on travelling stock under Section 26c of the Pastures Protection Act, 1912, inserted by the Pastures Protection (Amendment) Act, 1918.
- (q) Receipts for moneys paid for maintenance under the Child Welfare Act, 1923.
- (r) Any acknowledgment or receipt given by or on behalf of any society or institution for the relief of poverty, the promotion of education, or for any purpose directly or indirectly connected with military or naval defence or the amelioration of the condition of past or present soldiers, sailors, or nurses, or their dependants, or for the promotion of any other patriotic object.
- (s) Any cash sale docket—that is to say an instrument issued or tendered to a purchaser of goods for cash by a salesman in any retail establishment immediately on the occasion of the purchase which denotes the description of the goods purchased, and the retail price thereof or the amount then paid in cash therefor, but does not acknowledge the receipt of the money.

(v)



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*Stamp Duties (Amendment).*

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- (v) (a) By inserting in the Second Schedule Second  
Schedule. under the heading of "General exemptions from stamp duty under Part III" the following new paragraphs:—

(1) So much of the consideration on the sale of a holding of a returned sailor or soldier as represents the amount due to the Crown as purchase money or advances.

(2) Any instrument evidencing the dedication of land for a public purpose.

- (b) by inserting in paragraph six of the said matter after the word "under" the words "The Trade Union Act, 1881, or";

- (c) by inserting in paragraph seven after the words "Friendly Societies Act, 1912" the words "and in the case of terminating building societies registered under the Building and Co-operative Societies Act, 1901, or the Co-operation, Community Settlement, and Credit Act, 1923";

- (d) by omitting from paragraph seven subparagraph (a) the word "draft" and by inserting in lieu thereof the words "bill of exchange";

- (e) by adding at the end of the Second Schedule the following new paragraphs:—

(9) Any instrument executed by or on behalf of a public hospital.

(10) Any instrument executed by or on behalf of the New South Wales Ambulance Transport Service Board or any district committee constituted under the Ambulance Transport Service Act, 1919.

(11) Any debenture or Treasury bill issued by the Government of New South Wales.

(12) Any debenture of the City of Sydney or of any municipality or shire.

(13) Any debenture of the Government Savings Bank of New South Wales.

(14)



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*Stamp Duties (Amendment).*

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(14) Any mortgage of real property or mortgage given by way of bill of sale or otherwise of live stock, goods, chattels, or effects, or personal estate generally, and any release, reconveyance, or discharge thereof, or any transfer or conveyance by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration thereof.

(15) Any assignment or transfer of a mortgage or a debenture where the consideration for the assignment or transfer is a full consideration in money or money's worth.

(16) Any preferable lien or lien on crops under the Lien on Crops and Stock Mortgages Act, 1898, or special lien under the Co-operation, Community Settlement, and Credit Act, 1923, or any discharge of any such lien.

Repeal of Act,  
1922 No. 20,  
ss. 3, 4, 7.

**3.** Sections three, four, and seven of the Stamp Duties (Amendment) Act, 1922, are hereby repealed.

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By Authority :

ALFRED JAMES KENT, Government Printer, Sydney, 1924.

[3d.]



*I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.*

W. S. MOWLE,  
*Clerk of the Legislative Assembly.*  
*Legislative Assembly Chamber,*  
*Sydney, 9 October, 1924.*

## New South Wales.



ANNO QUINTO DECIMO

# GEORGII V REGIS.

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## Act No. 16, 1924.

**An Act to repeal the stamp duties on affidavits or declarations, on agreements for a mortgage or instruments relating to a mortgage, on appraisements, on mortgages, and certain bonds and covenants; to exempt from stamp duty certain instruments relating to mining companies and certain other instruments; to amend the Stamp Duties Act, 1920, and the Stamp Duties (Amendment) Act, 1922; and for purposes connected therewith. [Assented to, 14th October, 1924.]**

BE

*I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.*

R. B. WALKER,  
*Chairman of Committees of the Legislative Assembly.*



*Stamp Duties (Amendment).*

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Short title.

**1.** (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1924," and shall be read and construed with the Stamp Duties Act, 1920, as amended by the Stamp Duties (Amendment) Act, 1922.

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"Property" includes real and personal property, and any estate or interest in any property real or personal, and any debt, and any thing in action, and any other right or interest.

"Public hospital" means any hospital to which the Public Hospitals Act, 1898, or any Act replacing the same, applies, or which is wholly or in part supported by grants from the public revenue,

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Convey-  
ancing Act,  
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*Stamp Duties (Amendment).*


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## (c) APPRAISEMENTS :—

- (i) By omitting section forty-three and the heading "Appraisements" preceding the said section; Sec. 43.
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## (d) MINING COMPANY : LETTER OF ALLOTMENT OR RENUNCIATION :—

By inserting in the Second Schedule at the end of the matter appearing under the heading "Letter of Allotment and Letter of Renunciation" the words and brackets "(other than a mining company)". Second Schedule.

(See section 81—adhesive stamp.) "

(e)



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*Stamp Duties (Amendment).*


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Second  
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## (e) MINING COMPANY : SHARE CAPITAL :—

By inserting in the Second Schedule at the end of the matter appearing under the heading "Companies" the following words :— "*Exemption.*—Duty shall not be payable upon the amount of the nominal capital or the memorandum of association the articles of association the certificate of incorporation or upon any increase of the registered capital of a mining company as defined by section three of this Act."

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## (h) COMPANY PROXIES AND VOTING PAPERS :—

(i) By omitting section eighty-two ;

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## (i) MORTGAGES :—

(i) By omitting from the Second Schedule as amended by the Stamp Duties (Amendment) Act, 1922—

(a) the heading "Agreement for a mortgage or instrument relating to



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- a mortgage hereinafter specified” and all matter appearing under that heading ;
- (b) the heading “ Mortgage, Bond, Debenture, and Covenant ” and all matter appearing under that heading.
- (ii) by omitting paragraph (b) of the proviso to paragraph two of the matter appearing in the Second Schedule under the heading “ Conveyances of any Property.”
- (iii) by omitting from the Second Schedule paragraph six and paragraph eight of the matter appearing under the heading “ Real Property Act, 1900.”
- (iv) by inserting in paragraph two of the matter appearing in the Second Schedule under the heading “ Policies of insurance ” after the word “ policy ” the words “ otherwise than by way of mortgage.”
- (j) EXEMPTIONS :—
- (i) By inserting in the Second Schedule <sup>Second</sup> after paragraph (e) of the exemptions <sup>Schedule.</sup> under the heading “ Bills of Exchange and Promissory Notes ” the following new paragraph :—
- (f) orders or authorities to pay not drawn on a banker.
- (ii) by inserting in the Second Schedule <sup>Second</sup> at the end of the exemptions appearing <sup>Schedule.</sup> under the heading “ Letter or Power of Attorney ” the following new paragraphs :—
- (d) Any order or authority to act as agent under the Mining Acts.
- (e) Any order or authority for the receipt of any moneys payable under order of any stipendiary or police magistrate or justice or of any Court of Petty Sessions or Children’s Court.
- (f) Any letter or power of attorney for the sole purpose of appointing a proxy to vote at a meeting.

(iii)



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Second  
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(iii) by omitting from the Second Schedule paragraph (f) of the exemptions under the heading of "Receipt or discharge given for or upon the payment of money amounting to two pounds and upwards," and by inserting in lieu thereof the following new paragraph:—

- (f) Any acknowledgment or receipt given for or on account of any salary, pay, or wages, or for or on account of any other like payment made to or for the account or benefit of any person being the holder of an office or an employee in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation, allowance, gratuity, refund of contributions, or other like allowance in respect of service.

(iv) by inserting in the Second Schedule in the exemptions under the same heading after paragraph (n) the following new paragraphs:—

- (o) Any receipt given for the payment of compensation payable to a workman under any Workmen's Compensation Act.
- (p) Receipts for moneys paid for rates on travelling stock under Section 26c of the Pastures Protection Act, 1912, inserted by the Pastures Protection (Amendment) Act, 1918.
- (q) Receipts for moneys paid for maintenance under the Child Welfare Act, 1923.
- (r) Any acknowledgment or receipt given by or on behalf of any society or institution for the relief of poverty, the promotion of education, or for any purpose directly or indirectly connected with military or naval defence or the amelioration of the condition of past or present soldiers, sailors, or nurses, or their dependants, or for the promotion of any other patriotic object.
- (s) Any cash sale docket—that is to say an instrument issued or tendered to a purchaser of goods for cash by a salesman in any retail establishment immediately on the occasion of the purchase which denotes the description of the goods purchased, and the retail price thereof or the amount then paid in cash therefor, but does not acknowledge the receipt of the money.

(v)



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*Stamp Duties (Amendment).*

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- (v) (a) By inserting in the Second Schedule <sup>Second</sup> under the heading of "General ex- <sup>Schedule.</sup> emptions from stamp duty under Part III" the following new paragraphs:—

(1) So much of the consideration on the sale of a holding of a returned sailor or soldier as represents the amount due to the Crown as purchase money or advances.

(2) Any instrument evidencing the dedication of land for a public purpose.

- (b) by inserting in paragraph six of the said matter after the word "under" the words "The Trade Union Act, 1881, or";

- (c) by inserting in paragraph seven after the words "Friendly Societies Act, 1912" the words "and in the case of terminating building societies registered under the Building and Co-operative Societies Act, 1901, or the Co-operation, Community Settlement, and Credit Act, 1923";

- (d) by omitting from paragraph seven subparagraph (a) the word "draft" and by inserting in lieu thereof the words "bill of exchange";

- (e) by adding at the end of the Second Schedule the following new paragraphs:—

(9) Any instrument executed by or on behalf of a public hospital.

(10) Any instrument executed by or on behalf of the New South Wales Ambulance Transport Service Board or any district committee constituted under the Ambulance Transport Service Act, 1919.

(11) Any debenture or Treasury bill issued by the Government of New South Wales.

(12) Any debenture of the City of Sydney or of any municipality or shire.

(13) Any debenture of the Government Savings Bank of New South Wales.

(14)



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*Stamp Duties (Amendment).*

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(14) Any mortgage of real property or mortgage given by way of bill of sale or otherwise of live stock, goods, chattels, or effects, or personal estate generally, and any release, reconveyance, or discharge thereof, or any transfer or conveyance by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration thereof.

(15) Any assignment or transfer of a mortgage or a debenture where the consideration for the assignment or transfer is a full consideration in money or money's worth.

(16) Any preferable lien or lien on crops under the Lien on Crops and Stock Mortgages Act, 1898, or special lien under the Co-operation, Community Settlement, and Credit Act, 1923, or any discharge of any such lien.

Repeal of Act,  
1922 No. 20,  
ss. 3, 4, 7.

**3.** Sections three, four, and seven of the Stamp Duties (Amendment) Act, 1922, are hereby repealed.

*In the name and on behalf of His Majesty I assent to this Act.*

*Government House,*

*Sydney, 14th October, 1924.*

D. R. S. DE CHAIR,

*Governor.*