This Public Bill originated in the Legislative Assembly, and, having this day passed, is now ready for presentation to the Legislative Council for its concurrence.

H. ROBBINS, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 20 September, 1955.

# New South Wales



ANNO QUARTO

# ELIZABETHÆ II REGINÆ

Act No. , 1955.

An Act to increase certain rates of duty chargeable under the Stamp Duties Act, 1920-1954; for this and other purposes to amend the said Act; and for purposes connected therewith.

BE it enacted by the Queen'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 5 the same, as follows:—

1. (1) This Act may be cited as the "Stamp Duties Short title and citation.

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(2)

- (2) The Stamp Duties Act, 1920, as amended by subsequent Acts and by this Act, may be cited as the Stamp Duties Act, 1920-1955.
  - 2. The Stamp Duties Act, 1920-1954, is amended—

Amendment of Act No. 47, 1920.

(a) by inserting at the end of section three the sec. 3. 5 following new subsection: (Interpretation.)

(2) In the matter appearing in the Second Schedule hereto under the headings "Conveyances of any Property" and "Transfer of Shares":-

"Share" includes debenture, unsecured note or rights thereto issued by any company, corporation or society.

- (b) by omitting from paragraph (a) of subsection sec. 41 (4). four of section forty-one the words "five (Stamping 15 shillings" wherever occurring and by inserting conveyance.) in lieu thereof the words "seven shillings and sixpence";
- (c) by omitting from subsection four of section sec. 42 (4). forty-two the words "five shillings" wherever (Conveyance by original 20 occurring and by inserting in lieu thereof the vendor to ultimate words "seven shillings and sixpence";
  - (d) (i) by omitting from subsection one of section Sec. 64. sixty-four the word "one-half" and by (Contracts inserting in lieu thereof the word "two-for option.) thirds";
    - (ii) by omitting from subsection two of the same section the word "one-half" and by inserting in lieu thereof the word "one-third";
- (e) by omitting from subsection two of section sixty- sec. 69. 30 nine the words "one pound" and by inserting (How ad yalorem duty to in lieu thereof the words "one pound ten be calculated in respect of marketable shillings":

(f) by omitting from section seventy-two the words sec. 72. "one pound" and by inserting in lieu thereof (Where several instruments, one only to be the words "one pound ten shillings";

charged with ad valorem duty.)

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(g) (i) by omitting from subsection two of section Sec. 73. seventy-three the words "one pound" and Cortain conveyances by inserting in lieu thereof the words "one not chargeable with ad" pound ten shillings";

- (ii) by omitting from subsection (2A) of the 5 same section the words "five shillings" and by inserting in lieu thereof the words "seven shillings and sixpence";
- (h) by omitting from subsection one of section sec. 74. seventy-four the words "one pound" and by (Duty on certain deeds inserting in lieu thereof the words "one pound of assignment.) 10 ten shillings";
  - (i) by omitting from subsection two of section Sec. 76. seventy-six the words "two shillings and six- (Duty on pence" and by inserting in lieu thereof the words leases.) "three shillings and sixpence";

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- (j) by omitting from subsection two of section sec. 79. seventy-nine the words "one pound" and by (Royalty.) inserting in lieu thereof the words "one pound ten shillings":
  - (k) by omitting from section eighty-five the words sec. 85. "one pound" wherever occurring and by or division inserting in lieu thereof the words "one pound of any property.) ten shillings";
- (1) by inserting at the end of subsection two of sec- sec. 92. 25 tion ninety-two the following new paragraph: (Duty on receipts n The obligation hereby imposed to give or by adhesive tender a receipt duly stamped shall not be affected or diminished in any way by any commercial practice or by any acquiescence, intimation or indication, expressed or implied, 30 by the paver relating to the giving or tendering or non-giving or non-tendering of any such receipt.

(m)

(m) by omitting the Second Schedule and by inserting in lieu thereof the following Schedule:— Second Schedule.

#### SECOND SCHEDULE.

#### STAMP DUTIES AND EXEMPTIONS.

Nature of Instrument.	Amount of Duty.	Persons primaril liable.
ACKNOWLEDGMENT by executor or administrator in lieu of conveyance under section 83 of the Wills, Probate and Administration Act, 1898, as amended.	£ s. d. 1 10 0	The devisee.
AGREEMENT OR MEMORANDUM OF AN AGREEMENT, and not otherwise speci-		
fically charged with any duty—		
(1) Under hand only—		
(a) Whether the same is only evidence of a contract, or obligatory on the parties from its being a written instrument, including every schedule, receipt, or other matter put	0 1 6	
or indorsed thereon or annexed thereto.		The state of
(b) Where divers letters are offered in evidence to prove any agreement between the writers thereof it shall be sufficient if any one of such letters is stamped with the duty of—	0 1 6	The parties
Exemptions.—Any agreement or memorandum under hand—		thereto.
(a) made for or relating to the sale of any goods, wares, or merchan- dise;		
(b) made between a master and any		
mariner of any ship or vessel for wages on any voyage coastwise		The state of the
from port to port in the State of New South Wales.		
(2) Under seal	1 10 0	
Exemption.—Any agreement made by a shire council or a municipal council		
tion or person representing the Crown that would but for this exemption		
said fixed duty of one shilling and sixpence or one pound ten shillings is		
Exemption.—Any agreement made by a shire council or a municipal council with the Crown or with any corpora- tion or person representing the Crown that would but for this exemption have been chargeable only with the said fixed duty of one shilling and		

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
	£ s. d.	
AGREEMENT FOR THE SALE OR CONVEYANCE (INCLUDING EXCHANGE) OF ANY PROPERTY—  Provided that any agreement or memorandum under seal, made for or relating to the sale of any goods, wares, or merchandise, is to be charged only with a duty of one pound ten shillings (for which the parties thereto shall be primarily liable), but so that if the agreement or memorandum comprises also other property it shall be chargeable with the said duty of one pound ten shillings in respect of the goods, wares, and merchandise only if and when in respect of such goods, wares, and merchandise there are fully set out in it particulars of		
such property and the value thereof and an apportionment of the purchase money in respect thereof.  APPOINTMENT OF TRUSTEES—  For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof.	1 10 0	The person making or executing the appointment (in the case of an instrument and the trustee or trustees in any other case
<ul> <li>Exemptions.— <ul> <li>(a) The appointment of a trustee by a will.</li> <li>(b) Every instrument for the appointment of a trustee or trustees of property held in trust for any corporation or body of persons associated for religious, charitable, or educational purposes.</li> </ul> </li> </ul>		
Appointment in execution of a power—  (a) Any instrument not being a will appointing any property, or any use, share, or interest therein.		ing or execut

#### SECOND SCHEDULE—continued.

## STAMP DUTIES AND EXEMPTIONS—continued.

Amount of Duty.	Persons primarily liable.
£ s. d. 1 10 0	The person making or executing the appointment.
0 2 0 0 3 9 0 7 6 0 15 0 1 2 6 1 10 0	The person making or executing the award.
2 0 0	The Bank.
0 0 1 0 0 0 1	The book-maker.
	£ s. d. 1 10 0

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
BILL OF EXCHANGE AND PROMISSORY  NOTES—  Payable on demand and sola	£ s. d. 0 0 2  0 0 9  0 0 9  One of the set to be stamped with the duty payable on a single bill.	
(a) Letter written by a banker in New South Wales to any other banker in New South Wales directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made, or to any person on his behalf.  (b) Letter of credit granted in New South Wales authorising drafts to be drawn out of New South Wales payable in New South Wales.  (c) Cheque or order payable on demand drawn on the Commonwealth Savings Bank of Australia.  (d) Any draft or order for the payment of money issued by any duly authorised officer of the Government on account of the Public Service.  (e) Any draft or order for the payment of money commonly called an advance note issued by a master of a ship or vessel in favour of a seaman.  (f) Orders or authorities to pay not drawn on a banker. This exemption does not extend to a bill of exchange within the meaning of the (Commonwealth) Bills of Exchange Act 1909 as amended.		
	1	SECOND

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
BILL OF EXCHANGE AND PROMISSORY NOTES—continued.	£ s. d.	
Exemptions—(continued).		
(g) Cheque or order payable on demand drawn or 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 defence or the amelioration of the condition of past or present members of the Naval, Military or Air Forces of the Commonwealth or their dependants, or for the promotion of any other patriotic object.		
BILL OF LADING OR RECEIPT for any goods, merchandise, or effects to be carried to any place outside New South Wales—For every such bill of lading or copy thereof.  For every such receipt or copy	0 1 6	The person by whom the goods are consigned.
thereof.		
CHARTER PARTY for conveyance beyond or coastwise within New South Wales.	0 = 1 = 6	The charterer.
COMPANIES—		
Upon each of the following instruments—  (i) Memorandum of association  (ii) Articles of association  (iii) Every certificate of incorporation		The company.
Exemption.—Duty shall not be payable upon the memorandum of association, the articles of association or the certificate of incorporation of a mining company as defined by section three of this Act.		
		SECOND

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Contract Note for or relating to the sale or purchase of any stock or marketable security—  For each £100 and also for any fractional part of £100 of such value.	£ s. d.	The person who makes or executes the contract note.
<ul> <li>Exemptions.— <ul> <li>(a) Transactions carried out in the course of their ordinary business relations between brokers or agents who are members of Stock Exchanges in the Commonwealth of Australia or elsewhere.</li> </ul> </li> <li>(b) Contract note for or relating to the sale or purchase of any stock, debentures, or Treasury bills of the Government of New South Wales or of the Commonwealth of Australia.</li> </ul>	The let it it it is not as a second of the control	de a lavoura cricco) es meda el triples (su bespraco el gir el cricco de gir
(c) Any contract note for or relating to the sale or purchase of any debenture issued by the Metropolitan Water, Sewerage and Drainage Board, Hunter District Water Board and Broken Hill Water Board.		
Conveyances of any Property—  (1) Upon every conveyance of any property (other than shares or rights to shares referred to in paragraph (1) under the heading "Transfer of Shares" herein) on a sale for a consideration in money or money's worth of not less than the unencumbered value of the property—  Where the amount of such consideration does not exceed £50	0 12 6	The purchases or in the case of an exchange the person deemed to be the purchaser
Exceeds £50 and does not exceed £100 For every £100 and also for any fractional part of £100 of such amount	1 5 0	

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Conveyances of any Property—(contd.).  (2) Upon every conveyance of any property whatsoever made without consideration in money or money's worth (not being a gift or instrument referred to in paragraph (b) of subsection (3) of section 66)—  On the amount or value of all encumbrances (certain or contingent) subject to which the property is conveyed.  And in addition—  On the value of the property conveyed	At the rate specified in paragraph (1)	

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Conveyances of any Property—(contd.).  And in addition—(continued).  On the value of the property conveyed—(continued).	or at any time within the period of three years preceding the date of such conveyance without cons i deration in money or money's worth; and also  (c) the unencumbered values of all property in New South Wales whatsoever (not being an instrument referred to in paragraph (b) of subsection (3) of section (66) conveyed by the same conveyor to any person whomsoever on the day of but executed by him prior to such conveyance or at any time within the said period of three years upon a consideration in money or money's worth of less than the unencumber of the property thereby conveyed after deducting the value of the consideration in money or money's worth therefor ascertained in	

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Conveyances of any Property—(contd.).  (3) Upon every conveyance of any property whatsoever made upon a consideration in money or money's worth of less than the unencumbered value of the property conveyed (not being an instrument referred to in paragraph (b) of subsection (3) of section 66)—  On the amount or value of such consideration ascertained in accordance with this Act	At the rate specified in paragraph (1) above in the case of property other than shares or rights to shares and in the case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer Shares" herein.	
And in addition—  On the difference between the unencumbered value of the property conveyed ascertained in accordance with this Act and the said amount or value of such consideration for the conveyance	At the rate specified in the Sixth Schedule to this Act for an amount equal to the total amount obtained by aggregating together—  (a) the amount of the said difference between the unencumbered value of the property and such consideration; and  (b) the values of all property in New South Wales	

#### SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Conveyances of any Property—(contd.).  (3) Upon every conveyance—(contd.).  And in addition—(continued).  On the difference—(continued).	whatsoever (not being property comprised in a gift or instrument referred to in paragraph (b) of subsection (3) of section 66) conveyed by the same conveyor to any person whomsoever on the day of but executed by him prior to such conveyance or at any time within the period of three years preceding the date of such conveyance without consideration in moneyor money's worth; and also (c) the unencumbered value of all property in New South Wales whatsoever (not being property comprised in ar instrument referred to in paragraph (b) of subsection (3) of section 66) conveye by the same conveyor to an person whomsoever on the day of but execute by him prior to such conveyance or at any time within the sai period of that eyears upon	o de

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Conveyances of any Property—(contd.).  (3) Upon every conveyance—(contd.).  And in addition—(continued).  On the difference—(continued).	worth of less than the unencumbered value of the property so conveyed therefor after deducting the value of such consideration in moneyor money's worth ascertained in accordance with this Act.	TO THE STATE OF TH
<ul> <li>(4) Upon each of the following instruments— <ul> <li>(a) (i) an instrument appointing a new trustee; or</li> <li>(ii) an instrument appointing an additional trustee; or</li> </ul> </li> <li>(iii) an instrument by which a trustee retires from a trust without any new trustee being appointed in his place; or</li> <li>(iv) a declaration by an executor under section eleven of the Trustee Act, 1925, as amended.</li> <li>(b) A conveyance not made for valuable consideration and made to a beneficiary by a trustee under and in conformity with the trusts contained in a conveyance, declaration of trust or other instrument on which stamp duty imposed by any Act in force at the time of its execution has been paid or which is exempt from stamp duty under such Act or with the trusts contained in a will or arising on an intestacy and in either case in respect of property on which death duty or duty under any Act imposing duties on the estates of deceased persons has been paid or which shall be exempt from death</li> </ul>	1 10 0	The transferee.

## SECOND SCHEDULE—continued.

## STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
CONVEYANCES OF ANY PROPERTY—(contd.). (4) Upon each of the following instruments—(continued).	£ s. d.	
(c) An instrument made or executed bona fide by way of completion or confirmation of title whereby no greater benefit, legal or equitable, accrues to the person in whose favour the instrument is made or executed than he originally had or was entitled to have by virtue of some other instrument which is duly stamped with ad valorem duty as a conveyance or declaration of trust	1 10 0	The transferee.
(f) A conveyance made for nominal consideration upon the appointment or the retirement of a trustee (whether the trust is expressed or implied)	0 7 6	The transferee.
(5) Upon every conveyance made in conformity with an agreement where ad valorem duty has been paid on the agreement and the agreement is produced to the Commissioner or he is satisfied that it has been duly stamped	or (if it be lower) the ad valorem duty as herein- before by this Act provided.	The transferee.
(6) Upon a conveyance whereby a trustee of a superannuation scheme transfers to a member of the scheme on his retirement from the scheme a policy of insurance on the life of the member—		The transferee.
On the first of such transfers On each subsequent transfer	$\begin{array}{cccc} 1 & 0 & 0 \\ 0 & 1 & 0 \end{array}$	

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Declaration of Trust—  (1) Any instrument declaring that a person in whom property is vested as the apparent purchaser thereof holds the same in trust for the person or persons who have actually paid the purchase-money therefor.	£ s. d.	The person declaring the trust.
(2) Any instrument declaring that any property vested or to be vested in the person executing the same is or shall be held in trust for the person or persons or purpose or purposes mentioned therein notwithstanding that the beneficial owner or person entitled to appoint such property may not have joined therein or assented thereto.	The same duty as if the instrument was a conveyance of the property comprised therein.	The person declaring the trust—or the person directing such declaration.
(3) Any such instrument as aforesaid by which (a) the same trusts are declared as have been declared in respect of the same property by an instrument duly stamped with ad valorem duty under this Act or (b) the trusts declared are the same trusts as those upon or subject to which the same property was conveyed to the person declaring the trust by an instrument duly stamped with ad valorem duty under this Act or (c) the same trusts are declared as have been declared by a will in respect of the same property and any death duty payable in respect of that property by reason of the death of the testator who made such will has been paid.	1 10 0	The person de- claring the trust.
OEED—  (1) Deed of any kind whatever not otherwise charged in this Schedule	1 10 0	The parties to the deed, or any one of them.

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Duplicate or Counterpart of an agreement for the hire of a motion picture film.  Exemption.—Where there are a number of duplicates or counterparts of any particular agreement for the hire of a motion picture film, and one of such agreements or counterparts is duly stamped, the other or others of them are exempt.	£ s. d.	The person to whom the film is hired.
DUPLICATE OR COUNTERPART of any instrument chargeable with any duty— Where such duty does not amount to 3s. 9d. In any other case	The same duty as the original instrument.  0 3 9	The person chargeable in the original instrument.
EXCHANGE— Any instrument effecting an exchange of any property or any instrument partly effecting such an exchange. In any other case	The same duty as on a conveyance.  1 10 0	The person to whom any property is conveyed by way of ex- change.
FORECLOSURE ORDER— On the unencumbered value of the property included in the order.	The same duty as on a conveyance under paragraph (1) of the matter herein under the heading "Con- veyances of any Property."	Processor to the
GUARANTEE— Any instrument guaranteeing or promising to answer for the debt or default of any other person, and signed by the party to be charged, where such guarantee or promise is the leading object of the instrument— Under hand (adhesive stamp may be used) Under seal	Succession of Control	The guarantor.

#### SECOND SCHEDULE—continued.

## STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
HIRE-PURCHASE AGREEMENTS—  For or relating to the supply of goods, wares, or merchandise on hire—  Under hand (adhesive stamp may be used) Under seal	£ s. d.	The person to or by whom the goods, wares, or merchandise are supplied,
(See section 75A.)		J are supplied.
Exemption.—Hire-purchase Agreement under hand where the aggregate of the payments made and to be made as consideration does not exceed £10.		
The Territor		
LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE of any property not being a ship or vessel—		1 400 (20) (10) (10) (10)
(1) (a) Where the lease or agreement is for a term of one year or upwards, without any consideration by way of premium, fine, or foregift—  In respect of the yearly rent, where such rent does not exceed £50	0 3 6	The lessee or tenant.
(b) Where the lease or agreement is for a term of less than one year, and without any consideration by way of premium, fine, or foregift—		
In respect of the total amount of the rental for the term, where the rent does not		
exceed £50	0 3 6	The lessee or tenant.

#### ${\bf SECOND~SCHEDULE-} continued.$

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Nature of Instrument Amount of Duty.	
ASE OR PROMISE OF OR AGREEMENT FOR £ s. d.  LEASE OR HIRE—(continued).		d as as some
(2) In consideration of a sum of money by way of premium, fine, or foregift, without rent  (3) In consideration of a sum of money by way of premium, fine, or foregift, and also of rent whether real or nominal  On the amount of premium  And on the rent  (4) Where the consideration is nominal, or where there is no consideration in money or money's worth	The same duty as on a conveyance under paragraph (1) under the heading "Conveyances of any Property" herein.  The same duty as on a lease under paragraph (1) hereof. The same duty as	The lessee or tenant.
<ul> <li>(5) Where the consideration or any part of the consideration is an indeterminable amount—  In addition to the duty that is to be charged on the rent according to the scale set out in paragraph (1) there shall be charged the fixed duty of £1 10s. 0d. and also on the value of so much of the consideration as is capable of being valued.</li> <li>(6) Of any other kind whatsoever</li></ul>	The same duty as is chargeable under paragraph (1) under the heading "Conveyances of any Property" herein on property sold for a consideration equal to such value.  1 10 0  0 3 6 0 1 6	The lessee or tenant.  The person to whom the meter is hired.

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Lease or Promise of or Agreement for Lease or Hire—(continued).	£ s. d.	Paragraphy and the
(9) Agreement for the hire of a motion picture film—		and the second
(a) where the amount of rental or		disamberd ko-d
hire payable does not exceed		
£1,000 :—		
For every £25 or part of £25	oil and the state of the state	To a dispersible
of such rental or hire	0 1 3	m
(b) where the amount of such	of the few male	The person
rental or hire exceeds £1,000:— For the first £1,000 of such	the same of the sa	film is hired
rental or hire, the same	The state of the s	min is inted
duty as provided in sub-		ansi maa ara
paragraph (a) hereof, and		
thereafter for each addi-	self and the form	della con sele
tional £1,000 or part of		with any in the
£1,000 of such rental or		A let the de to
hire	1 5 0	J
Exemption.—Where the sole considera-	next,	
tion is a fixed rent at a rate of less than		
£75 a year—		
(a) a lease for a private dwelling-house		
only for a term of less than one	51,70	
year; or		
(b) a lease from the Crown under the		
Crown Lands Consolidation Act, 1913, as amended; or	aswa.	
1913, as amended; of		
(c) a lease from the Crown under the	AND THE PERSON OF THE	de Shine a sala
Returned Soldiers Settlement Act,		Wisconstellan.
1916, as amended; or	alber 1	intus
	Tash your ball to you	odl or boniel
(d) a lease from the Crown under the Prickly-pear Act, 1924, as		helt in he same
Prickly-pear Act, 1924, as amended; or	The same residence in	
umenacu, or	But the heart a	A TOTAL STATE OF THE STATE OF T
(e) an occupation permit or forest lease	halva den da donin	No suley ell
from the Crown under the Forestry	erfer 1 strike o	the market lab
Act, 1916, as amended; or		\$960 F 1 12 F
(f) a loose from the Charm under the		
(f) a lease from the Crown under the Closer Settlement Acts; or		
Closer Settlement Acts, or		THE RESERVE THE
(g) a lease of a public watering place		The second
from a controlling authority within		a but all deti
the meaning of Part V of the	9	the ay and
Pastures Protection Act, 1934, a	8	at the drawn
amended,		L'ague
is exempt.	A STATE OF THE STA	

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
	£ s. d.	
LETTER OF ALLOTMENT AND LETTER OF		
RENUNCIATION or any other document		The person by
having the effect of a letter of allot- ment—		whom the
Of any share in the stock and funds		instrument
of any company or proposed com-		is executed.
pany (other than a mining com-		
pany). (See section 81)	0 0 9	
LETTER OR POWER OF ATTORNEY or other		
instrument in the nature of—		
(1) For the receipt of the dividends or		
interest of any stock—		
Where made for the receipt of one payment only	0 1 6	
In any other case	0 7 6	
(2) For the receipt of any other sum of		The person by
money, or any bill of exchange or pro-		whom the
missory note for any sum of money,		instrument
not exceeding £20, or any periodical		is executed
payments not exceeding the annual		or made.
sum of £10 (not being hereinbefore charged)	0 7 6	
(3) Of any kind whatsoever not herein-	Character of	
before described including the ap-		
pointment of a receiver by a mort-		
gagee	1 10 0	)
Exemptions.—		
(a) Letter or power of attorney solely		
for the receipt of dividends, or the		
sale, purchase, or transfer of any definite and certain share of the		
stocks or funds of the Government		
of New South Wales.		
(b) Order, request, or direction, under		
hand only, from the proprietor of		
any stock to any company, or to		
any officer of any company, or to		
any banker, to pay the dividends or interest arising from the stock		
to any person therein named.		
(c) Any order or authority, authorising		
any agent to lodge a specific appli-		
cation under the Crown Lands		
Consolidation Act, 1913, as amend-		
ed, or the Closer Settlement Acts, or to pay or receive any specific		
sum in connection therewith.		
the commence that the		
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#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty. Persons primarily liable.	
Exemptions—(continued).  (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 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.		
ARTITION—  (1) The principal or only instrument effecting a partition of any property.	A fixed duty of £1 10s. 0d., and in addition in a case where the divided parts of the property are unequal in unencumbered value the same ad valorem duty as if it were a conveyance of similar property of an unencumbered value equal to the amount by which the unencumbered value of the undivided share of each partitioner is exceeded by the unencumbered value of the divided part taken by him, and any amount paid or given or agreed to be paid or given for equality shall be deemed to be consideration for such conveyance.	The person making the partition of any one of more of them.
(2) In any other case	1 10 0	

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.		]	Persons primarily liable.	
POLICIES OF INSURANCE—  (1) (a) Upon every policy and every renewal of a policy of insurance	£	s.	d.		
for a term of one year or less— For every £100 and also for any fractional part of £100 insured	0	0	6		
(b) Upon every policy and every renewal of a policy of insurance for a term of more than one year—					
In respect of each year and also of any fractional part of a year in such term, for every £100 and also for any fractional part of £100 insured	0	0	6		The company
(c) Upon every policy of insurance against liability for injury to third persons (whether included in any					issuing the policy.
other policy of insurance or not) (d) Upon every policy of re-insurance where the original policy of insurance	0	1	0		
has been duly stamped	0	1	0		
this paragraph	0	1	0		
(2) Upon every transfer or assignment otherwise than by way of mortgage or release of mortgage of any such policy as aforesaid(Adhesive stamp may be used.)	0	3	9	J	The transfered or assignee.
(3) Upon every transfer or assignment of a life policy otherwise than by way of mortgage or release of mortgage.	The same			n	The transfered or assignee.
Exemptions.—  (a) Any policy of insurance on life.  (b) Any policy of insurance upon the property of the State of New South Wales or any statutory body					
representing such State.  (c) Any policy of insurance against loss by fire on the tools, implements of work or labour used by					
any working mechanic, artificer, handicraftsman, or labourer, such insurance being effected by a separate policy in a distinct sum.					Name of the second

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Policies of Insurance—(continued).	£ s. d.	
Exemptions—(continued).		la colon a la
(d) Any policy of insurance taken out by or on behalf of any public hospital or charitable institution, or by or on behalf of the Red Cross Society, or the New South Wales		in the Policy of
Ambulance Transport Service Board or any district committee constituted under the Ambulance Transport Service Act, 1919, as amended.		on the wall of the company of the co
(e) Any cover-note in pursuance of which a duly stamped policy is issued within three months of the date of the cover-note.		in called views
(f) Any policy issued to the original		rotal and vellage
insured or his personal representa-		TORRESTA DESCRIPTION
tive in pursuance of a cover-note which has been duly stamped as a policy.		n to called plant o colled leaded
(g) Any policy issued to the original insured or his personal represen- tatives in pursuance of a duly stamped certificate of insurance.	Someway -and and a	to entire remain to bobrong entire to the or co a
(h) Any policy of insurance for the payment of a deferred annuity under any scheme of super-	369003459	no religions of
annuation for the benefit of any person in relation to his employ- ment and/or the dependants of	HEADS AREN	o oglostatus ny literation
<ul> <li>any such person.</li> <li>(i) Any policy issued to the original insured or his personal representa-</li> </ul>		estament of
tive for war risks in respect of the specific consignment of goods where a policy of marine insurance	Partie of the state of the stat	in estaradas gal la consisa as es
in respect of the same consignment of goods was issued and duly stamped and where the goods are shipped to or from a British port.	His go	eugennes les soite outenes de les soite le grand outenes
REAL PROPERTY ACT, 1900, as amended— (1) Application to bring land under the Act or to be registered under the Act.		The applicant.
as the proprietor of an estate in land where not otherwise liable to stamp duty not being a transmission appli- cation.		raissasi, or liber or - jung - rifes to polley in the

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
REAL PROPERTY ACT, 1900, as amended—(continued).	a be model	as freel and was
(2) Nomination— Where application is made to bring	The same duty as would have been	The nominee.
land under the Act, and the appli- cant nominates any other person	payable on a con- veyance of such	y therein,
as the person to whom the certi- ficate is to issue.	plicant, and all other necessary	
	parties, to the person nominated for the estate men-	
our most regit mET	tioned in such nomination.	to by an executor
(3) Memorandum of transfer— (a) Duty shall be charged in accord-	no balidas	fora texpeniesión brisse or person
ance with the provisions under the heading "Conveyances of any Property" herein upon and in re-		dusue) yd gelti
spect of every memorandum of transfer as a conveyance of the	17 1000	of the same of the
<ul> <li>property therein, and the person or persons specified by such pro- visions for the case shall be primarily liable for the duty on</li> </ul>	t i lillion on	egradesile sol mon navous solicitas to con
the transfer.  (b) By way of exchange of the property therein.	The same duty as on an exchange herein.	The transferee.
(c) By way of partition or division	The same duty as on a partition herein.	The persons making the partition.
(4) Foreclosure order	The same duty as on a foreclosure order herein.	The mortgagee.
<ul><li>(5) Memorandum of lease or promise of or agreement therefor.</li><li>(6) Transfer or surrender of lease—</li></ul>	The same duty as on a lease.	The lessee.
(a) Duty shall be charged in accordance with the provisions under the heading "Conveyances of any	(9) 7167 (0)	esco pal ai as ouna
Property "herein upon and in respect of the transfer or surrender	シノ(を)中間 時	and paydor the lie
as a conveyance of the property therein and the person or persons specified by such provisions for the case shall be primarily liable for the	Java de de la companya del companya della companya della companya de la companya de la companya de la companya della companya	liges no mali- liges no mali- rate a co mission
duty on the transfer or surrender.		SECOND

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
REAL PROPERTY ACT, 1900, as amended— (continued).	£ s. d.	w. (1961) Vid
<ul><li>(b) By way of exchange of the property therein.</li><li>(c) By way of partition or division</li></ul>	an exchange herein.	
(7) Transfer of a mortgage or an encum- brance made otherwise than by way of mortgage or discharge of mortgage.		The transferee
(8) Consent by an executor or adminis- trator to a transmission application by a devisee or person entitled on intestacy.	1 10 0	The devisee of person entitled on intestacy.
(9) Application by tenant in tail for entry of title in fee simple.	1 10 0	The applicant.
(10) Release or disclaimer of power	1 10 0	The person entitled to exer-
(11) Application for discharge or modifi- cation of restrictive covenant.	1 10 0	cise the power.
(12) Application for entry of an estate in fee simple in enlargement of a long term under section 134 of the Con- veyancing Act, 1919, as amended.	1 10 0	The applicant.
(13) Application to cancel notifications of leases or underleases as upon merger.	1 10 0	7 10
(14) A transmission application to a devisee who is also the sole executor or administrator.	1 10 0	
Exemptions.—  (a) The same as in the case of conveyances and agreements relating to land not under the Real Property Act, 1900, as amended.  (b) Any application for transmission other than an application for transmission to a devisee who is also the sole executor or administrator.		

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
RECEIPT OR DISCHARGE given for or upon the payment of money amounting to £2 and upwards.	£ s. d. 0 0 3	The person giving the receipt.
Exemptions.—  (a) Receipts for refunds and reimbursements made by the Government or a Department of the Government of New South Wales.  (b) Any receipt for money deposited with a broker or agent for the purchase of stock or marketable securities.		and
(c) Any receipt given for or upon the payment of money to or for the use of Her Majesty.		and divide the high section of the s
(d) Any acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.		All the Charles and the Charle
(e) 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 employ- ment, or for or on account of money paid in respect of any pen- sion, superannuation, allowance, gratuity, refund of contributions, or other like allowance in respect of service.		
(f) An acknowledgment of the receipt of a bill of exchange or promissory note payable in either case other- wise than on demand.		
(g) Any receipt indorsed or otherwise written upon or contained in any instrument liable to stamp duty and duly stamped acknowledging the receipt of the consideration money therein expressed.	aner vil fra Sil Françoi Sil Garages	the olds of a children between the children between

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
RECEIPT OR DISCHARGE—(continued).		A CHILATE
Exemptions—(continued).		u. vinci la l
(h) Any receipt given by depositors on receiving deposits from the Commonwealth Savings Bank of Australia.		Salatin offi
(i) Any acknowledgment given for money deposited in any Bank to be accounted for.  Provided that this exemption shall not extend to acknowledgments for any sum carried to the credit of any depositor or shareholder in any Bank on any division of profits made by such Bank or for or in respect of any dividend from any Joint Stock or other Company on the same being deposited by any person to the credit of any other person in any Bank or for or in respect of any sum paid to the credit of any person in any Bank for rent or interest by any other person or for or in respect of any sum deposited which would be liable to duty if paid directly by any person to any other person.	and the second s	dept. 23. And a series of a se
(j) Any receipt given in anticipation of a Bill of Lading and not to be used in lieu thereof.		as no could a conflict the second of the sec
(k) Receipts for the payment of any interest on debentures, stock, or Treasury bills of the Government of New South Wales.		de de la constante de la const
(l) All receipts given to Her Majesty or to any person on her behalf for or in respect of any pension or other superannuation or retiring allowance payable out of the funds of the Imperial or Indian Govern- ments.		to transport of the state of th
(m) Any receipt given for or upon the payment of money for the use of any Public Hospital.		obie i grasir os as bi, tip territori interio

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
RECEIPT OR DISCHARGE—(continued).		
Exemptions—(continued).		A Charles Street
(n) Any receipt given for the payment		
of compensation payable to a		and the section
workman or his legal personal		100
representative or his dependants		10.000 2.00.100
under any Workmen's Compensa-		The state of
tion Act.		d of the
(o) Receipts for moneys paid to a		1 1 7 1 7 4
Pastures Protection Board under		
Part IV of the Pastures Protection		
Act, 1934, as amended.		had do the being
(p) Receipts for moneys paid for maintenance under the Child Welfare		. don't be all a
Act, 1939, as amended, or the		And the second
Deserted Wives and Children Act,		A STANDARD
1901, as amended, or for mainte-		A ABOVE TO THE
nance of children or alimony under		
the Matrimonial Causes Act, 1899,		
as amended.		
(q) Any acknowledgment or receipt		
given by or on behalf of any society		1 1 1 1 1 1 1 1 1
or institution for the relief of		
poverty, the promotion of educa-		
tion, or for any purpose directly or		A Desired To
indirectly connected with defence		
or the amelioration of the con-		
dition of past or present members		The state of the s
of the Naval, Military or Air		
Forces of the Commonwealth or		the roll of the second
their dependants or for the pro-		
motion of any other patriotic		
object.		
(r) Any cash sale docket—that is to		
say an instrument issued or ten-		
dered to a purchaser of goods for		
cash by a salesman in any retail		
establishment immediately on the		
occasion of the purchase which de-		
notes the description of the goods		
purchased, and the retail price		
thereof or the amount then paid in		
cash therefor, but does not ac-		
knowledge the receipt of the		
money.		
(s) Any receipt given for or upon the		
payment of money to or for the use		
of the Royal Life Saving Society,		
New South Wales head centre, or		
the Surf Life Saving Association		
of Australia or clubs affiliated		
thereto.		

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
RECEIPT OR DISCHARGE—(continued).  Exemptions—(continued).  (t) Any receipt given for or upon the payment of money by way of grant to any municipal or shire council by the Government or a Department of the Government of New South Wales.  (u) Any receipt given for or upon the payment of any moneys for a call in respect of the share capital of a mining company as defined by section three of this Act.  DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—  Any direction in writing executed for the purposes of subsection (1) of section 94A of this Act shall be chargeable with duty, as follows:—  (a) If the direction is made upon a consideration in money or money's worth of not less than the unencumbered value of the shares directed to be issued or allotted.  (b) In any case other than that mentioned in the preceding subparagraph (a)	The same duty as is	The person to whom the shares are to be issued or allotted.

#### SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Direction as to Issue or Allotment of Shares—(continued).  Any direction in writing executed for the—continued.  Exemption.—A direction for the issue or allotment of shares in a mining company as defined in section three of this Act made upon a consideration in money or money's worth of not less than the unencumbered value of the shares directed to be issued or allotted.		
TRANSFER OF SHARES—  (1) Upon the transfer of any shares or of the right to any shares in the stock or funds of any corporation or company incorporated in New South Wales or which being incorporated out of New South Wales has a share register in New South Wales wherein such share or right is registered on a sale thereof for a consideration in money or money's worth of not less than the unencumbered value of the shares or the right to the shares comprised in the transfer—  For every £10 and also for any fractional part of £10 of the consideration for the transfer		The transferee.
(2) Upon the transfer of shares or of rights to shares made without consideration in money or money's worth.	payable under para-	The parties to the transfer or any one or more of them.
(3) Upon the transfer of shares or of rights to shares made upon a con- sideration in money or money's worth of less than the unencumbered value of the shares or the rights to shares comprised in the transfer.	payable under para- graph (3) under the heading "Convey-	the transfer or any one or more of them.

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Transfer of Shares—(continued).	£ s. d.	Langua real and
(4) Upon the transfer of shares without	1 10 0	The transferee.
valuable consideration from an ad-	or ad valorem duty	
ministrator or trustee to the person	at the rate of 9d for	
beneficially entitled thereto under	every £10 (or part	
and in conformity with the trusts	thereof) of the value	
contained in a conveyance, declara-	of the shares, whichever is the	
tion of trust or other instrument on which stamp duty imposed by any	lower.	
Act in force at the time of its execu-	10 1101,	
tion has been paid or which is exempt		
from stamp duty under such Act or		
with the trusts contained in a will		
or arising on an intestacy and in		
either case in respect of shares on	So to briefly	
which death duty or duty under any Act imposing duties on the es-		
tates of deceased persons has been		
paid or which shall be exempt from		Carallee of anne
death duty by such Act.		do history with the
(5) Where a transfer of shares includes a		The transferee.
right to shares and the transfer is duly		The transferee.
stamped in respect of such rights—		
On any transfer necessary to vest		in sulley beache
such rights in the transferee	0 3 9	action half of the
		fusc 913 (1981)
Exemptions.—		o one leastly
(a) Any transfer of stock, debentures,		
or Treasury Bills of the Govern-		to released his
ment of New South Wales or of the		abate Back of
Commonwealth of Australia or of		reliant who to
a debenture issued by the Metro-		
politan Water, Sewerage and Drainage Board, Hunter District Water		
Board and Broken Hill Water		
Board on a sale thereof for a con-		
sideration in money or money's	The same of the sa	
worth of not less than the unencum-		
bered value of such property sold.		in addants, age
(b) Any transfer of shares in a mining		The Table 10 in the
company as defined in section		toponer will made
three of this Act, on a sale thereof		of sale to escale
for a consideration in money or		Demont out at tes
money's worth of not less than the		
unencumbered value of such pro-		
perty sold.		

#### SECOND SCHEDULE-continued.

GENERAL EXEMPTIONS FROM STAMP DUTY UNDER PART III.

- (1) So much of the consideration on the sale of a holding of a discharged soldier, member of the forces or discharged member of the 5 forces to a discharged soldier, member of the forces or discharged member of the forces as represents the amount due to the Crown as purchase money or advances.
- "Discharged soldier", "member of the forces" and "discharged member of the forces" have the same meanings as are ascribed thereto respectively in the War Service Land Settlement Act, 1941, as amended.
  - (2) Any instrument evidencing the dedication of land for a public purpose.
- (3) All bonds to Her Majesty, or any person or authority on her 15 behalf.
  - (4) Any bond given to a controlling authority within the meaning of Part V of the Pastures Protection Act, 1934, as amended, in respect of a lease of a public watering place at a rental of less than seventy-five pounds per annum.
- 20 (5) All instruments relating to the services of apprentices, clerks, and servants.
  - (6) Any instrument for the sale, transfer, or other disposition of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.
- 25 (7) In respect of any registration, certificate, agreement, award, or instrument effected, issued, or made under the Trade Union Act, 1881, as amended, or the Industrial Arbitration Act, 1940, as amended.
- (8) In the case of registered societies and branches under the Friendly Societies Act, 1912, as amended, and in the case of terminat-30 ing or permanent building societies registered under the Building and Co-operative Societies Act, 1901, or the Co-operation, Community Settlement, and Credit Act, 1923, as amended, the following instruments:—
- (a) Any bill of exchange, or order, or receipt given by any such society or branch in respect of money payable by virtue of its rules or of the said Acts.
  - (b) Any receipt given to any such society or branch by a member thereof, or any person claiming through a member thereof for or on account of any benefit payable under the said Acts.
- 40 (c) Any bond given to or on account of any such society or branch or by the treasurer or other officer thereof.
  - (d) Any agreement to which any such society or branch is a contracting party other than an agreement for the purchase of any property.

#### SECOND SCHEDULE—continued.

#### GENERAL EXEMPTIONS FROM STAMP DUTY-continued.

5

(e) Any other instrument required or authorised by the said Acts or by the rules of any such society or branch.

- (f) Any request to the Registrar-General under the Real Property (Amendment) Act, 1921, as amended, by any such society or branch for the registration of new trustees in relation to any mortgage being an investment of the society or branch.
- 10 (9) Generally any instrument expressly exempted under any Act.
  - (10) Any instrument executed by or on behalf of a public hospital not being a conveyance from such hospital or from any person on its behalf or an agreement for such conveyance.
- (11) 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, as amended, not being a conveyance from such board or committee or from any person on their behalf or an agreement for such conveyance.
- (12) Any debenture or Treasury bill issued by the Government of New South Wales.
  - (13) Any debenture of the City of Sydney or of any municipality or shire.
    - (14) Any debenture of the Rural Bank of New South Wales.
- (15) Any mortgage of real property or mortgage given by way of 25 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 mortgage or by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration thereof.
- 30 (16) Any preferable lien or lien on crops under the Liens on Crops and Wool and Stock Mortgages Act of 1898, or special lien under the Co-operation, Community Settlement, and Credit Act, 1923, as amended, or any discharge of any such lien.
- (17) Any debenture issued in New South Wales of any corporation, 35 company, or society incorporated in New South Wales or of any unincorporated club, association, or society formed in New South Wales to carry on operations therein, or any transfer or conveyance of a debenture by way of mortgage or by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the 40 consideration therefor.
  - (18) Any agreement made by a council with the Commissioner for Main Roads of New South Wales.

	Stamp Duties (Amendment).	
	3. (1) The Stamp Duties Act, 1920-1954, is further amended—	Further amendment of Act No. 4' 1920.
5	(a) (i) by omitting from the matter appearing in the Second Schedule under the heading	Second
	inserting in lieu thereof the figure "2"; (ii) by omitting from the same matter the figures and symbol "½" and by inserting in lieu thereof the figure "1";	
10	second column of the same Schedule under the heading "Bill of Exchange and Promissory Notes" the figure "2" and by inserting in lieu thereof the figure "3";	
15	the same Schedule under the heading "Policies of Insurance" the figure "6" wherever occurring and by inserting in lieu thereof the figure "9";	
20	"0 1 0" wherever occurring and by inserting in lieu thereof the figures "0 1 6".	
	(2) (a) The Finance (Greyhound-racing Taxation) Act, 1931-1937, is amended—	Amendmen of Act No. 56, 1931.
25	Management Act, 1931" and by inserting in lieu thereof the words "Stamp Duties Act, 1920-	
0	1955";	
	(ii) by omitting from the same section the words "one penny" and by inserting in lieu thereof the word "twopence";	
5	(iii) by omitting from the same section the words "one half-penny" and by inserting in lieu thereof the words "one penny".	
	(b) The Finance (Greyhound-racing Taxation) Act, 1931, as amended by subsequent Acts and by this Act, may be cited as the Finance (Greyhound-racing Taxation) Act, 1931-1955.  (3)	
	Taxation) Act, 1931-1955. (3)	

- (3) This section shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.
- 4. (1) (a) Bills of exchange forms which have before Transitory 5 the commencement of section three of this Act been printed to the order of a bank under license issued under the provisions of the Stamp Duties Act, 1920-1955, and are impressed with twopence stamp duty and are either in the possession of the printer or of the bank at such 10 commencement and are unused shall be deemed to be duly stamped with threepence stamp duty.
- (b) Any bank which at the commencement of section three of this Act is in possession of bills of exchange forms referred to in paragraph (a) of this sub-15 section shall within one month of such commencement furnish to the Commissioner a statement in a form approved by him giving particulars and numbers of such forms and pay to the Commissioner duty of threepence per form or additional duty of one penny per form, as 20 the case may require.
- (c) Where bills of exchange forms referred to in paragraph (a) of this subsection are at the commencement of section three of this Act in the possession of a printer and are subsequently delivered to a bank the 25 bank shall when making payment of the stamp duty in accordance with the Stamp Duties Act, 1920-1955, and the regulations thereunder pay to the Commissioner the amount of threepence duty on each such form.
- (2) This subsection shall apply to bills of exchange 30 forms which at the commencement of section three of this Act are in the possession of any person other than a printer or bank referred to in subsection one of this section and which are impressed with twopence stamp duty.
- 35 Where a bill of exchange is after such commencement drawn or made within New South Wales on a bill of exchange form to which this subsection applies the additional duty of one penny may be denoted by an adhesive stamp, attached and duly cancelled before the issue of 40 such bill of exchange. (3)

(3) Where a promissory note is drawn or made in New South Wales after the commencement of this Act and is written on material bearing an impressed stamp of insufficient amount a further amount for the amount 5 of the deficiency may be denoted by an adhesive stamp, attached and duly cancelled by the person by whom the promissory note is executed before he issues same out of his hands.

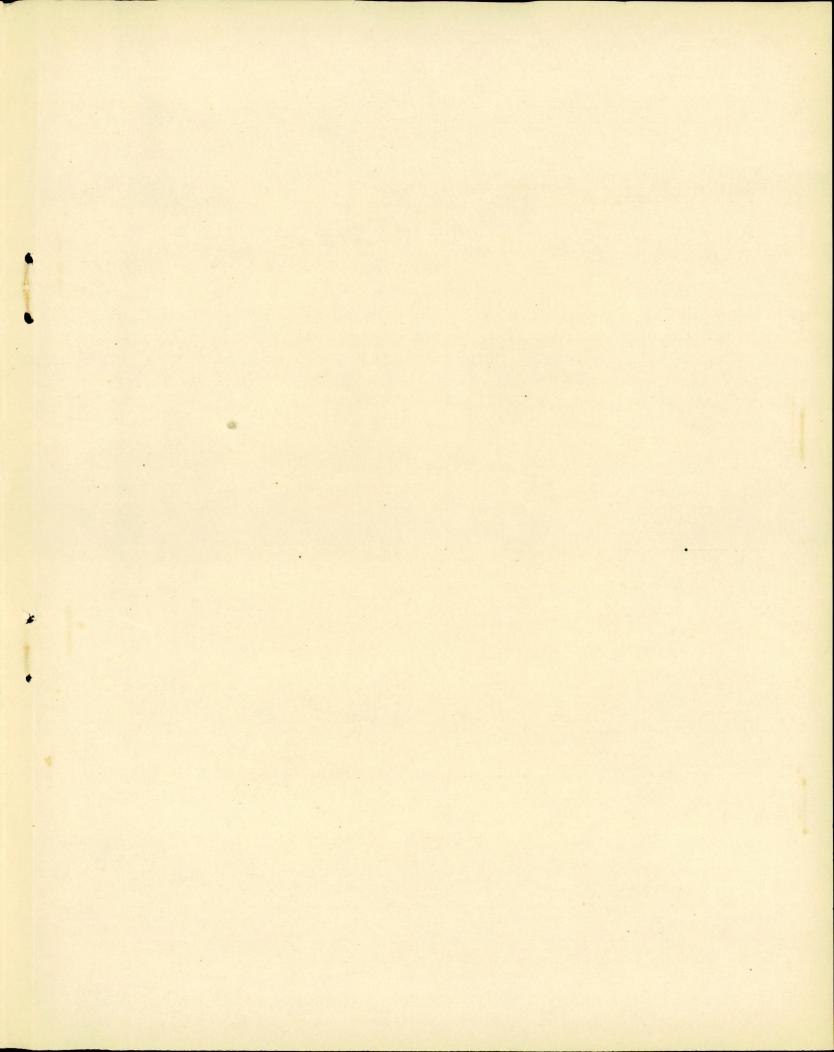
This subsection shall cease to have effect upon the 10 expiration of a period of twelve months from the commencement of section three of this Act.

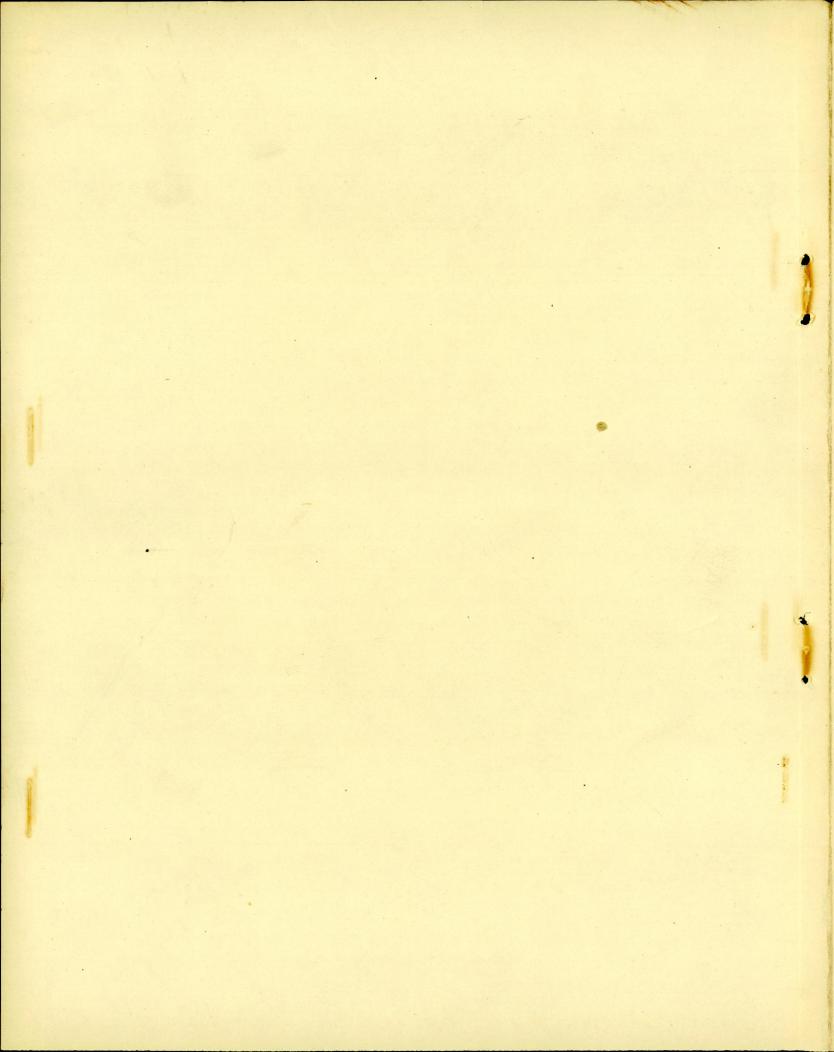
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#### NEW SOUTH WALES.

LEGISLATIVE ASSEMBLY.

# STAMP DUTIES (AMENDMENT) BILL, 1955.

## WAYS AND MEANS RESOLUTION.

#### Resolved,-

That towards raising the Supply to be granted to Her Majesty there shall be charged, levied, collected and paid pursuant to the provisions of the Stamp Duties Act, 1920-1955, and the regulations thereunder, and subject to the exemptions in that Act contained for the use of Her Majesty, to form part of the Consolidated Revenue Fund, for and in respect of the matters, instruments and property hereinafter mentioned, duties at the several rates and of the several amounts hereinafter specified.

- (A) Duties on Instruments.
  - Acknowledgment by executor or administrator in lieu of conveyance under section 83 of the Wills, Probate and Administration Act, 1898, as amended—Amount of duty, £1 10s.
  - Agreement or Memorandum of an Agreement, and not otherwise specifically charged with any duty—
    - (1) Under hand only-
      - (a) Whether the same is only evidence of a contract, or obligatory on the parties from its being a written instrument, including every schedule, receipt, or other matter put or indorsed thereon or annexed thereto—Amount of duty, 1s. 6d.

(b) Where divers letters are offered in evidence to prove any agreement between the writers thereof it shall be sufficient if any one of such letters is stamped with the duty of 1s. 6d.

#### Exemptions.—Any agreement or memorandum under hand—

- (a) made for or relating to the sale of any goods, wares, or merchandise;
- (b) made between a master and any mariner of any ship or vessel for wages on any voyage coastwise from port to port in the State of New South Wales.
- (2) Under seal-Amount of duty, £1 10s.

Exemption.—Any agreement made by a shire council or a municipal council with the Crown or with any corporation or person representing the Crown that would but for this exemption have been chargeable only with the said fixed duty of one shilling and sixpence or one pound ten shillings is exempt from such duty.

Agreement for the Sale or Conveyance (including Exchange) of any Property—Amount of duty: The same duty as on a conveyance of the property.

Provided that any agreement or memorandum under seal, made for or relating to the sale of any goods, wares, or merchandise, is to be charged only with a duty of one pound ten shillings (for which the parties thereto shall be primarily liable), but so that if the agreement or memorandum comprises also other property it shall be chargeable with the said duty of one pound ten shillings in respect of the goods, wares, and merchandise only if and when in respect of such goods, wares, and merchandise there are fully set out in it particulars of such property and the value thereof and an apportionment of the purchase money in respect thereof.

#### Appointment of Trustees-

For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof.—Amount of duty, £1 10s.

#### Exemptions-

- (a) The appointment of a trustee by a will.
- (b) Every instrument for the appointment of a trustee or trustees of property held in trust for any corporation or body of persons associated for religious, charitable, or educational purposes.

### Appointment in execution of a power-

(a) Any instrument not being a will appointing any property, or any use, share, or interest therein.—Amount of duty: The same duty as on a conveyance of the appointed property.

(b) Where the appointment is made in favour of persons specially named or described as the objects of a power contained in a conveyance on which ad valorem duty has been paid or in a will in respect of property on which death duty or duty under any Act imposing duties on the estates of deceased persons has been paid.—Amount of duty, £1 10s.

Award, whether under hand only or under hand and seal-

Where the amount or value of the matter in dispute-

Does not exceed £20.—Amount of duty, 2s.

Exceeds £20 and does not exceed £50.—Amount of duty, 3s. 9d. Exceeds £50 and does not exceed £100.—Amount of duty, 7s. 6d. Exceeds £100 and does not exceed £200.—Amount of duty, 15s. Exceeds £200 and does not exceed £500.—Amount of duty, £1 2s. 6d.

Exceeds £500.—Amount of duty, £1 10s.

Exemption.—Award made in any matter in which Her Majesty is a party, either directly or by some public officer acting in such matter or representing Her Majesty or the Government of New South Wales therein.

Bank Notes.—An Annual Composition to be paid quarterly by banks in lieu of duties on promissory notes payable on demand issued by them—

For every £100 and also for any remaining fractional part of £100 of the amount of such notes in circulation as certified under the Banks and Bank Holidays Act, 1912, as amended.—Amount of duty, £2.

#### Betting Tickets:-

Where the betting ticket is issued in the saddling paddock of a race-course.—Amount of duty, 1d.

Where the betting ticket is issued in any part of a racecourse except the saddling paddock.—Amount of duty, \( \frac{1}{2}d. \)

Bill of Exchange and Promissory Notes-

Payable on demand and sola.—Amount of duty, 2d.

Payable otherwise than on demand-

Where the amount or value of the money for which the bill is drawn does not exceed £25.—Amount of duty, 9d.

Where such amount or value exceeds £25, for every £25 and every fractional part of £25.—Amount of duty, 9d.

If drawn in a set.—One of the set to be stamped with the duty payable on a single bill.

### Exemptions.—

(a) Letter written by a banker in New South Wales to any other banker in New South Wales directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made, or to any person on his behalf.

- (b) Letter of credit granted in New South Wales authorising drafts to be drawn out of New South Wales payable in New South Wales.
- (c) Cheque or order payable on demand drawn on the Commonwealth Savings Bank of Australia.
- (d) Any draft or order for the payment of money issued by any duly authorised officer of the Government on account of the Public Service.
- (e) Any draft or order for the payment of money commonly called an advance note issued by a master of a ship or vessel in favour of a seaman.
- (f) Orders or authorities to pay not drawn on a banker. This exemption does not extend to a bill of exchange within the meaning of the (Commonwealth) Bills of Exchange Act 1909 as amended.
- (g) Cheque or order payable on demand drawn or 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 defence or the amelioration of the condition of past or present members of the Naval, Military or Air Forces of the Commonwealth or their dependants, or for the promotion of any other patriotic object.

Bill of Lading or Receipt for any goods, merchandise, or effects to be carried to any place outside New South Wales—

For every such bill of lading or copy thereof.—Amount of duty, 1s. 6d.

For every such receipt or copy thereof.—Amount of duty, 1s. 6d.

Charter Party for conveyance beyond or coastwise within New South Wales.—Amount of duty, 1s. 6d.

#### Companies-

Upon each of the following instruments-

- (i) Memorandum of association.—Amount of duty, £1 10s.
- (ii) Articles of association.—Amount of duty, £1 10s.
- (iii) Every certificate of incorporation.—Amount of duty, £1 10s.

Exemption.—Duty shall not be payable upon the memorandum of association, the articles of association or the certificate of incorporation of a mining company as defined by section three of this Act.

Contract Note for or relating to the sale or purchase of any stock or marketable security—

For each £100 and also for any fractional part of £100 of such value.— Amount of duty, 9d.

#### Exemptions .-

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- (a) Transactions carried out in the course of their ordinary business relations between brokers or agents who are members of Stock Exchanges in the Commonwealth of Australia or elsewhere.
- (b) Contract note for or relating to the sale or purchase of any stock, debentures, or Treasury bills of the Government of New South Wales or of the Commonwealth of Australia.
- (c) Any contract note for or relating to the sale or purchase of any debenture issued by the Metropolitan Water, Sewerage and Drainage Board, Hunter District Water Board and Broken Hill Water Board.

#### Conveyances of any Property-

(1) Upon every conveyance of any property (other than shares or rights to shares referred to in paragraph (1) under the heading "Transfer of Shares" herein) on a sale for a consideration in money or money's worth of not less than the unencumbered value of the property—

Where the amount of such consideration does not exceed £50.—Amount of duty, 12s. 6d.

Exceeds £50 and does not exceed £100.—Amount of duty, £1 5s. For every £100 and also for any fractional part of £100 of such amount.—Amount of duty, £1 5s.

- (2) Upon every conveyance of any property whatsoever made without consideration in money or money's worth (not being a gift or instrument referred to in paragraph (b) of subsection (3) of section 66)—
  - On the amount or value of all encumbrances (certain or contingent) subject to which the property is conveyed.—
    Duty at the rate specified in paragraph (1) above in the case of property other than shares or rights to shares and in the case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of Shares" herein.

#### And in addition-

On the value of the property conveyed.—Duty at the rate specified in the Sixth Schedule to this Act for an amount equal to the total amount obtained by aggregating together—(a) the value of the property so conveyed; and (b) the value of all property in New South Wales whatsoever (not being a gift or instrument referred to in paragraph (b) of subsection (3) of section 66) conveyed by the same conveyor to any person whomsoever on the day of but executed by him prior to such conveyance or at any time within the period of three years preceding the date of such conveyance without consideration in money or money's worth; and also (c) the unencumbered values of all property in New South

Wales whatsoever (not being an instrument referred to in paragraph (b) of subsection (3) of section 66) conveyed by the same conveyor to any person whomsoever on the day of but executed by him prior to such conveyance or at any time within the said period of three years upon a consideration in money or money's worth of less than the unencumbered value of the property thereby conveyed after deducting the value of the consideration in money or money's worth therefor ascertained in accordance with this Act.

(3) Upon every conveyance of any property whatsoever made upon a consideration in money or money's worth of less than the unencumbered value of the property conveyed (not being an instrument referred to in paragraph (b) of subsection (3) of section 66)—

On the amount or value of such consideration ascertained in accordance with this Act.—Duty at the rate specified in paragraph (1) above in the case of property other than shares or rights to shares and in the case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of Shares" herein.

#### And in addition—

On the difference between the unencumbered value of the property conveyed ascertained in accordance with this Act and the said amount or value of such consideration for the conveyance.—Duty at the rate specified in the Sixth Schedule to this Act for an amount equal to the total amount obtained by aggregating together-(a) the amount of the said difference between the unencumbered value of the property and such consideration; and (b) the values of all property in New South Wales whatsoever (not being property comprised in a gift or instrument referred to in paragraph (b) of subsection (3) of section 66) conveyed by the same conveyor to any person whomsoever on the day of but executed by him prior to such conveyance or at any time within the period of three years preceding the date of such conveyance without consideration in money or money's worth; and also (c) the unencumbered value of all property in New South Wales whatsoever (not being property comprised in an instrument referred to in paragraph (b) of subsection (3) of section 66) conveyed by the same conveyor to any person whomsoever on the day of but executed by him prior to such conveyance or at any time within the said period of three years upon a consideration in money or money's worth of less than the unencumbered value of the property so conveyed therefor after deducting the value of such consideration in money or money's worth ascertained in accordance with this Act.

- (4) Upon each of the following instruments—
  - (a) (i) an instrument appointing a new trustee; or
    - (ii) an instrument appointing an additional trustee; or
    - (iii) an instrument by which a trustee retires from a trust without any new trustee being appointed in his place; or
    - (iv) a declaration by an executor under section eleven of the Trustee Act, 1925, as amended.

Amount of duty, £1 10s.

- (b) A conveyance not made for valuable consideration and made to a beneficiary by a trustee under and in conformity with the trusts contained in a conveyance, declaration of trust or other instrument on which stamp duty imposed by any Act in force at the time of its execution has been paid or which is exempt from stamp duty under such Act or with the trusts contained in a will or arising on an intestacy and in either case in respect of property on which death duty or duty under any Act imposing duties on the estates of deceased persons has been paid or which shall be exempt from death duty by such Act.—Amount of duty, £1 10s.
- (c) An instrument made or executed bona fide by way of completion or confirmation of title whereby no greater benefit, legal or equitable, accrues to the person in whose favour the instrument is made or executed than he originally had or was entitled to have by virtue of some other instrument which is duly stamped with ad valorem duty as a conveyance or declaration of trust.—Amount of duty, £1 10s.
- (d) A conveyance following upon a decree or order for foreclosure where ad valorem duty has been paid upon such decree or order.—Amount of duty, £1 10s.
- (e) A conveyance whereby the apparent purchaser of property that is vested in him upon trust for the person who was the real purchaser and who has actually paid the purchase money therefor, conveys the same to the real purchaser.—Amount of duty, £1 10s.
- (f) A conveyance made for nominal consideration upon the appointment or the retirement of a trustee (whether the trust is expressed or implied).—Amount of duty, 7s. 6d.
- (5) Upon every conveyance made in conformity with an agreement where ad valorem duty has been paid on the agreement and the agreement is produced to the Commissioner or he is satisfied that it has been duly stamped.—Amount of duty, 7s. 6d. or (if it be lower) the ad valorem duty as hereinbefore by this Act provided.
- (6) Upon a conveyance whereby a trustee of a superannuation scheme transfers to a member of the scheme on his retirement from the scheme a policy of insurance on the life of the member—

On the first of such transfers.—Amount of duty, £1.

On each subsequent transfer.—Amount of duty, 1s.

#### claration of Trust-

- (1) Any instrument declaring that a person in whom property is vested as the apparent purchaser thereof holds the same in trust for the person or persons who have actually paid the purchase-money therefor.—Amount of duty, £1 10s.
- (2) Any instrument declaring that any property vested or to be vested in the person executing the same is or shall be held in trust for the person or persons or purpose or purposes mentioned therein notwithstanding that the beneficial owner or person entitled to appoint such property may not have joined therein or assented thereto.—Amount of duty: The same duty as if the instrument was a conveyance of the property comprised therein.
- (3) Any such instrument as aforesaid by which (a) the same trusts are declared as have been declared in respect of the same property by an instrument duly stamped with ad valorem duty under this Act or (b) the trusts declared are the same trusts as those upon or subject to which the same property was conveyed to the person declaring the trust by an instrument duly stamped with ad valorem duty under this Act or (c) the same trusts are declared as have been declared by a will in respect of the same property and any death duty payable in respect of that property by reason of the death of the testator who made such will has been paid.—Amount of duty, £1 10s.

#### Deed-

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- Deed of any kind whatever not otherwise charged in this Schedule.—Amount of duty, £1 10s.
- (2) Any instrument which under the provisions of any statute is given the operation or effect of a deed either before or after registration.—Amount of duty, £1 10s.
- Duplicate or Counterpart of an agreement for the hire of a motion picture film.—Amount of duty, 9d.
  - Exemption.—Where there are a number of duplicates or counterparts of any particular agreement for the hire of a motion picture film, and one of such agreements or counterparts is duly stamped, the other or others of them are exempt.
- Duplicate or Counterpart of any instrument chargeable with any duty— Where such duty does not amount to 3s. 9d.—Amount of duty: The same duty as the original instrument.

In any other case.—Amount of duty, 3s. 9d.

#### Exchange-

Any instrument effecting an exchange of any property or any instrument partly effecting such an exchange.—Amount of duty: The same duty as on a conveyance.

In any other case.—Amount of duty, £1 10s.

#### Foreclosure Order-

On the unencumbered value of the property included in the order.—
Amount of duty: The same duty as on a conveyance under paragraph (1) of the matter herein under the heading "Conveyances of any Property."

#### Guarantee-

Any instrument guaranteeing or promising to answer for the debt or default of any other person, and signed by the party to be charged, where such guarantee or promise is the leading object of the instrument—

Under hand (adhesive stamp may be used).—Amount of duty, 1s. 6d.

Under seal.—Amount of duty, £1 10s.

#### Hire-purchase Agreements-

For or relating to the supply of goods, wares, or merchandise on hire—

Under hand (adhesive stamp may be used).—Amount of duty, 1s. 6d.

Under seal.—Amount of duty, £1 10s.

(See section 75A.)

Exemption.—Hire-purchase Agreement under hand where the aggregate of the payments made and to be made as consideration does not exceed £10.

Lease or Promise of or Agreement for Lease or Hire of any property not being a ship or vessel—

 (1) (a) Where the lease or agreement is for a term of one year or upwards, without any consideration by way of premium, fine, or foregift—

In respect of the yearly rent, where such rent does not exceed £50.—Amount of duty, 3s. 6d.

And for every additional £50 or part of £50.-3s. 6d.

(b) Where the lease or agreement is for a term of less than one year, and without any consideration by way of premium, fine, or foregift—

In respect of the total amount of the rental for the term, where the rent does not exceed £50.—Amount of duty, 3s. 6d.

And for every additional £50 or part of £50.-3s. 6d.

(2) In consideration of a sum of money by way of premium, fine, or foregift, without rent.—Amount of duty: The same duty as on a conveyance under paragraph (1) under the heading "Conveyances of any Property" herein.

- (3) In consideration of a sum of money by way of premium, fine, or foregift, and also of rent whether real or nominal—
  - On the amount of premium.—Amount of duty: The same duty as on a conveyance under paragraph (1) under the heading "Conveyances of any Property" herein.
  - And on the rent.—Amount of duty: The same duty as on a lease under paragraph (1) hereof.
- (4) Where the consideration is nominal, or where there is no consideration in money or money's worth.—Amount of duty: The same duty as would be chargeable under paragraph (2) under the heading "Conveyances of any Property" herein on a conveyance of property of an unencumbered value equal to the value of the lease in question.
- (5) Where the consideration or any part of the consideration is an indeterminable amount—
  - In addition to the duty that is to be charged on the rent according to the scale set out in paragraph (1) there shall be charged the fixed duty of £1 10s. and also on the value of so much of the consideration as is capable of being valued the same duty as is chargeable under paragraph (1) under the heading "Conveyances of any Property" herein on property sold for a consideration equal to such value.
- (6) Of any other kind whatsoever.—Amount of duty, £1 10s.
- (7) A lease made subsequently to and in conformity with a contract or agreement to grant such lease duly stamped.—Amount of duty, 3s. 6d.
- (8) Agreement for the hire of an electricity, gas, or water meter, under hand or under seal (adhesive stamp may be used).—Amount of duty, 1s. 6d.
- (9) Agreement for the hire of a motion picture film-
  - (a) where the amount of rental or hire payable does not exceed £1,000:—

For every £25 or part of £25 of such rental or hire.—
1s. 3d.

- (b) where the amount of such rental or hire exceeds £1,000:—
  - For the first £1,000 of such rental or hire, the same duty as provided in subparagraph (a) hereof, and thereafter for each additional £1,000 or part of £1,000 of such rental or hire.—£1 5s.

Exemption.—Where the sole consideration is a fixed rent at a rate of less than £75 a year—

(a) a lease for a private dwelling-house only for a term of less than one year; or

- (b) a lease from the Crown under the Crown Lands Consolidation Act, 1913, as amended; or
- (c) a lease from the Crown under the Returned Soldiers Settlement Act, 1916, as amended; or
- (d) a lease from the Crown under the Prickly-pear Act, 1924, as amended; or
- (e) an occupation permit or forest lease from the Crown under the Forestry Act, 1916, as amended; or
- (f) a lease from the Crown under the Closer Settlement Acts; or
- (g) a lease of a public watering place from a controlling authority within the meaning of Part V of the Pastures Protection Act, 1934, as amended,

#### is exempt.

Letter of Allotment and Letter of Renunciation or any other document having the effect of a letter of allotment—

Of any share in the stock and funds of any company or proposed company (other than a mining company). (See Section 81).—Amount of duty, 9d.

Letter or Power of Attorney or other instrument in the nature of-

(1) For the receipt of the dividends or interest of any stock-

Where made for the receipt of one payment only.—Amount of duty, 1s. 6d.

In any other case.—Amount of duty, 7s. 6d.

- (2) For the receipt of any other sum of money, or any bill of exchange or promissory note for any sum of money, not exceeding £20, or any periodical payments not exceeding the annual sum of £10 (not being hereinbefore charged).—Amount of duty, 7s. 6d.
- (3) Of any kind whatsoever not hereinbefore described including the appointment of a receiver by a mortgagee.—Amount of duty, £1 10s.

### Exemptions .-

- (a) Letter or power of attorney solely for the receipt of dividends, or the sale, purchase, or transfer of any definite and certain share of the stocks or funds of the Government of New South Wales.
- (b) Order, request, or direction, under hand only, from the proprietor of any stock to any company, or to any officer of any company, or to any banker, to pay the dividends or interest arising from the stock to any person therein named.
- (c) Any order or authority, authorising any agent to lodge a specific application under the Crown Lands Consolidation Act, 1913, as amended, or the Closer Settlement Acts, or to pay or receive any specific sum in connection therewith.

- (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 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.

#### Partition .-

- (1) The principal or only instrument effecting a partition of any property.—Amount of duty: A fixed duty of £1 10s., and in addition in a case where the divided parts of the property are unequal in unencumbered value the same ad valorem duty as if it were a conveyance of similar property of an unencumbered value equal to the amount by which the unencumbered value of the undivided share of each partitioner is exceeded by the unencumbered value of the divided part taken by him, and any amount paid or given or agreed to be paid or given for equality shall be deemed to be consideration for such conveyance.
- (2) In any other case.—Amount of duty, £1 10s.

#### Policies of Insurance—

- (1) (a) Upon every policy and every renewal of a policy of insurance for a term of one year or less—
  - For every £100 and also for any fractional part of £100 insured.—Amount of duty, 9d.
  - (b) Upon every policy and every renewal of a policy of insurance for a term of more than one year—
  - In respect of each year and also of any fractional part of a year in such term, for every £100 and also for any fractional part of £100 insured.—Amount of duty, 9d.
  - (c) Upon every policy of insurance against liability for injury to third persons (whether included in any other policy of insurance or not).—Amount of duty, 1s. 6d.
  - (d) Upon every policy of re-insurance where the original policy of insurance has been duly stamped.—Amount of duty, 1s. 6d.
  - (e) Upon every policy of insurance not otherwise provided for in subparagraphs (a) to (d) inclusive of this paragraph.— Amount of duty, 1s. 6d.
- (2) Upon every transfer or assignment otherwise than by way of mortgage or release of mortgage of any such policy as aforesaid.—Amount of duty, 3s. 9d. (Adhesive stamp may be used.)
- (3) Upon every transfer or assignment of a life policy otherwise than by way of mortgage or release of mortgage.—Amount of duty: The same duty as on a conveyance.

#### Exemptions .-

- (a) Any policy of insurance on life.
- (b) Any policy of insurance upon the property of the State of New South Wales or any statutory body representing such State.
- (c) Any policy of insurance against loss by fire on the tools, implements of work or labour used by any working mechanic, artificer, handicraftsman, or labourer, such insurance being effected by a separate policy in a distinct sum.
- (d) Any policy of insurance taken out by or on behalf of any public hospital or charitable institution, or by or on behalf of the Red Cross Society, or the New South Wales Ambulance Transport Service Board or any district committee constituted under the Ambulance Transport Service Act, 1919, as amended.
- (e) Any cover-note in pursuance of which a duly stamped policy is issued within three months of the date of the cover-note.
- (f) Any policy issued to the original insured or his personal representative in pursuance of a cover-note which has been duly stamped as a policy.
- (g) Any policy issued to the original insured or his personal representatives in pursuance of a duly stamped certificate of insurance.
- (h) Any policy of insurance for the payment of a deferred annuity under any scheme of superannuation for the benefit of any person in relation to his employment and/or the dependants of any such person.
- (i) Any policy issued to the original insured or his personal representative for war risks in respect of the specific consignment of goods where a policy of marine insurance in respect of the same consignment of goods was issued and duly stamped and where the goods are shipped to or from a British port.

#### Real Property Act, 1900, as amended-

- (1) Application to bring land under the Act or to be registered under the Act as the proprietor of an estate in land where not otherwise liable to stamp duty not being a transmission application.—Amount of duty, £1 10s.
- (2) Nomination-

Where application is made to bring land under the Act, and the applicant nominates any other person as the person to whom the certificate is to issue.—Amount of duty: The same duty as would have been payable on a conveyance of such land from the applicant, and all other necessary parties, to the person nominated for the estate mentioned in such nomination.

- (3) Memorandum of transfer-
  - (a) Duty shall be charged in accordance with the provisions under the heading "Conveyances of any Property" herein upon and in respect of every memorandum of transfer as a conveyance of the property therein, and the person or persons specified by such provisions for the case shall be primarily liable for the duty on the transfer.
  - (b) By way of exchange of the property therein.—Amount of duty: The same duty as on an exchange herein.
  - (c) By way of partition or division.—Amount of duty: The same duty as on a partition herein.
- (4) Foreclosure order.—Amount of duty: The same duty as on a foreclosure order herein.
- (5) Memorandum of lease or promise of or agreement therefor.— Amount of duty: The same duty as on a lease.
- (6) Transfer or surrender of lease-
  - (a) Duty shall be charged in accordance with the provisions under the heading "Conveyances of any Property" herein upon and in respect of the transfer or surrender as a conveyance of the property therein and the person or persons specified by such provisions for the case shall be primarily liable for the duty on the transfer or surrender.
  - (b) By way of exchange of the property therein.—Amount of duty: The same duty as on an exchange herein.
  - (c) By way of partition or division.—Amount of duty: The same duty as on a partition herein.
- (7) Transfer of a mortgage or an encumbrance made otherwise than by way of mortgage or discharge of mortgage.—Amount of duty: The same duty as is payable on a conveyance.
- (8) Consent by an executor or administrator to a transmission application by a devisee or person entitled on intestacy.—Amount of duty, £1 10s.
- (9) Application by tenant in tail for entry of title in fee simple.—Amount of duty, £1 10s.
- (10) Release or disclaimer of power.—Amount of duty, £1 10s.
- (11) Application for discharge or modification of restrictive covenant.—Amount of duty, £1 10s.
- (12) Application for entry of an estate in fee simple in enlargement of a long term under section 134 of the Conveyancing Act, 1919, as amended.—Amount of duty, £1 10s.
- (13) Application to cancel notifications of leases or underleases as upon merger.—Amount of duty, £1 10s.
- (14) A transmission application to a devisee who is also the sole executor or administrator.—Amount of duty, £1 10s,

#### Exemptions .-

- (a) The same as in the case of conveyances and agreements relating to land not under the Real Property Act, 1900, as amended.
- (b) Any application for transmission other than an application for transmission to a devisee who is also the sole executor or administrator.

Receipt or Discharge given for or upon the payment of money amounting to £2 and upwards.—Amount of duty, 3d.

#### Exemptions .-

- (a) Receipts for refunds and reimbursements made by the Government or a Department of the Government of New South Wales.
- (b) Any receipt for money deposited with a broker or agent for the purchase of stock or marketable securities.
- (c) Any receipt given for or upon the payment of money to or for the use of Her Majesty.
- (d) Any acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.
- (e) 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.
- (f) An acknowledgment of the receipt of a bill of exchange or promissory note payable in either case otherwise than on demand.
- (g) Any receipt indorsed or otherwise written upon or contained in any instrument liable to stamp duty and duly stamped acknowledging the receipt of the consideration money therein expressed.
- (h) Any receipt given by depositors on receiving deposits from the Commonwealth Savings Bank of Australia.
- (i) Any acknowledgment given for money deposited in any Bank to be accounted for.

Provided that this exemption shall not extend to acknow-ledgments for any sum carried to the credit of any depositor or shareholder in any Bank on any division of profits made by such Bank or for or in respect of any dividend from any Joint Stock or other Company on the same being deposited by any person to the credit of any other person in any Bank

or for or in respect of any sum paid to the credit of any person in any Bank for rent or interest by any other person or for or in respect of any sum deposited which would be liable to duty if paid directly by any person to any other person.

- (j) Any receipt given in anticipation of a Bill of Lading and not to be used in lieu thereof.
- (k) Receipts for the payment of any interest on debentures, stock, or Treasury bills of the Government of New South Wales.
- (1) All receipts given to Her Majesty or to any person on her behalf for or in respect of any pension or other superannuation or retiring allowance payable out of the funds of the Imperial or Indian Governments.
- (m) Any receipt given for or upon the payment of money for the use of any Public Hospital.
- (n) Any receipt given for the payment of compensation payable to a workman or his legal personal representative or his dependants under any Workmen's Compensation Act.
- (o) Receipts for moneys paid to a Pastures Protection Board under Part IV of the Pastures Protection Act, 1934, as amended.
- (p) Receipts for moneys paid for maintenance under the Child Welfare Act, 1939, as amended, or the Deserted Wives and Children Act, 1901, as amended, or for maintenance of children or alimony under the Matrimonial Causes Act, 1899, as amended.
- (q) 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 defence or the amelioration of the condition of past or present members of the Naval, Military or Air Forces of the Commonwealth or their dependants or for the promotion of any other patriotic object.
- (r) 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.
- (s) Any receipt given for or upon the payment of money to or for the use of the Royal Life Saving Society, New South Wales head centre, or the Surf Life Saving Association of Australia or clubs affiliated thereto.
- (t) Any receipt given for or upon the payment of money by way of grant to any municipal or shire council by the Government or a Department of the Government of New South Wales.

(u) Any receipt given for or upon the payment of any moneys for a call in respect of the share capital of a mining company as defined by section three of this Act.

#### Direction as to Issue or Allotment of Shares-

- Any direction in writing executed for the purposes of subsection (1) of section 94A of this Act shall be chargeable with duty, as follows:—
  - (a) If the direction is made upon a consideration in money or money's worth of not less than the unencumbered value of the shares directed to be issued or allotted.—Amount of duty: The same duty as is payable under paragraph (1) under the heading "Transfer of Shares" herein on a transfer of shares for a consideration of equal amount.
  - (b) In any case other than that mentioned in the preceding subparagraph (a).—Amount of duty: The same duty as is payable under paragraph (2) under the heading "Conveyances of any Property" herein on a conveyance of unencumbered property of a value equal to that of the shares directed to be issued or allotted.

Exemption.—A direction for the issue or allotment of shares in a mining company as defined in section three of this Act made upon a consideration in money or money's worth of not less than the unencumbered value of the shares directed to be issued or allotted.

#### Transfer of Shares-

(1) Upon the transfer of any shares or of the right to any shares in the stock or funds of any corporation or company incorporated in New South Wales or which being incorporated out of New South Wales has a share register in New South Wales wherein such share or right is registered on a sale thereof for a consideration in money or money's worth of not less than the unencumbered value of the shares or the right to the shares comprised in the transfer—

For every £10 and also for any fractional part of £10 of the consideration for the transfer.—Amount of duty, 9d.

- (2) Upon the transfer of shares or of rights to shares made without consideration in money or money's worth.—Amount of duty: The same duty as is payable under paragraph (2) under the heading "Conveyances of any Property" herein on the conveyance of the shares or rights to shares.
- (3) Upon the transfer of shares or of rights to shares made upon a consideration in money or money's worth of less than the unencumbered value of the shares or the rights to shares comprised in the transfer.—Amount of duty: The same duty as is payable under paragraph (3) under the heading "Conveyances of any Property" herein on the conveyance of the shares or rights to shares.

- (4) Upon the transfer of shares without valuable consideration from an administrator or trustee to the person beneficially entitled thereto under and in conformity with the trusts contained in a conveyance, declaration of trust or other instrument on which stamp duty imposed by any Act in force at the time of its execution has been paid or which is exempt from stamp duty under such Act or with the trusts contained in a will or arising on an intestacy and in either case in respect of shares on which death duty or duty under any Act imposing duties on the estates of deceased persons has been paid or which shall be exempt from death duty by such Act.—Amount of duty, £1 10s. or ad valorem duty at the rate of 9d. for every £10 (or part thereof) of the value of the shares, whichever is the lower.
- (5) Where a transfer of shares includes a right to shares and the transfer is duly stamped in respect of such rights—

On any transfer necessary to vest such rights in the transferee.

—Amount of duty, 3s. 9d.

#### Exemptions.—

- (a) Any transfer of stock, debentures, or Treasury Bills of the Government of New South Wales or of the Commonwealth of Australia or of a debenture issued by the Metropolitan Water, Sewerage and Drainage Board, Hunter District Water Board and Broken Hill Water Board on a sale thereof for a consideration in money or money's worth of not less than the unencumbered value of such property sold.
- (b) Any transfer of shares in a mining company as defined in section three of this Act, on a sale thereof for a consideration in money or money's worth of not less than the unencumbered value of such property sold.

The General Exemptions from Stamp Duty on instruments hereinbefore specified shall be:—

- (1) So much of the consideration on the sale of a holding of a discharged soldier, member of the forces or discharged member of the forces to a discharged soldier, member of the forces or discharged member of the forces as represents the amount due to the Crown as purchase money or advances.
  - "Discharged soldier", "member of the forces" and "discharged member of the forces" have the same meanings as are ascribed thereto respectively in the War Service Land Settlement Act, 1941, as amended.
- (2) Any instrument evidencing the dedication of land for a public purpose.
- (3) All bonds to Her Majesty, or any person or authority on her behalf.
- (4) Any bond given to a controlling authority within the meaning of Part V of the Pastures Protection Act, 1934, as amended, in respect of a lease of a public watering place at a rental of less than seventy-five pounds per annum.

- (5) All instruments relating to the services of apprentices, clerks, and servants.
- (6) Any instrument for the sale, transfer, or other disposition of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.
- (7) In respect of any registration, certificate, agreement, award, or instrument effected, issued, or made under the Trade Union Act, 1881, as amended, or the Industrial Arbitration Act, 1940, as amended.
- (8) In the case of registered societies and branches under the Friendly Societies Act, 1912, as amended, and in the case of terminating or permanent building societies registered under the Building and Co-operative Societies Act, 1901, or the Co-operation, Community Settlement, and Credit Act, 1923, as amended, the following instruments:—
  - (a) Any bill of exchange, or order, or receipt given by any such society or branch in respect of money payable by virtue of its rules or of the said Acts.
  - (b) Any receipt given to any such society or branch by a member thereof, or any person claiming through a member thereof for or on account of any benefit payable under the said Acts.
  - (c) Any bond given to or on account of any such society or branch or by the treasurer or other officer thereof.
  - (d) Any agreement to which any such society or branch is a contracting party other than an agreement for the purchase of any property.
  - (e) Any other instrument required or authorised by the said Acts or by the rules of any such society or branch.
  - (f) Any request to the Registrar-General under the Real Property (Amendment) Act, 1921, as amended, by any such society or branch for the registration of new trustees in relation to any mortgage being an investment of the society or branch.
- (9) Generally any instrument expressly exempted under any Act.
- (10) Any instrument executed by or on behalf of a public hospital not being a conveyance from such hospital or from any person on its behalf or an agreement for such conveyance.
- (11) 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, as amended, not being a conveyance from such board or committee or from any person on their behalf or an agreement for such conveyance.
- (12) Any debenture or Treasury bill issued by the Government of New South Wales.
- (13) Any debenture of the City of Sydney or of any municipality or shire.

(14) Any debenture of the Rural Bank of New South Wales.

1.

- (15) 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 mortgage or by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration thereof.
- (16) Any preferable lien or lien on crops under the Liens on Crops and Wool and Stock Mortgages Act of 1898, or special lien under the Cooperation, Community Settlement and Credit Act, 1923, as amended, or any discharge of any such lien.
- (17) Any debenture issued in New South Wales of any corporation, company, or society incorporated in New South Wales or of any unincorporated club, association, or society formed in New South Wales to carry on operations therein, or any transfer or conveyance of a debenture by way of mortgage or by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration therefor.
- (18) Any agreement made by a council with the Commissioner for Main Roads of New South Wales.
- (B) Where the instruments of the sale and of the subsales have been duly stamped with ad valorem duty in conformity with the Stamp Duties Act, 1920-1955, the conveyance by the original vendor to the ultimate purchaser shall be chargeable with a duty of seven shillings and sixpence, and on payment thereof shall be marked as duly stamped: Provided that where the ad valorem duty on such of the said instruments as carries the highest ad valorem duty is less than seven shillings and sixpence, the amount of such highest ad valorem duty shall be chargeable in place of the said duty of seven shillings and sixpence.
- (C) (1) The provisions of the Stamp Duties Act, 1920-1955, as to contract notes shall apply to any contract under which an option is given or taken to purchase or sell any stock or marketable security at a future time at a certain price, as it applies to the sale or purchase of any stock or marketable security, but the stamp duty on such a contract shall be two-thirds only of that chargeable on a contract note: Provided that, if under the contract a double option is given or taken, the contract shall be deemed to be a separate contract in respect of each option.
  - (2) Any contract note made or executed in pursuance and in consequence of the exercise of an option given or taken under a contract duly stamped in accordance with the provisions of this paragraph shall be charged with one-third only of the duty which would otherwise have been chargeable thereon under paragraph (A) of this Resolution, provided that it bears on its face a certificate by the broker, agent, or other person mentioned in section

sixty-three of the Stamp Duties Act, 1920-1955, to the effect that it is made or executed in the exercise of an option for which a duly stamped contract has been rendered on the date mentioned in the certificate.

- (D) No separate instrument made in connection with a conveyance chargeable with ad valorem duty in respect of periodical payments under subsection one of section sixty-nine of the Stamp Duties Act, 1920-1955, and made for securing such periodical payments shall be charged with any higher duty than one pound ten shillings.
- (E) Where several instruments are executed for effecting the conveyance of the same property, one only of such instruments is to be charged with the ad valorem duty, and each of the other instruments shall be charged with a fixed duty of one pound ten shillings.

#### Resolved further,-

That, as from a day to be appointed by the Governor and notified by proclamation published in the Gazette, towards raising the Supply to be granted to Her Majesty there shall be charged, levied, collected and paid pursuant to the provisions of the Stamp Duties Act, 1920-1955, and the regulations thereunder, and subject to the exemptions in that Act contained for the use of Her Majesty, to form part of the Consolidated Revenue Fund, for and in respect of the matters, instruments and property hereinafter mentioned, duties at the several rates and of the several amounts hereinafter specified.

Nature of instrument.	mour	nt o	f Du	ty
Betting tickets—	£	s.	d.	
Where the betting ticket is issued in the saddling paddock of a racecourse	0	0	2	
Where the betting ticket is issued in any part of a racecourse except the saddling paddock	0	0	1	
Bill of Exchange and Promissory Notes— Payable on demand and sola	0	0	3	

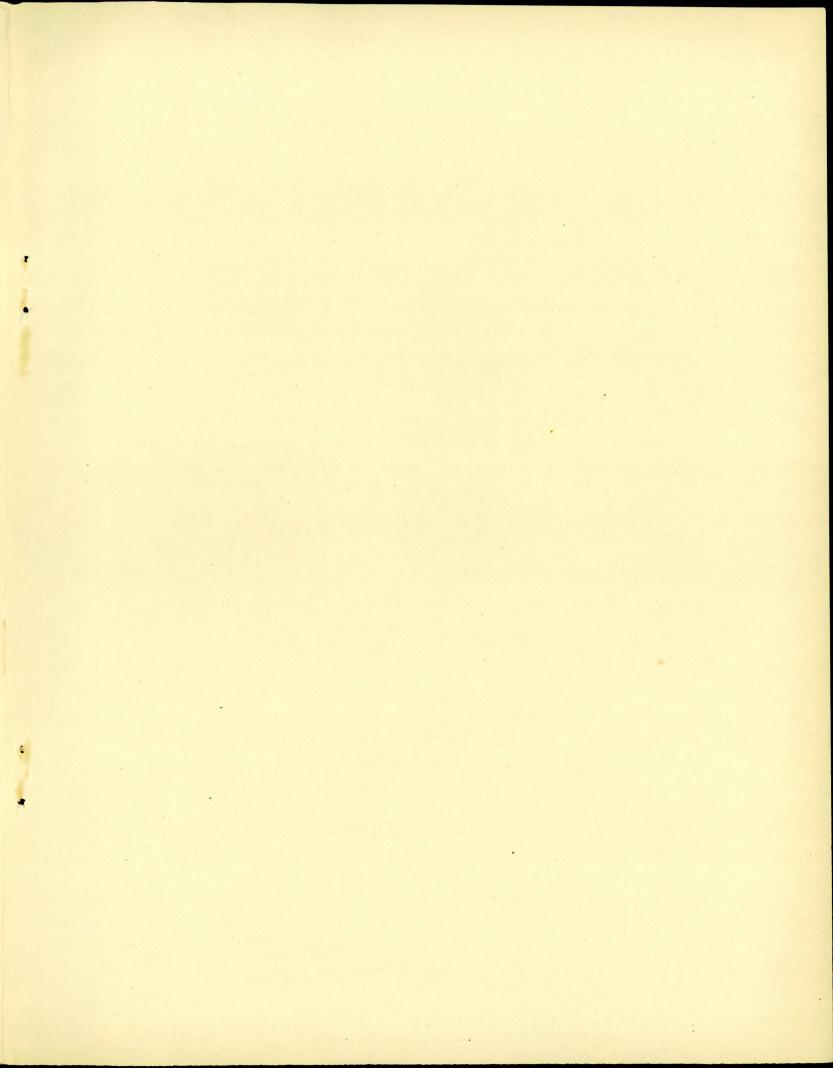
#### Resolved further,-

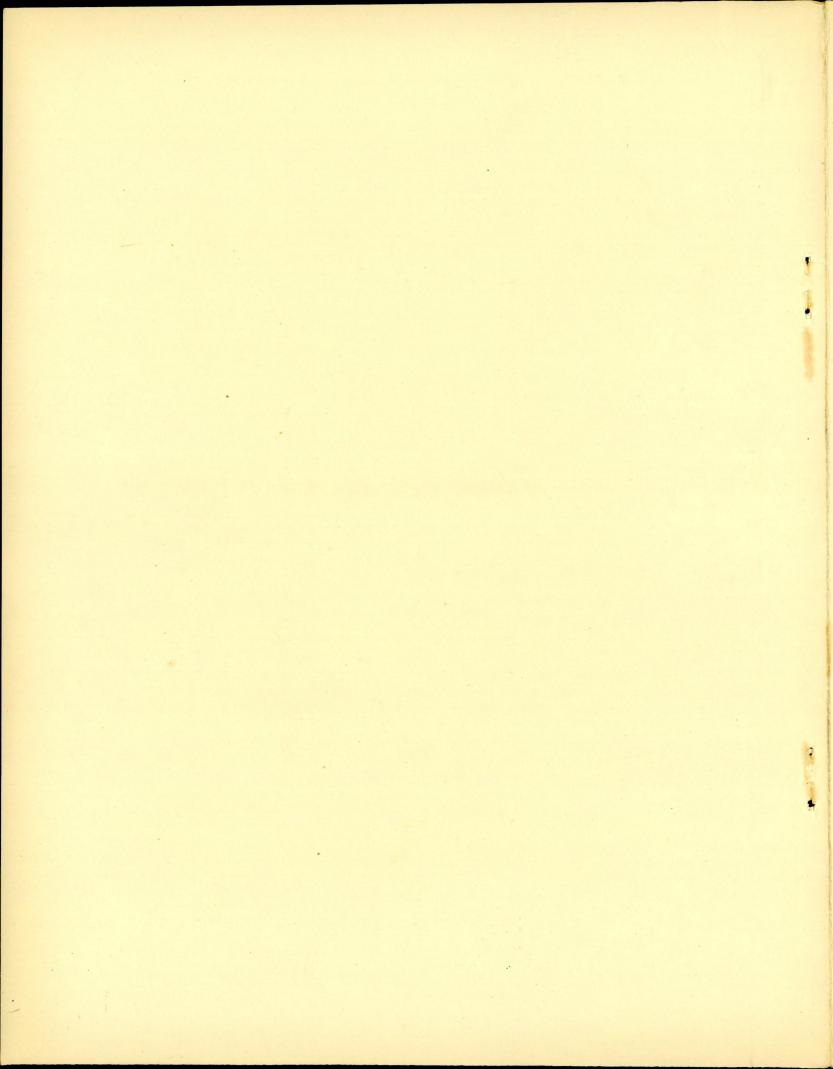
That, as from a day to be appointed by the Governor and notified by proclamation published in the Gazette, towards raising the Supply to be granted to Her Majesty there shall be charged, levied, collected and paid pursuant to the provisions of the Finance (Greyhound-racing Taxation) Act, 1931-1955, and the regulations thereunder, for the use of Her Majesty, to form part of the Consolidated Revenue Fund, for and in respect of the instruments hereinafter mentioned duties at the several rates and of the several amounts hereinafter specified.

Nature of instrument.	Amou	nt o	f Du	ıty.
Y. 11. 11. 12. 13. 14.	£	s.	d.	
Betting tickets—				
Where the betting ticket is issued in the saddling				
paddock of a racecourse	0	0	2	
Where the betting ticket is issued in any part of a				
racecourse except the saddling paddock	0	0	1	

#### Resolved further,-

- (1) That in the matter appearing in paragraph (A) of this Resolution under the headings "Conveyances of any Property" and "Transfer of Shares"—
  - "Share" shall include debenture, unsecured note or rights thereto issued by any company, corporation or society.
- (2) That in this Resolution the Stamp Duties Act, 1920-1955, or "this Act" means the Stamp Duties Act, 1920-1954, as amended by the Act to give effect to this Resolution.
- (3) That in this Resolution the Finance (Greyhound-racing Taxation)
  Act, 1931-1955, means the Finance (Greyhound-racing Taxation)
  Act, 1931-1937, as amended by the Act to give effect to this Resolution.





# New South Wales



ANNO QUARTO

# ELIZABETHÆ II REGINÆ

Act No. 30, 1955.

An Act to increase certain rates of duty chargeable under the Stamp Duties Act, 1920-1954; for this and other purposes to amend the said Act; and for purposes connected therewith. [Assented to, 3rd October, 1955.]

B<sup>E</sup> it enacted by the Queen'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:—

1. (1) This Act may be cited as the "Stamp Duties and (Amendment) Act, 1955."

(2)

(2) The Stamp Duties Act, 1920, as amended by subsequent Acts and by this Act, may be cited as the Stamp Duties Act, 1920-1955.

Amendment of Act No. 47, 1920. 2. The Stamp Duties Act, 1920-1954, is amended—

Sec. 3.
(Interpretation.)

- (a) by inserting at the end of section three the following new subsection:—
  - (2) In the matter appearing in the Second Schedule hereto under the headings "Conveyances of any Property" and "Transfer of Shares":—
    - "Share" includes debenture, unsecured note or rights thereto issued by any company, corporation or society.

Sec. 41 (4). (Stamping conveyance.)

(b) by omitting from paragraph (a) of subsection four of section forty-one the words "five shillings" wherever occurring and by inserting in lieu thereof the words "seven shillings and sixpence";

Sec. 42 (4). (Conveyance by original vendor to ultimate purchaser.) (c) by omitting from subsection four of section forty-two the words "five shillings" wherever occurring and by inserting in lieu thereof the words "seven shillings and sixpence";

Sec. 64. (Contracts for option.)

- (d) (i) by omitting from subsection one of section sixty-four the word "one-half" and by inserting in lieu thereof the word "twothirds";
  - (ii) by omitting from subsection two of the same section the word "one-half" and by inserting in lieu thereof the word "one-third";

Sec. 69.

(How ad valorem duty to be calculated in respect of marketable securities.)

(e) by omitting from subsection two of section sixtynine the words "one pound" and by inserting in lieu thereof the words "one pound ten shillings";

Sec. 72.
(Where several instruments, one only to be charged with ad valorem duty.)

(f) by omitting from section seventy-two the words "one pound" and by inserting in lieu thereof the words "one pound ten shillings";

(g)

- (g) (i) by omitting from subsection two of section sec. 73.

  seventy-three the words "one pound" and "Certain conveyances by inserting in lieu thereof the words "one with ad valorem duty.)
  - (ii) by omitting from subsection (2A) of the same section the words "five shillings" and by inserting in lieu thereof the words "seven shillings and sixpence";
- (h) by omitting from subsection one of section sec. 74. seventy-four the words "one pound" and by (Duty on certain deeds inserting in lieu thereof the words "one pound of assignment.) ten shillings";
- (i) by omitting from subsection two of section Sec. 76. seventy-six the words "two shillings and six- (Duty on pence" and by inserting in lieu thereof the words leases.) "three shillings and sixpence";
- (j) by omitting from subsection two of section Sec. 79. seventy-nine the words "one pound" and by (Royalty.) inserting in lieu thereof the words "one pound ten shillings";
- (k) by omitting from section eighty-five the words sec s5.

  "one pound" wherever occurring and by (Partition or division inserting in lieu thereof the words "one pound of any property.) ten shillings";
- (1) by inserting at the end of subsection two of section ninety-two the following new paragraph:

  The obligation hereby imposed to give or be denoted by adhesive tender a receipt duly stamped shall not be affected or diminished in any way by any commercial practice or by any acquiescence,

commercial practice or by any acquiescence, intimation or indication, expressed or implied, by the payer relating to the giving or tendering or non-giving or non-tendering of any such receipt.

(m)

Subst. Second Schedule. (m) by omitting the Second Schedule and by inserting in lieu thereof the following Schedule:—

### SECOND SCHEDULE.

#### STAMP DUTIES AND EXEMPTIONS.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
ACKNOWLEDGMENT by executor or administrator in lieu of conveyance under section 83 of the Wills, Probate and Administration Act, 1898, as amended.	£ s. d. 1 10 0	The devisee.
AGREEMENT OR MEMORANDUM OF AN AGREEMENT, and not otherwise specifically charged with any duty—		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
(1) Under hand only—  (a) Whether the same is only evidence of a contract, or obligatory on the parties from its being a written instrument, including every schedule, receipt, or other matter put	0 1 6	
or indorsed thereon or annexed thereto.  (b) Where divers letters are offered in evidence to prove any agreement between the writers thereof it shall be sufficient if any one of	0 1 6	
such letters is stamped with the duty of—  Exemptions.—Any agreement or memorandum under hand—		The parties thereto.
<ul> <li>(a) made for or relating to the sale of any goods, wares, or merchandise;</li> <li>(b) made between a master and any</li> </ul>		A Committee of the Comm
mariner of any ship or vessel for wages on any voyage coastwise from port to port in the State of New South Wales.		
(2) Under seal  Exemption.—Any agreement made by a shire council or a municipal council with the Crown or with any corpora- tion or person representing the Crown	1 10 0	J
that would but for this exemption have been chargeable only with the said fixed duty of one shilling and sixpence or one pound ten shillings is exempt from such duty.		

### SECOND SCHEDULE—continued.

## STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
ing the property of	£ s. d.	TWO IN THE
Leist meeting will be 0 total - and ob-	brail Linear love & said	or of Mr. value
GREEMENT FOR THE SALE OR CONVEYANCE	The same duty as on	
(INCLUDING EXCHANGE) OF ANY PRO-	a conveyance of the	*
PERTY—	property.	to be the pur-
Provided that any agreement or		chaser, or the
memorandum under seal, made for or		person to whom
relating to the sale of any goods,	n which or think of	the property is
wares, or merchandise, is to be charged	in h anisoqual coe, sym	agreed to be
only with a duty of one pound ten	barred because of the sale	conveyed.
shillings (for which the parties thereto	bit	d sanger
shall be primarily liable), but so that		
if the agreement or memorandum		
comprises also other property it shall be chargeable with the said duty of	and the breat assemble as	d H TW F G M A L L
one pound ten shillings in respect of	-154	Date broad
the goods, wares, and merchandise	Lad? 1 - Juliay - Tunou	th odd am in
only if and when in respect of such		tidem in
goods, wares, and merchandise there	have a design	e first ench.
are fully set out in it particulars of	Hozardon each box 0	2 40 990 X
such property and the value thereof and	safera me apap than of	2 despita
an apportionment of the purchase	MAD NOT TO TAKE TO DESCRIPT	\$ 000 X H
money in respect thereof.	Serve Yoursand Internet	A MARK THE
	Direction of the second	A SELECTION OF THE PARTY OF THE
For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof.	1 10 0 or and a second and a second a s	The person making or executing the appointment (in the case of an instrument) and the trustees or trustees in any other case.
Exemptions.—	ethic estour in action of	199 ROLLOW
(a) The appointment of a trustee by		
a will.	a rot outs bas of his vi	
(b) Every instrument for the appoint-	the man Laterman as	
ment of a trustee or trustees of	gi seton nera le temps	
property held in trust for any cor-	il dov. avstribil disal	
poration or body of persons associ-		
ated for religious, charitable, or educational purposes.	· 69	stogra.
APPOINTMENT in execution of a power—	liminar at to 1911 factors	
(a) Any instrument not being a will	The same duty as on	The person male
appointing any property, or any use, share, or interest therein.	a conveyance of the appointed property.	ing or executing the appointment.

### SECOND SCHEDULE—continued.

### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
APPOINTMENT—continued.  (b) Where the appointment is made in favour of persons specially named or described as the objects of a power contained in a conveyance on which ad valorem duty has been paid or in a will in respect of property on which death duty or duty under any Act imposing duties on the estates of deceased persons has been paid.	£ s. d. 1 10 0	The person making or executing the appointment.
AWARD, whether under hand only or under hand and seal— Where the amount or value of the matter in dispute— Does not exceed £20	0 2 0 0 3 9 0 7 6 0 15 0 1 2 6 1 10 0	The person making or executing the award.
Exemption.—Award made in any matter in which Her Majesty is a party, either directly or by some public officer acting in such matter or representing Her Majesty or the Government of New South Wales therein.  Bank Notes—An Annual Composition to		File true of a second of a sec
be paid quarterly by banks in lieu of duties on promissory notes payable on demand issued by them—  For every £100 and also for any remaining fractional part of £100 of the amount of such notes in circulation as certified under the Banks and Bank Holidays Act, 1912, as amended.	2 0 0	The Bank.
Betting Tickets—  Where the betting ticket is issued in the saddling paddock of a racecourse.  Where the betting ticket is issued in any part of a racecourse except the saddling paddock.	0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	The book-maker.

SECOND

# SECOND SCHEDULE—continued.

# STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
BILL OF EXCHANGE AND PROMISSORY	£ s. d.	Law Town
Payable on demand and sola Payable otherwise than on demand—	0 0 2	9565-PITIEZ
Where the amount or value of the		The drawer or
money for which the bill is drawn	no slejeno a catero a	acceptor of a
does not exceed £25	0 0 9	bill of ex-
£25, for every £25 and every		change and
fractional part of £25	0 0 9	the maker of
	rolling normanice in a	a promissory
If drawn in a set	One of the set to be stamped with the duty payable on a single bill.	resident and
ab mod		Hall and
Exemptions.—		or your lot to
(a) Letter written by a banker in New		
South Wales to any other banker		
in New South Wales directing the		military forms
payment of any sum of money, the		to be after the a
same not being payable to bearer or to order, and such letter not		The state of the s
being sent or delivered to the per-		Some of
son to whom payment is to be		series to History
made, or to any person on his		, thousas,
behalf.		
(b) Letter of credit granted in New		
South Wales authorising drafts to		TINE I BUTHAN
be drawn out of New South Wales		4 921712800
payable in New South Wales.		
(c) Cheque or order payable on de-		
mand drawn on the Common- wealth Savings Bank of Australia.		
(d) Any draft or order for the payment		
of money issued by any duly		- STINATION
authorised officer of the Govern-		
ment on account of the Public	DETERMANAL PLUS	a windy
Service.	by itali	t lann
(e) Any draft or order for the payment	Comment of the later of the	and a state of the
of money commonly called an advance note issued by a master of a	Tarren la de lates	The state of the s
ship or vessel in favour of a seaman.		
(f) Orders or authorities to pay not		
drawn on a banker. This exemp-	Eq ad sen find with	
tion does not extend to a bill of	Brown h maranam	
exchange within the meaning of	and to noticine and a	
the (Commonwealth) Bills of Ex- change Act 1909 as amended.	or a franchistic res	
	\$31 N A 11 10 2 11 11 11 11 11 11 11 11 11 11 11 11 1	

# SECOND SCHEDULE—continued.

# STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
BILL OF EXCHANGE AND PROMISSORY NOTES—continued.	£ s. d.	But a Exercise
Exemptions—(continued).		oils and
(g) Cheque or order payable on demand drawn or 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 defence or the amelioration of the condition of past or present members of the Naval, Military or Air Forces of the Commonwealth or their dependants, or for the promotion of any other patriotic object.		to the control of the
BILL OF LADING OR RECEIPT for any goods, merchandise, or effects to be carried to any place outside New South Wales— For every such bill of lading or copy	o ratio qua o est	The person by whom the goods are consigned.
thereof.  For every such receipt or copy thereof.	0 1 6	the mied
CHARTER PARTY for conveyance beyond or coastwise within New South Wales.	0 1 6	The charterer.
Companies—		A district (L)
Upon each of the following instruments—  (i) Memorandum of association  (ii) Articles of association  (iii) Every certificate of incorporation	} 1 10 0	The company
Exemption.—Duty shall not be payable upon the memorandum of association, the articles of association or the certificate of incorporation of a mining company as defined by section three of this Act.		
the company		SECOND

### SECOND SCHEDULE—continued.

### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount o	f Duty.	Persons primarily liable.
The second secon	£ s.	d.	ab - san // k a // kn/
CONTRACT NOTE for or relating to the sale			The person
or purchase of any stock or market-			who makes
For each £100 and also for any frac-			or executes
tional part of £100 of such value.	0 0	9	note.
Exemptions.—			03 BO
(a) Transactions carried out in the			migalit.
course of their ordinary business			19 019
relations between brokers or			
agents who are members of Stock Exchanges in the Commonwealth			
of Australia or elsewhere.			
nt traitment offer of the last			
(b) Contract note for or relating to the			
sale or purchase of any stock,			
debentures, or Treasury bills of the			
Government of New South Wales			Ha co barA
or of the Commonwealth of Australia.			but an
trana.			19407
(c) Any contract note for or relating			
to the sale or purchase of any			
debenture issued by the Metro-			
politan Water, Sewerage and			
Drainage Board, Hunter District			
Water Board and Broken Hill			
Water Board.			
Ha to solar suit (d)			
CONVEYANCES OF ANY PROPERTY—			
(1) Upon every conveyance of any pro-			The purchases
perty (other than shares or rights to			or in the case
shares referred to in paragraph (1)			ofanexchange
under the heading "Transfer of			the person
Shares "herein) on a sale for a con- sideration in money or money's			deemed to be the purchaser.
worth of not less than the unencum-			the pur chaser.
bered value of the property—			
Where the amount of such consid-			
eration does not exceed £50	0 12	6	
Exceeds £50 and does not exceed £100	1 5	0	
For every £100 and also for any			
fractional part of £100 of such	1 5	0	
amount			

RECORD

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
CONVEYANCES OF ANY PROPERTY—(contd.).		
(2) Upon every conveyance of any pro-	of of philader of	The parties to
party whatsoever made without con-	militar Aleman were to d	the convey
sideration in money or money's worth	7	ance or any
(not being a gift or instrument re- ferred to in paragraph (b) of subsec-	omeral case base bott. Programme of 1190 or	one or more of
tion (3) of section 66)—		
On the amount or value of all	At the rate specified	
encumbrances (certain or con-	in paragraph (1)	Exempliana
tingent) subject to which the	above in the case of	
property is conveyed.	property other than	w-alico
	shares or rights to	
aland a second	shares and in the	
12 Tube	case of shares or	
	rights to shares at	
	the rate specified in	
	paragraph (1) of the	
	matter under the	
1900	heading "Transfer	
A 3 in 3 3141	of Shares" herein.	E) HEEFOR
And in addition—	All the second second second	HATTY COLD
On the value of the property con-	At the rate appoined	railer
veyed	At the rate specified in the Sixth Sched-	Appropriate
	ule to this Act for	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN
	an amount equal to	the same of the sa
	the total amount	
The state of the s	obtained by aggre-	
Table 1	gating together—	n (10), (1)
	Ci salmilla demail or	Filtonia
	(a) the value of the	min Z
	property so con-	
	veyed; and	
	(b) the value of all	
	property in New	
	South Wales	AMOVY YERY YOU
	whatsoever (not	
	being a gift or	
	instrument re-	
	ferred to in para-	
	graph (b) of sub-	
	section (3) of sec-	
	tion 66) conveyed	
	by the same con-	d. Lower
	veyor to any	2
	person whomso-	
	ever on the day	
	of but executed	
	by him prior to	
	such conveyance	California o

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
CONVEYANCES OF ANY PROPERTY—(contd.).	wool-yearshart and	an entire trains
And in addition—(continued).  On the value of the property con-	n in the state of	(2) Upon ever leavy what
veyed—(continued).	or at any time	deitstoble
	within the period	of to draw a
- cold to	of three years	
	preceding the	the guide of
	date of such con-	with the second
	veyance without	Do million
100	consideration	edi no
10:	in money or	DIRMO!
and the second of the second of the second	money's worth;	PIDDOE.
(1) diparament di	and also	ns the same
out the sycon		
to a section of the	(c) the unencum-	
minima ni shisiy	bered values of	
was all it been	all property in	
Ton South in this	New South Wales	
mude of shirt	whatsoever (not	
and the same and the	being an instru-	
description of boil	ment referred to	
to fi in the first	in paragraph (b)	
guilland dail palary	of subsection (3)	
to other Tree	of section 66)	
Share "again	conveyed by the	
	same conveyor	the state of the s
Latin	to any person	Contract of the contract of th
	whomsoever on	mental and
	the day of but	Name of the last o
Dan	executed by him	
	prior to such con-	A STATE OF THE STA
	veyance or at	
both seasons who was it.	any time within	No. of the last of
To Sight Schott	the said period	The state of the state of
tak and of the	of three years	
for an market	upon a considera-	
in the part of themes	tion in money or	
percent to the one	money's worth of	
and the second s	less than the un-	
- Williams	encumbered	
to deports all (a)	value of the pro-	file. In the
and the frame weeks	perty thereby	- 7 Y
add in whitely to	conveyed after	
the administration	deducting the value of the	Fair File
wilden the parties	consideration in	
in the date where	moneyormoney's	de la de
consider would	worth therefor	The man to the
the state of the s	ascertained in	
to to contro unit (d)	accordance with	
Asking tribles	this Act.	ALL STATES
diagram of the control of the contro	onis Act.	WHI THE - W

# SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Conveyances of any Property—(contd.).  (3) Upon every conveyance of any property whatsoever made upon a consideration in money or money's worth of less than the unencumbered value of the property conveyed (not being an instrument referred to in paragraph (b) of subsection (3) of section 66)—  On the amount or value of such	Level - The second year construction (construction), construction (construction)	The parties to the convey- ance or any one or more of them.
consideration ascertained in accordance with this Act	At the rate specified in paragraph (1) above in the case of property other than shares or rights to shares and in the case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of Shares" herein.	
And in addition— On the difference between the unencumbered value of the property conveyed ascertained in accordance with this Act and the said amount or value of such consideration for the con-		
veyance	At the rate specified in the Sixth Sched- ule to this Act for an amount equal to the tota amount obtained	
	by aggregating together—  (a) the amount of the said difference between the unencum bered	f - e i
	value of the property and sucle consideration; and  (b) the values of all property in New South Wale	n ll v

# SECOND SCHEDULE—continued. STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.

Amount of Duty.

Persons primarily liable.

CONVEYANCES OF ANY PROPERTY—(contd.).

(3) Upon every conveyance—(contd.).

And in addition—(continued).

On the difference—(continued).

whatsoever (not being property comprised in a gift or instru-ment referred to in paragraph (b) of subsection (3) of section 66) conveyed by the same conveyor to any person whomsoever on the day of but executed by him prior to such conveyance or at any time with-in the period of three years preceding the date of such conveyance without consideration in money or money's worth; and also unencum-(c) the bered value of all property in New South Wales whatsoever (not being property comprised in an instrument referred to in paragraph (b) of subsection (3) of section 66) conveyed by the same conveyor to any person whomso-ever on the day of but executed by him prior to such conveyance or at any time within the said period of three years upon a consideration in money or money's

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Conveyances of any Property—(contd.).  (3) Upon every conveyance—(contd.).  And in addition—(continued).  On the difference—(continued).	worth of less than the unencumbered value of the property so conveyed therefor after deducting the value of such consideration in moneyormoney's worth ascertained in accordance with this Act.	
(a) (i) an instrument appointing a new trustee; or  (ii) an instrument appointing an additional trustee; or  (iii) an instrument by which a trustee retires from a trust without any new trustee being appointed in his place; or  (iv) a declaration by an executor under section eleven of the Trustee Act, 1925, as amended.  (b) A conveyance not made for valuable consideration and made to a beneficiary by a trustee under and in conformity with the trusts contained in a conveyance, declaration of trust or other instrument on which stamp duty imposed by any Act in force at the time of its execution has been paid or which is exempt from stamp duty under such Act or with the trusts contained in a will or arising on an intestacy and in either case in respect of property on which death duty or duty under any Act imposing duties on the estates of deceased persons has been paid or which shall be exempt from death duty by such Act	1 10 0	The transferee.

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Person <sup>q</sup> primarily liable.
Conveyances of any Property—(contd.).  (4) Upon each of the following instruments—(continued).  (c) An instrument made or executed bona fide by way of completion or confirmation of title whereby no greater benefit, legal or equitable, accrues to the person in whose favour the instrument is made or executed than he originally had or was entitled to have by virtue of some other instrument which is duly stamped with ad valorem duty as a conveyance or declaration of trust.  (d) A conveyance following upon a decree or order for foreelosure where ad valorem duty has been paid upon such decree or order.  (e) A conveyance whereby the apparent purchaser of property that is vested in him upon trust for the person who was the real purchaser	£ s. d.	The transferee.
and who has actually paid the purchase money therefor, conveys the same to the real purchaser	O 7 6	The transferee.
(5) Upon every conveyance made in conformity with an agreement where ad valorem duty has been paid on the agreement and the agreement is produced to the Commissioner or he is satisfied that it has been duly stamped	or (if it be lower) the ad valorem duty as herein- before by this Act provided.	The transferee.
(6) Upon a conveyance whereby a trustee of a superannuation scheme transfers to a member of the scheme on his retirement from the scheme a policy of insurance on the life of the member—  On the first of such transfers	than the state of	The transferee.
On each subsequent transfer	0 1 0	

### SECOND SCHEDULE—continued.

All the	Nature of Instrument.	Amount of Duty.	Persons primarily liable.
D-		£ s. d.	lo siosinar
	ARATION OF TRUST— Any instrument declaring that a person in whom property is vested as the apparent purchaser thereof holds the same in trust for the person or persons who have actually paid the purchase-money therefor.	1 10 0	The person declaring the trust.
(2)	Any instrument declaring that any	(T)	dub agu
	property vested or to be vested in the person executing the same is or shall be held in trust for the person or persons or purpose or purposes mentioned therein notwithstanding that the beneficial owner or person entitled to appoint such property may not have joined therein or assented thereto.	The same duty as if the instrument was a conveyance of the property comprised therein.	The person de- claring the trust—or the person direct- ing such de- claration.
	Any such instrument as aforesaid by which (a) the same trusts are declared as have been declared in respect of the same property by an instrument duly stamped with ad valorem duty under this Act or (b) the trusts de-	1 10 0	The person de- claring the trust.
	clared are the same trusts as those upon or subject to which the same property was conveyed to the person declaring the trust by an instrument duly stamped with ad valorem duty under this Act or (c) the same trusts are declared as have been declared	ron 12 sleam contraction of the	Proposition A (1) Proposition
	by a will in respect of the same property and any death duty pay- able in respect of that property by reason of the death of the testator who made such will has been paid.	node discussion da de de loss sont sel es del o sont ed do de sont education de de sont ed de do	
DEED	entition (cm.)	man land of the second	
(1)	Deed of any kind whatever not otherwise charged in this Schedule		]
(2)	Any instrument which under the provisions of any statute is given the operation or effect of a deed either before or after registration	1 10 0	The parties to the deed, or any one of them.

# SECOND SCHEDULE—continued.

Amount of Duty.	Persons primarily liable.	
£ s. d.	The person to whom the film is hired.	
The same duty as the original instrument.  0 3 9	The person chargeable in the original instrument.	
The same duty as on a conveyance.  1 10 0	The person to whom any property is conveyed by way of exchange.	
The same duty as on a conveyance under paragraph (1) of the matter herein under the heading "Con- veyances of any Property."	The mortgagee.	
	The	
	£ s. d. 0 0 9  The same duty as the original instrument. 0 3 9  The same duty as on a conveyance. 1 10 0  The same duty as on a conveyance under paragraph (1) of the matter herein under the heading "Conveyances of any Property."	

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
HIRE-PURCHASE AGREEMENTS—  For or relating to the supply of goods, wares, or merchandise on hire—  Under hand (adhesive stamp may be used)  Under seal  (See section 75A.)	£ s. d.  0 1 6 1 10 0	The person to or by whom the goods, wares, or merchandise are supplied
Exemption.—Hire-purchase Agreement under hand where the aggregate of the payments made and to be made as consideration does not exceed £10.		The water of the control of the cont
LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE of any property not being a ship or vessel—		one and the
(1) (a) Where the lease or agreement is for a term of one year or upwards, without any consideration by way of premium, fine, or foregift—  In respect of the yearly rent, where such rent does not exceed £50	0 3 6	The lessee or tenant.
(b) Where the lease or agreement is for a term of less than one year, and without any consideration by way of premium, fine, or foregift—		Cognitives — Arvinos A
In respect of the total amount of the rental for the term, where the rent does not exceed £50	9 3 6	The lessee or
or part of £50	0 3 6	ftenant.

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Lease or Promise of or Agreement for Lease or Hire—(continued).	£ s. d.	tenel me Peret Lukia on l
(2) In consideration of a sum of money by way of premium, fine, or foregift, without rent  (3) In consideration of a sum of money by way of premium, fine, or foregift, and also of rent whether real or nominal  On the amount of premium	The same duty as on a conveyance under paragraph (1) under the heading "Conveyances of any Property" herein.  The same duty as on a lease under paragraph (1) hereof. The same duty as	The lessee or tenant.
<ul> <li>(5) Where the consideration or any part of the consideration is an indeterminable amount—  In addition to the duty that is to be charged on the rent according to the scale set out in paragraph (1) there shall be charged the fixed duty of £1 10s. 0d. and also on the value of so much of the consideration as is capable of being valued.</li> <li>(6) Of any other kind whatsoever</li></ul>	chargeable under paragraph (1) under the heading "Conveyances of any Property" herein on property sold for a consideration equal to such value.  1 10 0  0 3 6 0 1 6	The lessee or

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons pimarily.
LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE—(continued).	£ s. d.	HETTER HETTERAL
(9) Agreement for the hire of a motion		1)
picture film—		ardusdos al (t)
(a) where the amount of rental or		of lavaye od
hire payable does not exceed £1,000:—		ALL WATER TO THE PARTY OF THE P
For every £25 or part of £25		
of such rental or hire	0 1 3	antimos el (2)
(b) where the amount of such		The person
rental or hire exceeds £1,000:—		to whom the
For the first £1,000 of such		film is hired
rental or hire, the same duty as provided in sub-		to bot
paragraph (a) hereof, and		
thereafter for each addi-		
tional £1,000 or part of		
£1,000 of such rental or	sero is no consider	
hire	1 5 0	id Journal min
Farmation Whore the sale considers		· · · · · · · · · · · · · · · · · · ·
Exemption.—Where the sole considera- tion is a fixed rent at a rate of less than		1
£75 a year—		
(a) a lease for a private dwelling-house		
only for a term of less than one		
year; or		
(b) a lease from the Crown under the Crown Lands Consolidation Act, 1913, as amended; or		
(c) a lease from the Crown under the		100
Returned Soldiers Settlement Act, 1916, as amended; or		belgo set to Income aldo
(d) a lease from the Crown under the	dada grafi tali or a	or the all
Prickly-pear Act, 1924, as amended; or	ned out the conductor become	nd and
(e) an occupation permit or forest lease	han 150 at F.12 to wa	u I I I
from the Crown under the Forestry	o frience to make	als c
Act, 1916, as amended; or	dagra si neiti	to lizar
	u in	Wenied -
(f) a lease from the Crown under the Closer Settlement Acts; or	is ed Thirmipsedin o	Buller San Like (0)
(g) a lease of a public watering place	Selected death street	a doll byttem
from a controlling authority within		bounder
the meaning of Part V of the	and the min out with	Drug to right (3)
Pastures Protection Act, 1934, as	eknyanga majawa so,	STREET, LEGISLA
amended,	k svisšiljas inse ral	die de partir
is exempt.		BEST OF VALUE OF

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
The state of the s	£ s. d.	in the same
LETTER OF ALLOTMENT AND LETTER OF	2 B. U.	to be to are or "
RENUNCIATION or any other document		mo vak du
having the effect of a letter of allot-		The person by
ment—		whom th
Of any share in the stock and funds		instrument
of any company or proposed com-		is executed
pany (other than a mining com-		o zefnin
pany). (See section 81)	0 0 9	orteigned o traci
Tarray or Amenayay or other		(E) K'RPT
LETTER OR POWER OF ATTORNEY or other		Haberry F. Ch.
instrument in the nature of— (1) For the receipt of the dividends or		1
interest of any stock—		VOLUME .
Where made for the receipt of one		
payment only	0 1 6	
In any other case	0 7 6	MOTETTERA
(2) For the receipt of any other sum of		The mousen b
money, or any bill of exchange or pro-		The person b
missory note for any sum of money,		instrumen
not exceeding £20, or any periodical		is execute
payments not exceeding the annual		or made.
sum of £10 (not being hereinbefore	0 = 0	01 1111111
charged)	0 7 6	11
(3) Of any kind whatsoever not herein-		
before described including the ap- pointment of a receiver by a mort-		11
gagee	1 10 0	11
gageo		
Exemptions.—		
(a) Letter or power of attorney solely		1
for the receipt of dividends, or the		
sale, purchase, or transfer of any		
definite and certain share of the		
stocks or funds of the Government		1
of New South Wales.		1
(b) Order, request, or direction, under		
hand only, from the proprietor of any stock to any company, or to		
any officer of any company, or to		
any banker, to pay the dividends		
or interest arising from the stock		
to any person therein named.		
(c) Any order or authority, authorising		
any agent to lodge a specific appli-		
cation under the Crown Lands		
Consolidation Act, 1913, as amend-		
ed, or the Closer Settlement Acts,		
or to pay or receive any specific		
sum in connection therewith.		THE PERSON AND AND ADDRESS OF THE PERSON A

# SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
LETTER OR POWER OF ATTORNEY—(contd.).  Exemptions—(continued).  (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 magistrate or justice or of any Court of Petty Sessions or Children's Court.	erene l'ere respect finale i des glacia se l'elle getta a la radio l'him i' a'wada di seq l'himograp sa vincina e vandina e male sode (le noise voce)	
(f) Any letter or power of attorney for the sole purpose of appointing a proxy to vote at a meeting.	ed to continuedt u seddivlb det Av. dese Auste u la dilæber ent objekt	
PARTITION—  (1) The principal or only instrument effecting a partition of any property.	A fixed duty of £1 10s. 0d., and in addition in a case where the divided parts of the property are unequal in unencumbered value the same ad valorem duty as if it were a conveyance of similar property of an unencumbered value equal to the amount by which the unencumbered value of the undivided share of each partitioner is exceeded by the unencumbered value of the divided part taken by him, and any amount paid or given or agreed to be paid or given for equality shall be deemed to be consideration for such conveyance.	The person making th partition o any one o more o them.

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount	of Duty.	Persons primarily liable.
Policies of Insurance—	£ s.	d.	el so a map
(1) (a) Upon every policy and every			
renewal of a policy of insurance for a term of one year or less—			Jeron Sumery
for a term of one year or less—		6	HE WAY COME
For every £100 and also for any	0 0	6	B 133 A
fractional part of £100 insured	0 0	0	Try and
(b) Upon every policy and every			Some R
renewal of a policy of insurance for			Delegal.
a term of more than one year—			may8
In respect of each year and also			Darlys,
of any fractional part of a year		OF AT 12 LOS	en esti
in such term, for every £100 and			di d
also for any fractional part of £100 insured		0	The company
£100 insured	0 0	6	or person
(c) Upon every policy of insurance			issuing the policy.
against liability for injury to third		orres mile	poncy.
persons (whether included in any		THE PER THE	Senent
other policy of insurance or not)	0 1	0	ah evit
(d) Upon every policy of re-insurance		Li tron i and	Half w
where the original policy of insurance			Rolled 1 = 1
has been duly stamped	0 1	0	A AUT 131
(e) Upon every policy of insurance		and the	Table 1
not otherwise provided for in sub- paragraphs (a) to (d) inclusive of		ment of the control of	The state of the s
this paragraph	0 1	0	July 1915
letin e	a Ligarita	1 1	m v 233
(2) Upon every transfer or assignment		de gene	- William I
otherwise than by way of mortgage		de tel noi	latitus
or release of mortgage of any such	2 W. J. J.	CHARLES OF THE	Rockery
policy as aforesaid	0 3	9	The transfered
(Adhesive stamp may be used.)			or assignee.
(3) Upon every transfer or assignment of	The same d	uty ag on	The transfere
a life policy otherwise than by way	a convey		or assignee.
of mortgage or release of mortgage.	in the state of	TENNE STEPPE	MINERIA STATE
		in vertous	2.0H
Exemptions.—		Fish lu spi	
(a) Any policy of insurance on life.		T. T. Els	
(b) Any policy of insurance upon the property of the State of New South			Contribute
Wales or any statutory body			Series Control
representing such State.			
(c) Any policy of insurance against		50 " HOY.	
loss by fire on the tools, imple-		the of the	
ments of work or labour used by		the tring	
any working mechanic, artificer,		1 - 0 1 1 1	
handicraftsman, or labourer, such		124	
insurance being effected by a separate policy in a distinct sum.		1 11101	
separate portey in a distinct sum.			

### SECOND SCHEDULE—continued.

POLICIES OF INSURANCE—(continued).	£ s. d.	oriotes estima
Exemptions—(continued).		o mod (d) (d)
(d) Any policy of insurance taken out		and the same
by or on behalf of any public		The same of the same of
hospital or charitable institution,		ad many
or by or on behalf of the Red Cross		
Society, or the New South Wales		e uoqU (d)
Ambulance Transport Service		b fire men
Board or any district committee		or to meat a con-
constituted under the Ambulance		topor of
Transport Service Act, 1919, as		710 10
amended.		I beauti
(e) Any cover-note in pursuance of		
which a duly stamped policy is issued within three months of the		RILL SHIPE STATE OF THE STATE O
date of the cover-note.		
(f) Any policy issued to the original		re rough (c)
insured or his personal representa-		
tive in pursuance of a cover-note		The same of the sa
which has been duly stamped as a		When a fill a
policy.		man and
(g) Any policy issued to the original		to need out
insured or his personal represen-		re mond to
tatives in pursuance of a duly		in this tea
stamped certificate of insurance.		algumentary
(h) Any policy of insurance for the		many sill
payment of a deferred annuity		
under any scheme of super-		viete log(T <sub>4</sub> (2)
annuation for the benefit of any		di esigrante
person in relation to his employ-		or release of
ment and/or the dependants of		off encyoner
any such person.		la orizodba hi
(i) Any policy issued to the original		
insured or his personal representa-		Thus mid n (g)
tive for war risks in respect of the specific consignment of goods		and on an
where a policy of marine insurance		naginal m
in respect of the same consignment		The state of the
of goods was issued and duly		ni kor era da Casa
stamped and where the goods are		and the same
shipped to or from a British port.		and the same of th
shipped to or from a private point		a was
		openings.
REAL PROPERTY ACT, 1900, as amended—	1 10 0	m
(1) Application to bring land under the	1 10 0	The applicant.
Act or to be registered under the Act		Shield .
as the proprietor of an estate in land		
where not otherwise liable to stamp		INGLE OF
		FRITTER BELLEVILLE
duty not being a transmission appli-		
cation.		t a modes .

# SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
REAL PROPERTY ACT, 1900, as amended—(continued).	larease of the large	
(2) Nomination— Where application is made to bring land under the Act, and the applicant nominates any other person as the person to whom the certificate is to issue.	payable on a con-	The nominee.
<ul> <li>(a) Memorandum of transfer—</li> <li>(a) Duty shall be charged in accordance with the provisions under the heading "Conveyances of any Property" herein upon and in respect of every memorandum of transfer as a conveyance of the property therein, and the person or persons specified by such provisions for the case shall be primarily liable for the duty on the transfer.</li> <li>(b) By way of exchange of the property therein.</li> <li>(c) By way of partition or division</li> </ul>	The same duty as on an exchange herein. The same duty as on a partition herein.	making the partition.
(4) Foreclosure order	The same duty as on a foreclosure order herein.	
<ul> <li>(5) Memorandum of lease or promise of or agreement therefor.</li> <li>(6) Transfer or surrender of lease— <ul> <li>(a) Duty shall be charged in accordance with the provisions under the heading "Conveyances of any Property" herein upon and in respect of the transfer or surrender as a conveyance of the property therein and the person or persons specified by such provisions for the case shall be primarily liable for the duty on the transfer or surrender.</li> </ul> </li> </ul>	a lease.	The lessee.

# SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
REAL PROPERTY ACT, 1900, as amended—(continued).	£ s. d.	READ PRODUCTS (continue).
<ul><li>(b) By way of exchange of the property therein.</li><li>(c) By way of partition or division</li></ul>	The same duty as on an exchange herein. The same duty as on a partition herein.	The transferee.  The persons making the partition.
(7) Transfer of a mortgage or an encum- brance made otherwise than by way of mortgage or discharge of mortgage.	The same duty as is payable on a conveyance.	The transferee.
(8) Consent by an executor or adminis- trator to a transmission application by a devisee or person entitled on intestacy.	1 10 0	The devisee or person entitled on intestacy.
(9) Application by tenant in tail for entry of title in fee simple.	1 10 0	The applicant.
(10) Release or disclaimer of power	1 10 0	The person entitled to exer-
(11) Application for discharge or modifi- cation of restrictive covenant.	1 10 0	cise the power.
(12) Application for entry of an estate in fee simple in enlargement of a long term under section 134 of the Con- veyancing Act, 1919, as amended.	1 10 0	The applicant.
(13) Application to cancel notifications of leases or underleases as upon merger.	1 10 0	e-alorio'i (k)
(14) A transmission application to a devisee who is also the sole executor or administrator.	1 10 0	Towns Conf. 173
<ul> <li>Exemptions.— <ul> <li>(a) The same as in the case of conveyances and agreements relating to land not under the Real Property Act, 1900, as amended.</li> <li>(b) Any application for transmission other than an application for transmission to a devisee who is also the sole executor or administrator.</li> </ul> </li> </ul>	which of the second of the sec	roperga ro o chemen (i) o consi o consi consi o di consi o di

# SECOND SCHEDULE—continued.

	Nature of Instrument.	Amount of Duty.	Persons primarily liable.
the	on Discharge given for or upon payment of money amounting to and upwards.	£ s. d. 0 0 3	The person giving the receipt.
(a)	Receipts for refunds and reimbursements made by the Government or a Department of the Government of New South Wales.		trans.
n, 1,	Any receipt for money deposited with a broker or agent for the purchase of stock or marketable securities.	deposits in using the second of the experience of because the second of	gar on sox ad erff — flags shown
(c)	Any receipt given for or upon the payment of money to or for the use of Her Majesty.		enidad puldad pulda das
(d)	Any acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.		Lui 20 Luise Luis Luise Luise Luise Luise Luise Luise Luise Luise Luise Luise Lois Luise Luise Luise Luise Luise Luise Luise Luise Luise Luise Luise Luise Luise Luis Luise Luis Luise Luise Luise Luise Luis Lois Luis Luis Luis Luis Luis Luis Luis Lu
(e)	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.		to add Jacobs Souther South
(f)	An acknowledgment of the receipt of a bill of exchange or promissory note payable in either case other- wise than on demand.		03 225 (0) 113 32 10 114 32 10 115 10
(g)	Any receipt indorsed or otherwise written upon or contained in any instrument liable to stamp duty and duly stamped acknowledging the receipt of the consideration money therein expressed.	The months of the control of the con	en (te vala vala (m) (m)

### SECOND SCHEDULE—continued.

	Nature of Instrument.	Amount of Duty.	Persons primarily liable.
RECEIP	r or Discharge—(continued).	aor a win aon an as	Too berings
Exem	ptions—(continued).	and the state of t	
	Any receipt given by depositors on receiving deposits from the Commonwealth Savings Bank of Australia.  Any acknowledgment given for money deposited in any Bank to be accounted for.  Provided that this exemption shall not extend to acknowledgments for any sum carried to the credit of any depositor or shareholder in any Bank on any division of profits made by such Bank or for or in respect of any dividend from any Joint Stock or other Company on the same being deposited by any person to the credit of any	and the remain of the second o	
<b>(j)</b>	other person in any Bank or for or in respect of any sum paid to the credit of any person in any Bank for rent or interest by any other person or for or in respect of any sum deposited which would be liable to duty if paid directly by any person to any other person.  Any receipt given in anticipation of a Bill of Lading and not to be	proper of the property of the office of the of	
(k)	used in lieu thereof.  Receipts for the payment of any interest on debentures, stock, or Treasury bills of the Government of New South Wales.	or for or on ace part in respect of a spectrum and tops, a se ity refund of conti- tor file allowance to suce.	
(1)	All receipts given to Her Majesty or to any person on her behalf for or in respect of any pension or other superannuation or retiring allowance payable out of the funds of the Imperial or Indian Governments.	handedmann of the problem of the pro	
(m)	Any receipt given for or upon the payment of money for the use of any Public Hospital.	hale stamped colons soups of the cons them expressed.	i bris pitoga

### SECOND SCHEDULE—continued.

	Nature of Instrument.	Amount of Duty.	Persons primarily
RECEIPT OR	DISCHARGE—(continued).	and a second second	May teny 4
	s—(continued).		Amen't turber
	receipt given for the payment		The state of the s
of	compensation payable to a		
wor	kman or his legal personal		Partition of the same
repr	esentative or his dependants		WALK IN
und	er any Workmen's Compensa-		EDERING .
	Act.		The state of the s
(o) Rec	eipts for moneys paid to a		2017 111
Pas	tures Protection Board under		
	t IV of the Pastures Protection		E and the
Act	, 1934, as amended.		The state of the s
	eipts for moneys paid for main-		AND THE PERSON NAMED IN
	ance under the Child Welfare		The same of the same of
Act	, 1939, as amended, or the		Lancia de la companya
Des	erted Wives and Children Act,		1
190	l, as amended, or for mainte-		Section 1
nan	ce of children or alimony under		
the	Matrimonial Causes Act, 1899,		
	amended.		distance of the second
(q) Any	acknowledgment or receipt		A STATE OF THE STA
give	en by or on behalf of any society		The state of the s
or	institution for the relief of		All of the season
pov	erty, the promotion of educa-		The second second
tion	or for any purpose directly or		and the same of
ind	rectly connected with defence		Asher de
or	the amelioration of the con-		(4 ) (m)
diti	on of past or present members		Taburrahi 107
of	the Naval, Military or Air		dimente
For	ces of the Commonwealth or		A Course
the	ir dependants or for the pro-		-tor-rely
	tion of any other patriotic		
obj			
(r) An	y cash sale docket—that is to		
	an instrument issued or ten-		
der	ed to a purchaser of goods for		3
	h by a salesman in any retail		
esta	blishment immediately on the		The let the second
occ	asion of the purchase which de-		Est artis
not	es the description of the goods		
pur	chased, and the retail price		
the	reof or the amount then paid in		
cas	h therefor, but does not ac-		
kno	wledge the receipt of the		
mo	ney.		
	y receipt given for or upon the		
	ment of money to or for the use		
of	the Royal Life Saving Society,		
Ne	w South Wales head centre, or		
the	Surf Life Saving Association		
of	Australia or clubs affiliated		
the	reto.		

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
RECEIPT OR DISCHARGE—(continued).  Exemptions—(continued).	bonding jernang	Lagrery on I
(t) Any receipt given for or upon the payment of money by way of grant to any municipal or shire council by the Government or a Department of the Government of New South Wales.		a yak (n)  mino a  mana a  mana a  mino a  min
(u) Any receipt given for or upon the payment of any moneys for a call in respect of the share capital of a mining company as defined by section three of this Act.	in The start of the birds of th	Franci T. 2012 Sin est (q) Standa The Assertance
	is america, or for in February or decion	.1001
DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—	or true her man	ne (s Val (v)
Any direction in writing executed for the purposes of subsection (1) of section 94A of this Act shall be chargeable with duty, as follows:—  (a) If the direction is made upon a consideration in money or money's worth of not less than the unencumbered value of the shares directed to be issued or allotted.	The same duty as is payable under paragraph (1) under the heading "Transfer of Shares" herein on a transfer of shares for a consideration of equal amount.	The person to whom the shares are to be issued to allotted.
(b) In any case other than that mentioned in the preceding subparagraph (a)	The same duty as is payable under paragraph (2) under the heading "Conveyances of any Property" herein on a conveyance of unencumbered property of a value equal to that of the shares directed to be issued or allotted.	

### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—(continued).	£ s. d.	Townsien of S
Any direction in writing executed for the—continued.		
Exemption.—A direction for the issue or allotment of shares in a mining com-	grania at a section a	
pany as defined in section three of this	oternit halat.	
Act made upon a consideration in money or money's worth of not less	di Israel como le m	
than the unencumbered value of the	menty in tells in J.	
shares directed to be issued or allotted.	is all do mais politica en	
	no el afoctivo de lo est mod Acultus, el abane estado de	
Transfer of Shares—	e of boundaries of our	
(1) Upon the transfer of any shares or of the right to any shares in the stock or	n post-did no na s kade ja sespeci na s	The transferee
funds of any corporation or company	to the to carried the	
incorporated in New South Wales or which being incorporated out of New	me ma comment amount of mad Amor at Invitate of	
South Wales has a share register in	seman od H.d. Prid	
New South Wales wherein such share or right is registered on a sale thereof		
for a consideration in money or	place was to be expressed to the second	
money's worth of not less than the unencumbered value of the shares or	deta dura te te den	
the right to the shares comprised in the transfer—	on tyrmeseen milaani ing bened milai namuun	
For every £10 and also for any		
fractional part of £10 of the consideration for the transfer	0 0 9	
		- employment
(2) Upon the transfer of shares or of rights to shares made without con-	The same duty as is payable under para-	The parties to
sideration in money or money's	graph (2) under the heading "Convey-	or any one
worth.	ances of any Pro-	or more of
The state of the s	perty" herein on the conveyance of	
100	the shares or rights	
	to shares.	
(3) Upon the transfer of shares or of		The parties to
rights to shares made upon a con- sideration in money or money's worth	payable under para- graph (3) under the	the transfer
of less than the unencumbered value	graph (3) under the heading "Convey-	or more o
of the shares or the rights to shares comprised in the transfer.	ances of any Pro- perty" herein on	them.
200	the conveyance of	tonnet is
100	the shares or rights to shares.	

# SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Transfer of Shares—(continued).	£ s. d.	PRESENTED AS T
(4) Upon the transfer of shares without valuable consideration from an administrator or trustee to the person beneficially entitled thereto under and in conformity with the trusts contained in a conveyance, declaration of trust or other instrument on which stamp duty imposed by any Act in force at the time of its execution has been paid or which is exempt from stamp duty under such Act or with the trusts contained in a will or arising on an intestacy and in either case in respect of shares on which death duty or duty under any Act imposing duties on the estates of deceased persons has been paid or which shall be exempt from death duty by such Act.	1 10 0 or ad valorem duty at the rate of 9d for every £10 (or part thereof) of the value of the shares, whichever is the lower.	The transferee
(5) Where a transfer of shares includes a right to shares and the transfer is duly stamped in respect of such rights— On any transfer necessary to vest such rights in the transferee	0 3 9	The transferee
Exemptions.—  (a) Any transfer of stock, debentures, or Treasury Bills of the Government of New South Wales or of the Commonwealth of Australia or of a debenture issued by the Metropolitan Water, Sewerage and Drainage Board, Hunter District Water Board and Broken Hill Water Board on a sale thereof for a consideration in money or money's worth of not less than the unencumbered value of such property sold.  (b) Any transfer of shares in a mining company as defined in section three of this Act, on a sale thereof for a consideration in money or money's worth of not less than the unencumbered value of such property sold.	o 012 to tree line some line some of the solution of the solut	the control (2) Upon And Control (2) Contr

#### SECOND SCHEDULE-continued.

#### GENERAL EXEMPTIONS FROM STAMP DUTY UNDER PART III.

- (1) So much of the consideration on the sale of a holding of a discharged soldier, member of the forces or discharged member of the forces to a discharged soldier, member of the forces or discharged member of the forces as represents the amount due to the Crown as purchase money or advances.
  - "Discharged soldier", "member of the forces" and "discharged member of the forces" have the same meanings as are ascribed thereto respectively in the War Service Land Settlement Act, 1941, as amended.
- (2) Any instrument evidencing the dedication of land for a public purpose.
- (3) All bonds to Her Majesty, or any person or authority on her behalf.
- (4) Any bond given to a controlling authority within the meaning of Part V of the Pastures Protection Act, 1934, as amended, in respect of a lease of a public watering place at a rental of less than seventy-five pounds per annum.
- (5) All instruments relating to the services of apprentices, clerks, and servants.
- (6) Any instrument for the sale, transfer, or other disposition of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.
- (7) In respect of any registration, certificate, agreement, award, or instrument effected, issued, or made under the Trade Union Act, 1881, as amended, or the Industrial Arbitration Act, 1940, as amended.
- (8) In the case of registered societies and branches under the Friendly Societies Act, 1912, as amended, and in the case of terminating or permanent building societies registered under the Building and Co-operative Societies Act, 1901, or the Co-operation, Community Settlement, and Credit Act, 1923, as amended, the following instruments:—
  - (a) Any bill of exchange, or order, or receipt given by any such society or branch in respect of money payable by virtue of its rules or of the said Acts.
  - (b) Any receipt given to any such society or branch by a member thereof, or any person claiming through a member thereof for or on account of any benefit payable under the said Acts.
  - (c) Any bond given to or on account of any such society or branch or by the treasurer or other officer thereof.
    - (d) Any agreement to which any such society or branch is a contracting party other than an agreement for the purchase of any property.

#### SECOND SCHEDULE—continued.

GENERAL EXEMPTIONS FROM STAMP DUTY—continued.

(e) Any other instrument required or authorised by the said Acts or by the rules of any such society or branch.

- (f) Any request to the Registrar-General under the Real Property (Amendment) Act, 1921, as amended, by any such society or branch for the registration of new trustees in relation to any mortgage being an investment of the society or branch.
- (9) Generally any instrument expressly exempted under any Act.
- (10) Any instrument executed by or on behalf of a public hospital not being a conveyance from such hospital or from any person on its behalf or an agreement for such conveyance.
- (11) 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, as amended, not being a conveyance from such board or committee or from any person on their behalf or an agreement for such conveyance.
- (12) Any debenture or Treasury bill issued by the Government of New South Wales.
- (13) Any debenture of the City of Sydney or of any municipality or shire.
  - (14) Any debenture of the Rural Bank of New South Wales.
- (15) 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 mortgage or by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration thereof.
- (16) Any preferable lien or lien on crops under the Liens on Crops and Wool and Stock Mortgages Act of 1898, or special lien under the Co-operation, Community Settlement, and Credit Act, 1923, as amended, or any discharge of any such lien.
- (17) Any debenture issued in New South Wales of any corporation, company, or society incorporated in New South Wales or of any unincorporated club, association, or society formed in New South Wales to carry on operations therein, or any transfer or conveyance of a debenture by way of mortgage or by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration therefor.
- (18) Any agreement made by a council with the Commissioner for Main Roads of New South Wales.

3. (1) The Stamp Duties Act, 1920-1954, is further Further amended-

of Act No. 47,

(a) (i) by omitting from the matter appearing in Second the Second Schedule under the heading Sch. "Betting Tickets" the figure "1" and by inserting in lieu thereof the figure "2";

- (ii) by omitting from the same matter the figures and symbol "1" and by inserting in lieu thereof the figure "1";
- (b) by omitting from the matter appearing in the second column of the same Schedule under the heading "Bill of Exchange and Promissory Notes" the figure "2" and by inserting in lieu thereof the figure "3";
- (c) (i) by omitting from the matter appearing in the same Schedule under the heading "Policies of Insurance" the figure "6" wherever occurring and by inserting in lieu thereof the figure "9";
  - (ii) by omitting from the same matter the figures "0 1 0" wherever occurring and by inserting in lieu thereof the figures "0 1 6".
- (2) (a) The Finance (Greyhound-racing Taxation) Act, 1931-1937, is amended—

Amendment of Act No.

- (i) by omitting from section eight the words "Stamp Duties Act, 1920-1931, as amended by Getting Finance (Greyhound-racing Taxation) tickets.) Management Act, 1931" and by inserting in lieu thereof the words "Stamp Duties Act, 1920-1955":
- (ii) by omitting from the same section the words "one penny" and by inserting in lieu thereof the word "twopence";
- (iii) by omitting from the same section the words "one half-penny" and by inserting in lieu thereof the words "one penny".
- (b) The Finance (Greyhound-racing Taxation) Act, 1931, as amended by subsequent Acts and by this Act, may be cited as the Finance (Greyhound-racing Taxation) Act, 1931-1955.

(3) This section shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.\*

Transitory provisions.

- 4. (1) (a) Bills of exchange forms which have before the commencement of section three of this Act been printed to the order of a bank under license issued under the provisions of the Stamp Duties Act, 1920-1955, and are impressed with twopence stamp duty and are either in the possession of the printer or of the bank at such commencement and are unused shall be deemed to be duly stamped with threepence stamp duty.
- (b) Any bank which at the commencement of section three of this Act is in possession of bills of exchange forms referred to in paragraph (a) of this subsection shall within one month of such commencement furnish to the Commissioner a statement in a form approved by him giving particulars and numbers of such forms and pay to the Commissioner duty of threepence per form or additional duty of one penny per form, as the case may require.
- (c) Where bills of exchange forms referred to in paragraph (a) of this subsection are at the commencement of section three of this Act in the possession of a printer and are subsequently delivered to a bank the bank shall when making payment of the stamp duty in accordance with the Stamp Duties Act, 1920-1955, and the regulations thereunder pay to the Commissioner the amount of threepence duty on each such form.
- (2) This subsection shall apply to bills of exchange forms which at the commencement of section three of this Act are in the possession of any person other than a printer or bank referred to in subsection one of this section and which are impressed with twopence stamp duty

Where

<sup>\*</sup> Date of commencement, 1st November, 1955. See Government Gazette No. 120 of 21st October, 1955, p. 3073.

Where a bill of exchange is after such commencement drawn or made within New South Wales on a bill of exchange form to which this subsection applies the additional duty of one penny may be denoted by an adhesive stamp, attached and duly cancelled before the issue of such bill of exchange.

(3) Where a promissory note is drawn or made in New South Wales after the commencement of this Act and is written on material bearing an impressed stamp of insufficient amount a further amount for the amount of the deficiency may be denoted by an adhesive stamp, attached and duly cancelled by the person by whom the promissory note is executed before he issues same out of his hands.

This subsection shall cease to have effect upon the expiration of a period of twelve months from the commencement of section three of this Act.

By Authority: A. H. Pettifer, Government Printer, Sydney, 1958

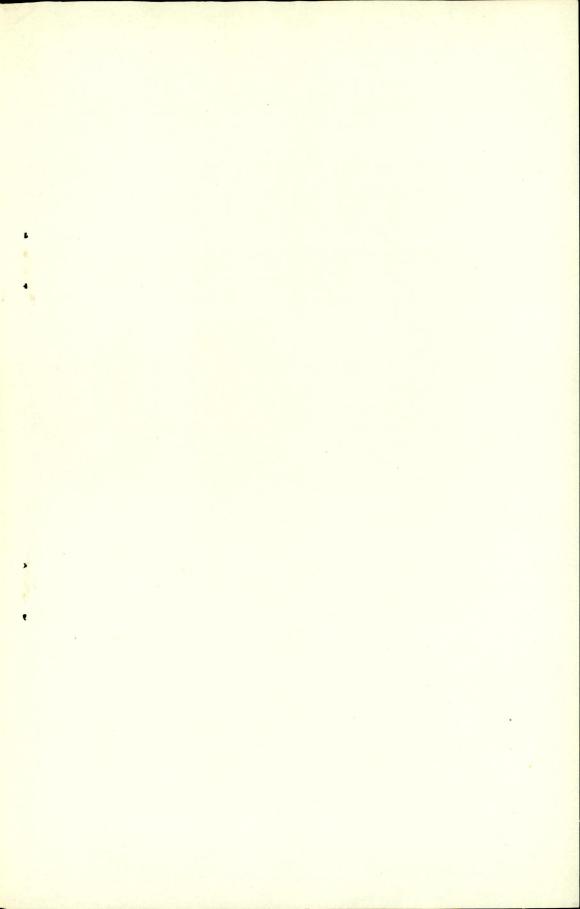
### Ademy Daller (Amendment).

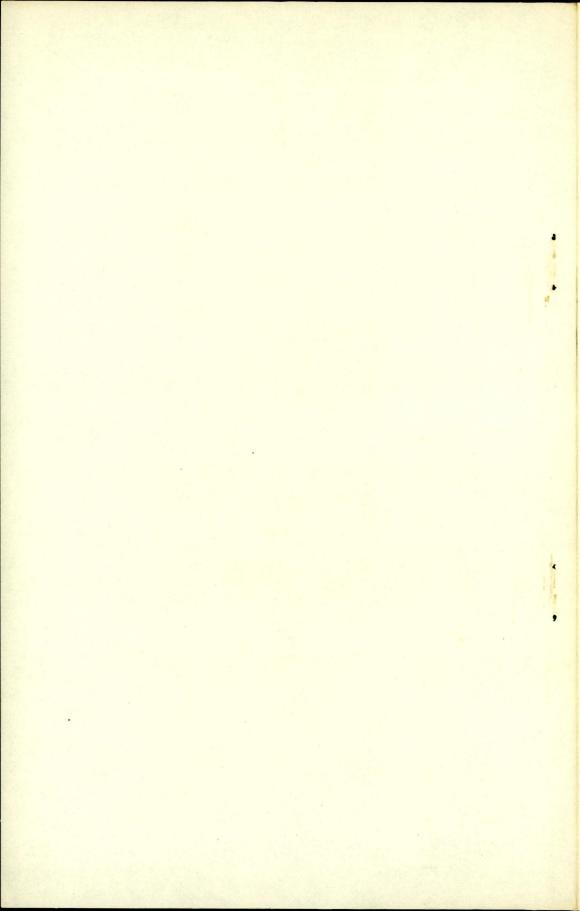
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I certify that this Public Bill, which originated in the Legislative Assembly, has finally passed the Legislative Council and the Legislative Assembly of New South Wales.

H. ROBBINS, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 27 September, 1955.

# New South Wales



ANNO QUARTO

# ELIZABETHÆ II REGINÆ

Act. No. 30, 1955.

An Act to increase certain rates of duty chargeable under the Stamp Duties Act, 1920-1954; for this and other purposes to amend the said Act; and for purposes connected therewith. [Assented to, 3rd October, 1955.]

B<sup>E</sup> it enacted by the Queen'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:—

1. (1) This Act may be cited as the "Stamp Duties Short title (Amendment) Act, 1955."

(2)

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

G. BOOTH.

Chairman of Committees of the Legislative Assembly.

(2) The Stamp Duties Act, 1920, as amended by subsequent Acts and by this Act, may be cited as the Stamp Duties Act, 1920-1955.

Amendment of Act No. 47, 1920. 2. The Stamp Duties Act, 1920-1954, is amended—

Sec. 3. (Interpretation.)

- (a) by inserting at the end of section three the following new subsection:—
  - (2) In the matter appearing in the Second Schedule hereto under the headings "Conveyances of any Property" and "Transfer of Shares":—
    - "Share" includes debenture, unsecured note or rights thereto issued by any company, corporation or society.

Sec. 41 (4). (Stamping conveyance.)

(b) by omitting from paragraph (a) of subsection four of section forty-one the words "five shillings" wherever occurring and by inserting in lieu thereof the words "seven shillings and sixpence";

Sec. 42 (4). (Conveyance by original vendor to ultimate purchaser.) (c) by omitting from subsection four of section forty-two the words "five shillings" wherever occurring and by inserting in lieu thereof the words "seven shillings and sixpence";

Sec. 64. (Contracts for option.)

- (d) (i) by omitting from subsection one of section sixty-four the word "one-half" and by inserting in lieu thereof the word "twothirds";
  - (ii) by omitting from subsection two of the same section the word "one-half" and by inserting in lieu thereof the word "one-third";

Sec. 69.
(How ad valorem duty to be calculated in respect of marketable securities.)

(e) by omitting from subsection two of section sixtynine the words "one pound" and by inserting in lieu thereof the words "one pound ten shillings";

Sec. 72.
(Where several instruments, one only to be charged with ad valorem duty.)

(f) by omitting from section seventy-two the words "one pound" and by inserting in lieu thereof the words "one pound ten shillings";

(g)

(g) (i) by omitting from subsection two of section Sec. 73. seventy-three the words "one pound" and Conveyances by inserting in lieu thereof the words "one with ad with ad pound ten shillings";

valorem duty.)

- (ii) by omitting from subsection (2A) of the same section the words "five shillings" and by inserting in lieu thereof the words "seven shillings and sixpence";
- (h) by omitting from subsection one of section sec. 74. seventy-four the words "one pound" and by CDuty on certain deeds inserting in lieu thereof the words "one pound of assignment.) ten shillings";
- (i) by omitting from subsection two of section Sec. 76. seventy-six the words "two shillings and six- (Duty on pence" and by inserting in lieu thereof the words leases.) "three shillings and sixpence";
- (j) by omitting from subsection two of section sec. 79. seventy-nine the words "one pound" and by (Royalty.) inserting in lieu thereof the words "one pound ten shillings";
- (k) by omitting from section eighty-five the words sec. 85. "one pound" wherever occurring and by (Partition or division inserting in lieu thereof the words "one pound of any property.) ten shillings";
- (1) by inserting at the end of subsection two of sec- sec. 92. tion ninety-two the following new paragraph:— (Duty on receipts may be denoted)

The obligation hereby imposed to give or by adhesive tender a receipt duly stamped shall not be affected or diminished in any way by any commercial practice or by any acquiescence, intimation or indication, expressed or implied, by the paver relating to the giving or tendering or non-giving or non-tendering of any such receipt.

Subst. Second Schedule. (m) by omitting the Second Schedule and by inserting in lieu thereof the following Schedule:—

### SECOND SCHEDULE.

# STAMP DUTIES AND EXEMPTIONS.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
ACKNOWLEDGMENT by executor or administrator in lieu of conveyance under section 83 of the Wills, Probate and Administration Act, 1898, as amended.	£ s. d. 1 10 0	The devisee.
AGREEMENT OR MEMORANDUM OF AN AGREEMENT, and not otherwise specifically charged with any duty—	of cortions	No.
<ol> <li>Under hand only—         <ul> <li>(a) Whether the same is only evidence of a contract, or obligatory on the parties from its being a written instrument, including every schedule, receipt, or other matter put or indorsed thereon or annexed thereto.</li> </ul> </li> </ol>	0 1 6	
(b) Where divers letters are offered in evidence to prove any agreement between the writers thereof it shall be sufficient if any one of such letters is stamped with the	0 1 6	
duty of—  Exemptions.—Any agreement or memorandum under hand—  (a) made for or relating to the sale of any goods, wares, or merchandise;  (b) made between a master and any mariner of any ship or vessel for wages on any voyage coastwise from port to port in the State of		The parties thereto.
New South Wales.  (2) Under seal	1 10 0	

# SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
	£ s. d.	- Control of Control
AGREEMENT FOR THE SALE OR CONVEYANCE (INCLUDING EXCHANGE) OF ANY PROPERTY—  Provided that any agreement or memorandum under seal, made for or relating to the sale of any goods, wares, or merchandise, is to be charged only with a duty of one pound ten shillings (for which the parties thereto shall be primarily liable), but so that if the agreement or memorandum comprises also other property it shall be chargeable with the said duty of one pound ten shillings in respect of the goods, wares, and merchandise only if and when in respect of such goods, wares, and merchandise there are fully set out in it particulars of such property and the value thereof and an apportionment of the purchase money in respect thereof.  Appointment of Trustees—	a conveyance of the property.	The purchaser or person deemed to be the purchaser, or the person to whom the property is agreed to be conveyed.
For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof.	1 10 0	The person making or executing the appointment (in the case of an instrument) and the trustee or trustees in any other case.
Exemptions.—		tion from the
<ul> <li>(a) The appointment of a trustee by a will.</li> <li>(b) Every instrument for the appointment of a trustee or trustees of property held in trust for any corporation or body of persons associated for religious, charitable, or educational purposes.</li> </ul>		
Appointment in average		
APPOINTMENT in execution of a power—  (a) Any instrument not being a will appointing any property, or any use, share, or interest therein.	The same duty as on a conveyance of the appointed property.	The person making or executing the appointment.

## SECOND SCHEDULE—continued.

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
BILL OF EXCHANGE AND PROMISSORY	£ s. d.	
Notes-		1)
Payable on demand and sola	0 0 2	
Payable otherwise than on demand—		A second on the
Where the amount or value of the		The drawer of
money for which the bill is drawn	0 0 0	acceptor of
does not exceed £25	0 0 9	bill of ex
Where such amount or value exceeds		change and
£25, for every £25 and every	0 0 0	the maker of
fractional part of £25	0 0 9	a promissory
If drawn in a set	One of the set to be	note.
If drawn in a set	One of the set to be stamped with the	
	duty payable on a	
	single bill.	
	single on.	1)
Exemptions.—		
(a) Letter written by a banker in New		
South Wales to any other banker		
in New South Wales directing the		
payment of any sum of money, the		
same not being payable to bearer		
or to order, and such letter not		
being sent or delivered to the per-		
son to whom payment is to be		1
made, or to any person on his		
behalf.		
(b) Letter of credit granted in New		The second second
South Wales authorising drafts to		1
be drawn out of New South Wales		
payable in New South Wales.		
(c) Cheque or order payable on de-		
mand drawn on the Common- wealth Savings Bank of Australia.		
(d) Any draft or order for the payment of money issued by any duly		The state of the s
authorised officer of the Govern-		
ment on account of the Public		
Service.		
(e) Any draft or order for the payment		
of money commonly called an ad-		
vance note issued by a master of a		
ship or vessel in favour of a seaman.		1
(f) Orders or authorities to pay not		
drawn on a banker. This exemp-		
tion does not extend to a bill of		A STATE OF THE STA
exchange within the meaning of		177 52 57
the (Commonwealth) Bills of Ex-	account of Louisia	a surprises
change Act 1909 as amended.		11/2 100 20

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
BILL OF EXCHANGE AND PROMISSORY NOTES—continued.	£ s. d.	real to an
Exemptions—(continued).		
(g) Cheque or order payable on demand drawn or 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 defence or the amelioration of the condition of past or present members of the Naval, Military or Air Forces of the Commonwealth or their dependants, or for the promotion of any other patriotic object.		
BILL of Lading or Receipt for any goods, merchandise, or effects to be carried to any place outside New South Wales— For every such bill of lading or copy	0 1 6	The person by whom the goods are consigned.
thereof.  For every such receipt or copy thereof.	0 1 6	
CHARTER PARTY for conveyance beyond or coastwise within New South Wales.	0 1 6	The charterer.
Companies—		
Upon each of the following instru- ments—		
(i) Memorandum of association (ii) Articles of association (iii) Every certificate of incorporation	1 10 0	The company.
Exemption.—Duty shall not be payable upon the memorandum of association, the articles of association or the certificate of incorporation of a mining company as defined by section three of this Act.		and (i)

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
CONTRACT NOTE for or relating to the sale or purchase of any stock or market- able security—	£ s. d.	The person who makes or executes
For each £100 and also for any frac- tional part of £100 of such value.	0 0 9	the contract note.
Exemptions.—		es to (6) nell co esta de
(a) Transactions carried out in the course of their ordinary business		rategasi rategasi
relations between brokers or agents who are members of Stock Exchanges in the Commonwealth of Australia or elsewhere.		edond.
(b) Contract note for or relating to the sale or purchase of any stock, debentures, or Treasury bills of the Government of New South Wales or of the Commonwealth of Australia.		The ribat
(c) Any contract note for or relating to the sale or purchase of any debenture issued by the Metropolitan Water, Sewerage and Drainage Board, Hunter District Water Board and Broken Hill Water Board.		
BELL TRANSPAL		
Conveyances of any Property—		
(1) Upon every conveyance of any property (other than shares or rights to shares referred to in paragraph (1) under the heading "Transfer of		or in the case of an exchange the person
Shares "herein) on a sale for a consideration in money or money's worth of not less than the unencum-		deemed to b
bered value of the property— Where the amount of such consid-		
eration does not exceed £50 Exceeds £50 and does not exceed £100 For every £100 and also for any	$\begin{array}{cccc} 0 & 12 & 6 \\ 1 & 5 & 0 \end{array}$	
fractional part of £100 of such		

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
CONVEYANCES OF ANY PROPERTY—(contd.).	and the contract of the contract	
(2) Upon every conveyance of any pro-		The parties to
perty whatsoever made without con-		the convey
sideration in money or money's worth	Control of the first and	ance or an
(not being a gift or instrument re-	er some to office to the	one or more o
ferred to in paragraph (b) of subsec- tion (3) of section 66)—		them.
On the amount or value of all		
encumbrances (certain or con-	in paragraph (1)	
tingent) subject to which the		
property is conveyed.	property other than	
	shares or rights to shares and in the	
	case of shares or	
	rights to shares at	
	the rate specified in	
	paragraph (1) of the	
	matter under the	
	heading "Transfer	
	of Shares" herein.	
And in addition—		
On the value of the property con-		P. Red S
veyed	At the rate specified	
	in the Sixth Sched-	
	ule to this Act for	
	an amount equal to	
	the total amount obtained by aggre-	
	gating together—	
	gating together—	
	(a) the value of the	
	property so con-	
	veyed; and	
	(b) the value of all	
	property in New	
THE OWNER OF THE PARTY OF THE P	South Wales	
Sold and the second	whatsoever (not	
	being a gift or	Armien to fi
	instrument re-	
24.44 Page 144	ferred to in para-	A Detect of the last
	graph (b) of sub-	
	section (3) of sec-	
	tion 66) conveyed	
	by the same con- veyor to any	
	veyor to any person whomso-	
	ever on the day	
	of but executed	
O- C-	by him prior to	
	such conveyance	

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primaril liable.
CONVEYANCES OF ANY PROPERTY—(contd.).  And in addition—(continued).  On the value of the property con-		variandi (g) on vasod erstable
veyed—(continued).	or at any time	to all your
(communa).	within the period	
	of three years	The Desiration
	preceding the	
	date of such con-	
a la	veyance without consideration	
belower to the little	in money or	
distribution of the state of th	money's worth;	
and the state of t	and also	
really grouping loss		
	(c) the unencum-	
	bered values of	
	all property in New South Wales	
	whatsoever (not	
	being an instru-	
	ment referred to	
	in paragraph (b)	
	of subsection (3)	
	of section 66)	
	conveyed by the	
	to any person	
	whomsoever on	
	the day of but	
	the day of but executed by him	The same of the sa
	prior to such con-	
	veyance or at	
	any time within	
	the said period of three years	
	upon a considera-	
	tion in money or	
	money's worth of	
	less than the un-	
To terror out the	encumbered	
	value of the pro- perty thereby	
	conveyed after	
	deducting the	
	value of the	
	consideration in	
	money or money's	
	worth therefor	
	ascertained in accordance with	
	this Act.	1
	VIII 1100.	

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Conveyances of any Property—(contd.).  (3) Upon every conveyance of any property whatsoever made upon a consideration in money or money's worth of less than the unencumbered value of the property conveyed (not being an instrument referred to in paragraph (b) of subsection (3) of section 66)—  On the amount or value of such consideration ascertained in	Thousand Tea. 19. (19. (19. (19. (19. (19. (19. (19.	The parties to the convey- ance or any one or more of them.
accordance with this Act	At the rate specified in paragraph (1) above in the case of property other than shares or rights to shares and in the case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of	
And in addition— On the difference between the unencumbered value of the property conveyed ascertained in accordance with this Act and the said amount or value of such consideration for the conveyance	Shares" herein.  At the rate specified	
boling bies all where ends to serve out to s	in the Sixth Schedule to this Act for an amount equal to the total amount obtained by aggregating together—  (a) the amount of the said differ-	
mode be everos  Sils - garantish  sols - garantish  total - total	ence between the unencumbered value of the pro- perty and such consideration; and (b) the values of all property in New South Wales	

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Conveyances of any Property—(contd.).  (3) Upon every conveyance—(contd.).  And in addition—(continued).  On the difference—(continued).	whatsoever (not being property comprised in a gift or instrument referred to in paragraph (b) of subsection (3) of section 66) conveyed by the same conveyor to any person whomsoever on the day of but executed by him prior to such conveyance or at any time within the period of three years preceding the date of such conveyance without consideration in moneyormoney's worth; and also (c) the unencumbered value of all property in New South Wales whatsoever (not being property comprised in an instrument referred to in paragraph (b) of subsection (3) of section 66) conveyed by the same conveyor to any person whomsoever on the day of but executed by him prior to such conveyance or at any time within the said period of three years upon a consideration in moneyormoney's	o trop J (k)  -dignor  a (ii)  a (iii)  f  a (vi)  T  a

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily
CONVEYANCES OF ANY PROPERTY—(contd.).  (3) Upon every conveyance—(contd.).  And in addition—(continued).  On the difference—(continued).	£ s. d.  worth of less than the unencumbered value of the property so conveyed therefor after deducting the value of such consideration in money or money's worth ascertained in accordance with this Act.	to rung 3 (8) mi fina LagO
(4) Upon each of the following instruments—  (a) (i) an instrument appointing a new trustee; or  (ii) an instrument appointing an additional trustee; or  (iii) an instrument by which a trustee retires from a trust without any new trustee being appointed in his place; or  (iv) a declaration by an executor under section eleven of the Trustee Act, 1925, as amended.  (b) A conveyance not made for valuable consideration and made to a beneficiary by a trustee under and in conformity with the trusts contained in a conveyance, declaration of trust or other instrument on which stamp duty imposed by any Act in force at the time of its execution has been paid or which is exempt from stamp duty under such Act or with the trusts contained in a will or arising on an intestacy and in either case in respect of property on which death duty or duty under any Act imposing duties on the estates of deceased persons has been paid or which shall be exempt from death	1 10 0	The transferee.

## SECOND SCHEDULE—continued.

# STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
CONVEYANCES OF ANY PROPERTY—(contd.). (4) Upon each of the following instruments—(continued).	£ s. d.	Section and
(c) An instrument made or executed bona fide by way of completion or confirmation of title whereby no greater benefit, legal or equitable, accrues to the person in whose favour the instrument is made or executed than he originally had or was entitled to have by virtue of some other instrument which is duly stamped with ad valorem duty as a conveyance or declaration of trust.	1 10 0	The trans-
(d) A conveyance following upon a decree or order for foreclosure where ad valorem duty has been paid upon such decree or order		feree.
(e) A conveyance whereby the apparent purchaser of property that is vested in him upon trust for the person who was the real purchaser and who has actually paid the purchase money therefor, conveys the same to the real purchaser		
(f) A conveyance made for nominal consideration upon the appointment or the retirement of a trustee (whether the trust is expressed or implied)	0 7 6	The transferee.
(5) Upon every conveyance made in conformity with an agreement where ad valorem duty has been paid on the agreement and the agreement is produced to the Commissioner or he is satisfied that it has been duly stamped	0 7 6 or (if it be lower) the ad valorem duty as herein- before by this Act provided.	The transferee.
(6) Upon a conveyance whereby a trustee of a superannuation scheme transfers to a member of the scheme on his retirement from the scheme a policy of insurance on the life of the member—		The transferee.
On the first of such transfers On each subsequent transfer	1 0 0 0 1 0	

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Class	£ s. d.	Pagas Vallago.
DECLARATION OF TRUST—  (1) Any instrument declaring that a person in whom property is vested as the apparent purchaser thereof holds the same in trust for the person or persons who have actually paid the purchase-money therefor.		The person declaring the trust.
(2) Any instrument declaring that any property vested or to be vested in the person executing the same is or shall be held in trust for the person or persons or purpose or purposes mentioned therein notwithstanding that the beneficial owner or person entitled to appoint such property may not have joined therein or assented thereto.	if the instrument was a conveyance of the property comprised therein.	The person de- claring the trust—or the person direct- ing such de- claration.
(3) Any such instrument as aforesaid by which (a) the same trusts are declared as have been declared in respect of the same property by an instrument duly stamped with ad valorem duty under this Act or (b) the trusts declared are the same trusts as those upon or subject to which the same property was conveyed to the person declaring the trust by an instrument duly stamped with ad valorem duty under this Act or (c) the same trusts are declared as have been declared by a will in respect of the same property and any death duty payable in respect of that property by reason of the death of the testator who made such will has been paid.		The person declaring the trust.
DEED—  (1) Deed of any kind whatever not otherwise charged in this Schedule  (2) Any instrument which under the provisions of any statute is given the operation or effect of a deed either before or after registration	1 10 0	The parties to the deed, or any one of them.

# SECOND SCHEDULE—continued.

# STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
DUPLICATE OR COUNTERPART of an agreement for the hire of a motion picture film.  Exemption.—Where there are a number of duplicates or counterparts of any particular agreement for the hire of a motion picture film, and one of such agreements or counterparts is duly stamped, the other or others of them are exempt.	£ s. d.	The person to whom the film is hired.
DUPLICATE OR COUNTERPART of any instrument chargeable with any duty— Where such duty does not amount to 3s. 9d. In any other case	The same duty as the original instrument.  0 3 9	The person chargeable in the original instrument.
EXCHANGE— Any instrument effecting an exchange of any property or any instrument partly effecting such an exchange. In any other case	The same duty as on a conveyance.  1 10 0	The person to whom any property is conveyed by way of ex- change.
FORECLOSURE ORDER— On the unencumbered value of the property included in the order.  GUARANTEE— Any instrument guaranteeing or promising to answer for the debt or default	a conveyance under paragraph (1) of the matter herein under the heading "Con- veyances of any Property."	
of any other person, and signed by the party to be charged, where such guarantee or promise is the leading object of the instrument—  Under hand (adhesive stamp may		ì
be used) Under seal	0 1 6 1 10 0	The guarantor.

## SECOND SCHEDULE—continued.

# STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
HIRE-PURCHASE AGREEMENTS—  For or relating to the supply of goods, wares, or merchandise on hire— Under hand (adhesive stamp may be used) Under seal	£ s. d.	The person to or by whom the goods, wares, or merchandise
(See section 75A.)  Exemption.—Hire-purchase Agreement under hand where the aggregate of the payments made and to be made as consideration does not exceed £10.		are supplied.
Lease or Promise of or Agreement for Lease or Hire of any property not being a ship or vessel—  (1) (a) Where the lease or agreement is for a term of one year or upwards, without any consideration by way of premium, fine, or foregift—  In respect of the yearly rent, where such rent does not exceed £50	0 3 6	The lessee or tenant.
(b) Where the lease or agreement is for a term of less than one year, and without any consideration by way of premium, fine, or foregift—  In respect of the total amount of the rental for the term, where the rent does not exceed £50	0 3 6	The lessee or tenant.
or part of £50	0 3 6	J tenant.

## SECOND SCHEDULE—continued.

## STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE—(continued).	£ s. d.	nea no grand
(2) In consideration of a sum of money by way of premium, fine, or foregift, without rent  (3) In consideration of a sum of money by way of premium, fine, or foregift, and also of rent whether real or nominal  On the amount of premium  And on the rent  (4) Where the consideration is nominal, or where there is no consideration in money or money's worth	The same duty as on a conveyance under paragraph (1) under the heading "Conveyances of any Property" herein.  The same duty as on a lease under paragraph (1) hereof. The same duty as	The lesses or tenant.
<ul> <li>(5) Where the consideration or any part of the consideration is an indeterminable amount—  In addition to the duty that is to be charged on the rent according to the scale set out in paragraph (1) there shall be charged the fixed duty of £1 10s. 0d. and also on the value of so much of the consideration as is capable of being valued.</li> <li>(6) Of any other kind whatsoever</li></ul>	chargeable under paragraph (1) under the heading "Conveyances of any Property" herein on property sold for a consideration equal to such value.  1 10 0  0 3 6 0 1 6	The lessee en

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE—(continued).  (9) Agreement for the hire of a motion picture film—  (a) where the amount of rental or hire payable does not exceed £1,000:—  For every £25 or part of £25 of such rental or hire  (b) where the amount of such rental or hire exceeds £1,000:—  For the first £1,000 of such rental or hire, the same duty as provided in subparagraph (a) hereof, and thereafter for each additional £1,000 or part of £1,000 of such rental or hire  Exemption.—Where the sole consideration is a fixed rent at a rate of less than £75 a year—  (a) a lease for a private dwelling-house only for a term of less than one year; or  (b) a lease from the Crown under the Crown Lands Consolidation Act, 1913, as amended; or  (c) a lease from the Crown under the Returned Soldiers Settlement Act, 1916, as amended; or  (d) a lease from the Crown under the Prickly-pear Act, 1924, as amended; or  (e) an occupation permit or forest lease from the Crown under the Friestly-pear Act, 1924, as amended; or  (f) a lease from the Crown under the Closer Settlement Acts; or  (g) a lease of a public watering place from a controlling authority within the meaning of Part V of the	£ s. d.	The person to whom the film is hired.
Pastures Protection Act, 1934, as amended, is exempt.		al run

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
LETTER OF ALLOTMENT AND LETTER OF RENUNCIATION or any other document having the effect of a letter of allot- ment—  Of any share in the stock and funds of any company or proposed com- pany (other than a mining com- pany). (See section 81)	£ s. d.	The person by whom the instrument is executed.
Letter or Power of Attorney or other instrument in the nature of—  (1) For the receipt of the dividends or interest of any stock—  Where made for the receipt of one payment only	0 1 6 0 7 6 0 7 6 1 10 0	The person by whom the instrument is executed or made.

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
LETTER OR POWER OF ATTORNEY—(contd.).  Exemptions—(continued).  (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 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.	ordered and the epicological and the construction of the construct	lent to ( ()) lent to ( ()) lent V
Partition—  (1) The principal or only instrument effecting a partition of any property.	A fixed duty of £1 10s. 0d., and in addition in a case where the divided parts of the property are unequal in unencumbered value the same ad valorem duty as if it were a conveyance of an unencumbered value equal to the amount by which the unencumbered value of the undivided share of each partitioner is exceeded by the unencumbered value of the divided part taken by him, and any amount paid or given or agreed to be paid or given for equality shall be deemed to be consideration for such conveyance.	partition of any one of more of them.

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amour	nt of	Duty.	Persons primarily liable.
Policies of Insurance—	£	s.	d.	Ri io mana d
(1) (a) Upon every policy and every renewal of a policy of insurance				1
for a term of one year or less— For every £100 and also for any fractional part of £100 insured	0	0	6	
(b) Upon every policy and every				
renewal of a policy of insurance for a term of more than one year—				Plant runti
In respect of each year and also of any fractional part of a year				1
in such term, for every £100 and also for any fractional part of £100 insured	0	0	6	The company
(c) Upon every policy of insurance	0	0	0	or person issuing the policy.
against liability for injury to third persons (whether included in any				poney.
other policy of insurance or not) (d) Upon every policy of re-insurance	0	1	0	
where the original policy of insurance has been duly stamped	0	1	0	7.5 (9)
(e) Upon every policy of insurance not otherwise provided for in sub- paragraphs (a) to (d) inclusive of				CV1845
this paragraph	0	1	0	J
(2) Upon every transfer or assignment otherwise than by way of mortgage				rebino Invanta
or release of mortgage of any such policy as aforesaid	0	3	9	The transferee
(Adhesive stamp may be used.)	m.			or assignee.
(3) Upon every transfer or assignment of a life policy otherwise than by way of mortgage or release of mortgage.	The same			The transferes or assignee.
Exemptions.—  (a) Any policy of insurance on life.				40 m
(b) Any policy of insurance upon the property of the State of New South				gian a
Wales or any statutory body representing such State.				
(c) Any policy of insurance against loss by fire on the tools, imple-				
ments of work or labour used by any working mechanic, artificer,				24 3/1 E1
handicraftsman, or labourer, such insurance being effected by a separate policy in a distinct sum.				Kar Jan

## SECOND SCHEDULE—continued.

## STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
POLICIES OF INSURANCE—(continued).	£ s. d.	id to service
		away in (1)
Exemptions—(continued).		Law mag
(d) Any policy of insurance taken out		THE PARTY OF
by or on behalf of any public		200 30 1
hospital or charitable institution,		a and a second
or by or on behalf of the Red Cross		
Society, or the New South Wales Ambulance Transport Service		Author Breeze
Board or any district committee		To Personal Training
constituted under the Ambulance		
Transport Service Act, 1919, as		Total Services
amended.		
(e) Any cover-note in pursuance of		
which a duly stamped policy is		A CONTRACTOR OF THE PARTY OF TH
issued within three months of the		
date of the cover-note.		a sand Y and
(f) Any policy issued to the original		of It Smith L
insured or his personal representa-		let, unrefer
tive in pursuance of a cover-note		whiter the second
which has been duly stamped as a		
policy.		Com I mean
(g) Any policy issued to the original		a transfer and
insured or his personal represen-		6 10 17 10
tatives in pursuance of a duly		large se sent
stamped certificate of insurance.		Augministration of the
(h) Any policy of insurance for the		menned middle
payment of a deferred annuity		
under any scheme of super-	Mess 18 Colombia	162 1 100d 7 (2)
annuation for the benefit of any		Comments of
person in relation to his employ-		denotivity to a
ment and/or the dependants of		alle an worker
any such person.		to a described
(i) Any policy issued to the original		
insured or his personal representa- tive for war risks in respect of the		man had + FE
specific consignment of goods	El Control of the Con	A MARIE WAS BEEN AS A SECOND
where a policy of marine insurance		THE REAL PROPERTY.
in respect of the same consignment		
of goods was issued and duly		
stamped and where the goods are		
shipped to or from a British port.		The state of the s
smpped to of nom a Distant Form		7 1066.1
REAL PROPERTY ACT, 1900, as amended—		tube dige!
(1) Application to bring land under the	1 10 0	The applicant
Act or to be registered under the Act		To see the see
as the proprietor of an estate in land		
where not otherwise liable to stamp		a piloman
duty not being a transmission appli-		on Fernand
cation.		CATALOGICA.

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
REAL PROPERTY ACT, 1900, as amended—(continued).		propagations
(2) Nomination— Where application is made to bring land under the Act, and the applicant nominates any other person as the person to whom the certificate is to issue.	payable on a con- veyance of such	The nominee.
(3) Memorandum of transfer—  (a) Duty shall be charged in accordance with the provisions under the heading "Conveyances of any Property" herein upon and in respect of every memorandum of transfer as a conveyance of the property therein, and the person or persons specified by such provisions for the case shall be primarily liable for the duty on		Allon a red appears to a k officer and a consentation for a change k offi a change k offi a change k offi
the transfer.  (b) By way of exchange of the property therein.  (c) By way of partition or division	The same duty as on an exchange herein. The same duty as on a partition herein.	The persons making the partition.
(4) Foreclosure order	The same duty as on a foreclosure order herein.	The mortgagee.
<ul> <li>(5) Memorandum of lease or promise of or agreement therefor.</li> <li>(6) Transfer or surrender of lease— <ul> <li>(a) Duty shall be charged in accordance with the provisions under the heading "Conveyances of any Property" herein upon and in respect of the transfer or surrender as a conveyance of the property therein and the person or persons specified by such provisions for the case shall be primarily liable for the duty on the transfer or surrender.</li> </ul> </li> </ul>	a lease.	The lessee.

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
REAL PROPERTY ACT, 1900, as amended— (continued).	£ s. d.	Trickers
<ul><li>(b) By way of exchange of the property therein.</li><li>(c) By way of partition or division</li></ul>	The same duty as on an exchange herein. The same duty as on a partition herein.	The transferee.  The persons making the partition.
(7) Transfer of a mortgage or an encum- brance made otherwise than by way of mortgage or discharge of mortgage.		The transferee.
(8) Consent by an executor or adminis- trator to a transmission application by a devisee or person entitled on intestacy.	1 10 0	The devisee or person entitled on intestacy.
(9) Application by tenant in tail for entry of title in fee simple.	1 10 0	The applicant.
(10) Release or disclaimer of power	1 10 0	The person entitled to exer-
(11) Application for discharge or modification of restrictive covenant.	1 10 0	cise the power.
(12) Application for entry of an estate in fee simple in enlargement of a long term under section 134 of the Con- veyancing Act, 1919, as amended.	1 10 0	The applicant.
(13) Application to cancel notifications of leases or underleases as upon merger.	1 10 0	merchanist de
(14) A transmission application to a devisee who is also the sole executor or administrator.	1 10 0	Jacob Maria
Exemptions.—  (a) The same as in the case of conveyances and agreements relating to land not under the Real Property Act, 1900, as amended.  (b) Any application for transmission other than an application for transmission to a devisee who is also the sole executor or administrator.	tant is measured to religious of the to religious ones as the company of the trace company of	TO THE PARTY OF TH

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
RECEIPT OR DISCHARGE given for or upon the payment of money amounting to £2 and upwards.	£ s. d. 0 0 3	The person giving the receipt
Exemptions.—  (a) Receipts for refunds and reimbursements made by the Government or a Department of the Government of New South Wales.  (b) Any receipt for money deposited with a broker or agent for the purchase of stock or marketable securities.	to the dependence of the depen	and you (i) .  And your (i)  And your (i)  And your (i)  And your (i)  And (i)  And (i)
(c) Any receipt given for or upon the payment of money to or for the use of Her Majesty.	ardrinan markina do sentan de do no la cara constant no constant constant	
(d) Any acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.	to an ultra goal to be being a few and the second of the s	
(e) 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.	of any period in a case of the acade o	
(f) An acknowledgment of the receipt of a bill of exchange or promissory note payable in either case other- wise than on demand.	a great to five states business on high primite work of since greates the consistence of action	apper (A (I) varsed no
(g) Any receipt indorsed or otherwise written upon or contained in any instrument liable to stamp duty and duly stamped acknowledging the receipt of the consideration money therein expressed.	ty sale no to to the [us seri) or further blave to the no to to the page if money for the page throughout	

## SECOND SCHEDULE—continued.

10000	Nature of Instrument.	Amount of Duty.	Persons primarily liable.
RECEIP	T OR DISCHARGE—(continued).		
Exem	ptions—(continued).	gallamona papa ke	Confront Silver
(h)	Any receipt given by depositors on receiving deposits from the Commonwealth Savings Bank of Australia.	en las chien mi nimi	A STATE OF THE STA
(i)	Any acknowledgment given for money deposited in any Bank to be accounted for.  Provided that this exemption shall not extend to acknowledgments for any sum carried to the credit of any depositor or shareholder in any Bank on any division of profits made by such Bank or for or in respect of any dividend from any Joint Stock or other Company on the same being deposited by any person to the credit of any other person in any Bank or for or in respect of any sum paid to the credit of any person in any Bank for rent or interest by any other person or for or in respect of any sum deposited which would be liable to duty if paid directly by	tong to transit or an and an analysis of the a	
(j)	any person to any other person.  Any receipt given in anticipation of a Bill of Lading and not to be used in lieu thereof.	Plants to sold and the	
(k)	Receipts for the payment of any interest on debentures, stock, or Treasury bills of the Government of New South Wales.	ramon undament Modern to sum Mat to summing sa	
(1)	All receipts given to Her Majesty or to any person on her behalf for or in respect of any pension or other superannuation or retiring allowance payable out of the funds of the Imperial or Indian Govern- ments.	and sail to thousand the second sail to the second	Commanda (1)  Commanda (1)  Commanda (1)  Commanda (1)  Commanda (1)  Commanda (1)
(m)	Any receipt given for or upon the payment of money for the use of any Public Hospital.	giornose al mesos reducirso estrado a sederrogra maro	mabana isang dis disepanan

## SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
ECEIPT OR DISCHARGE—(continued).	d	Transfer and the
Exemptions—(continued).		
(n) Any receipt given for the payment		
of compensation payable to a		A
workman or his legal personal		
representative or his dependants		
under any Workmen's Compensa-		
tion Act.		
(o) Receipts for moneys paid to a		
Pastures Protection Board under		
Part IV of the Pastures Protection		
Act, 1934, as amended.		or bar di
(p) Receipts for moneys paid for main-		
tenance under the Child Welfare	Ale . seeks will be be	G2-39 J1
Act, 1939, as amended, or the		electrical control of the control of
Deserted Wives and Children Act,		and the second
1901, as amended, or for mainte-		
nance of children or alimony under		
the Matrimonial Causes Act, 1899,		
as amended.		
(q) Any acknowledgment or receipt		the minutes
given by or on behalf of any society		A MATERIAL PORT
or institution for the relief of		
poverty, the promotion of educa-		the east was
tion, or for any purpose directly or		A THE STATE OF THE
indirectly connected with defence		
or the amelioration of the con-		
dition of past or present members		
of the Naval, Military or Air Forces of the Commonwealth or		
their dependents on for the		
their dependants or for the pro-		
motion of any other patriotic object.		A STATE OF THE STA
(r) Any cash sale docket—that is to		
say an instrument issued or ten-		
dered to a purchaser of goods for		
cash by a salesman in any retail		
establishment immediately on the		
occasion of the purchase which de-	The said apple as at	and of the same
notes the description of the goods		
purchased, and the retail price	the same and the	E Samuel Control
thereof or the amount then paid in		
cash therefor, but does not ac-		
knowledge the receipt of the		
money.		
(s) Any receipt given for or upon the		
payment of money to or for the use		
of the Royal Life Saving Society,		
New South Wales head centre, or		
the Surf Life Saving Association		
of Australia or clubs affiliated		
thereto.		

#### SECOND SCHEDULE—continued.

Amount of Duty.	Persons primarily liable.
k welk governmenter	g in second
all trees this become a fine trees to be a fine to be a f	
Induces to de-	
real to all do not	moves and other section of the secti
The same duty as is payable under paragraph (1) under the heading "Transfer of Shares" herein on a transfer of shares for a consideration of equal amount.	The person to whom the shares are to be issued or allotted.
payable under para- graph (2) under the heading "Convey- ances of any Pro- perty" herein on a conveyance of un- encumbered pro- perty of a value	
	The same duty as is payable under paragraph (1) under the heading "Transfer of Shares" herein on a transfer of shares for a consideration of equal amount.  The same duty as is payable under paragraph (2) under the heading "Conveyances of any Property" herein on a conveyance of unencumbered property of a value equal to that of the

## SECOND SCHEDULE—continued.

#### STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Direction as to Issue or Allotment of Shares—(continued).  Any direction in writing executed for the—continued.  Exemption.—A direction for the issue or allotment of shares in a mining company as defined in section three of this Act made upon a consideration in money or money's worth of not less than the unencumbered value of the shares directed to be issued or allotted.		
Transfer of Shares—  (1) Upon the transfer of any shares or of the right to any shares in the stock or funds of any corporation or company incorporated in New South Wales or which being incorporated out of New South Wales has a share register in New South Wales wherein such share or right is registered on a sale thereof for a consideration in money or money's worth of not less than the unencumbered value of the shares or the right to the shares comprised in the transfer—  For every £10 and also for any fractional part of £10 of the consideration for the transfer		The transferee.
(2) Upon the transfer of shares or of rights to shares made without consideration in money or money's worth.	payable under para-	the transfer or any one
(3) Upon the transfer of shares or of rights to shares made upon a consideration in money or money's worth of less than the unencumbered value of the shares or the rights to shares comprised in the transfer.	payable under para- graph (3) under the heading "Convey-	the transfer or any one or more of them.

#### SECOND SCHEDULE—continued.

Nature of Instrument.	Amount of Duty.	Persons primarily liable.
Transfer of Shares—(continued).	£ s. d.	- 100 mm 2 mm
(4) Upon the transfer of shares without	1 10 0	The transferee.
valuable consideration from an ad-	or ad valorem duty	Edition at the
ministrator or trustee to the person	at the rate of 9d for	
beneficially entitled thereto under	every £10 (or part	Manage 1
and in conformity with the trusts	thereof) of the value of the shares.	
contained in a conveyance, declara- tion of trust or other instrument on	whichever is the	
which stamp duty imposed by any	lower.	
Act in force at the time of its execu-		
tion has been paid or which is exempt		
from stamp duty under such Act or		
with the trusts contained in a will		
or arising on an intestacy and in either case in respect of shares on		
which death duty or duty under		
any Act imposing duties on the es-		
tates of deceased persons has been		
paid or which shall be exempt from		
death duty by such Act.		
(5) Where a transfer of shares includes a		The transferee.
right to shares and the transfer is duly		
stamped in respect of such rights-		
On any transfer necessary to vest		
such rights in the transferee	0 3 9	
Exemptions.—		
(a) Any transfer of stock, debentures,		
or Treasury Bills of the Govern-		
ment of New South Wales or of the Commonwealth of Australia or of		
a debenture issued by the Metro-		
politan Water, Sewerage and Drain-		
age Board, Hunter District Water		
Board and Broken Hill Water		
Board on a sale thereof for a con-		
sideration in money or money's worth of not less than the unencum-		
bered value of such property sold.		
The same state of the same sta		
(b) Any transfer of shares in a mining		
company as defined in section		
three of this Act, on a sale thereof for a consideration in money or		
money's worth of not less than the		
unencumbered value of such pro-		
perty sold.		
		CECOND

#### SECOND SCHEDULE-continued.

GENERAL EXEMPTIONS FROM STAMP DUTY UNDER PART III.

- (1) So much of the consideration on the sale of a holding of a discharged soldier, member of the forces or discharged member of the forces to a discharged soldier, member of the forces or discharged member of the forces as represents the amount due to the Crown as purchase money or advances.
  - "Discharged soldier", "member of the forces" and "discharged member of the forces" have the same meanings as are ascribed thereto respectively in the War Service Land Settlement Act, 1941, as amended.
- (2) Any instrument evidencing the dedication of land for a public purpose.
- (3) All bonds to Her Majesty, or any person or authority on her behalf.
- (4) Any bond given to a controlling authority within the meaning of Part V of the Pastures Protection Act, 1934, as amended, in respect of a lease of a public watering place at a rental of less than seventy-five pounds per annum.
- (5) All instruments relating to the services of apprentices, clerks, and servants.
- (6) Any instrument for the sale, transfer, or other disposition of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.
- (7) In respect of any registration, certificate, agreement, award, or instrument effected, issued, or made under the Trade Union Act, 1881, as amended, or the Industrial Arbitration Act, 1940, as amended.
- (8) In the case of registered societies and branches under the Friendly Societies Act, 1912, as amended, and in the case of terminating or permanent building societies registered under the Building and Co-operative Societies Act, 1901, or the Co-operation, Community Settlement, and Credit Act, 1923, as amended, the following instruments:—
  - (a) Any bill of exchange, or order, or receipt given by any such society or branch in respect of money payable by virtue of its rules or of the said Acts.
  - (b) Any receipt given to any such society or branch by a member thereof, or any person claiming through a member thereof for or on account of any benefit payable under the said Acts.
  - (c) Any bond given to or on account of any such society or branch or by the treasurer or other officer thereof.
  - (d) Any agreement to which any such society or branch is a contracting party other than an agreement for the purchase of any property.

#### SECOND SCHEDULE—continued.

GENERAL EXEMPTIONS FROM STAMP DUTY-continued.

- (e) Any other instrument required or authorised by the said Acts or by the rules of any such society or branch.
- (f) Any request to the Registrar-General under the Real Property (Amendment) Act, 1921, as amended, by any such society or branch for the registration of new trustees in relation to any mortgage being an investment of the society or branch.
- (9) Generally any instrument expressly exempted under any Act.
- (10) Any instrument executed by or on behalf of a public hospital not being a conveyance from such hospital or from any person on its behalf or an agreement for such conveyance.
- (11) 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, as amended, not being a conveyance from such board or committee or from any person on their behalf or an agreement for such conveyance.
- (12) Any debenture or Treasury bill issued by the Government of New South Wales.
- (13) Any debenture of the City of Sydney or of any municipality or shire.
  - (14) Any debenture of the Rural Bank of New South Wales.
- (15) 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 mortgage or by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration thereof.
- (16) Any preferable lien or lien on crops under the Liens on Crops and Wool and Stock Mortgages Act of 1898, or special lien under the Co-operation, Community Settlement, and Credit Act, 1923, as amended, or any discharge of any such lien.
- (17) Any debenture issued in New South Wales of any corporation, company, or society incorporated in New South Wales or of any unincorporated club, association, or society formed in New South Wales to carry on operations therein, or any transfer or conveyance of a debenture by way of mortgage or by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration therefor.
- (18) Any agreement made by a council with the Commissioner for Main Roads of New South Wales.

3. (1) The Stamp Duties Act, 1920-1954, is further amendment of Act No. 47, 1920. amended—

- (a) (i) by omitting from the matter appearing in Second the Second Schedule under the heading Sch. "Betting Tickets" the figure "1" and by inserting in lieu thereof the figure "2";
  - (ii) by omitting from the same matter the figures and symbol "1" and by inserting in lieu thereof the figure "1";
- (b) by omitting from the matter appearing in the second column of the same Schedule under the heading "Bill of Exchange and Promissory Notes" the figure "2" and by inserting in lieu thereof the figure "3";
- (c) (i) by omitting from the matter appearing in the same Schedule under the heading "Policies of Insurance" the figure "6" wherever occurring and by inserting in lieu thereof the figure "9";
  - (ii) by omitting from the same matter the figures "0 1 0" wherever occurring and by inserting in lieu thereof the figures "0 1 6".
- (2) (a) The Finance (Greyhound-racing Taxation) Amendment Act, 1931-1937, is amended—

(i) by omitting from section eight the words sec. 8. "Stamp Duties Act, 1920-1931, as amended by (Betting the Finance (Greyhound-racing Taxation) Management Act, 1931" and by inserting in lieu thereof the words "Stamp Duties Act, 1920-1955":

(ii) by omitting from the same section the words "one penny" and by inserting in lieu thereof the word "twopence";

- (iii) by omitting from the same section the words "one half-penny" and by inserting in lieu thereof the words "one penny".
- (b) The Finance (Greyhound-racing Taxation) Act, 1931, as amended by subsequent Acts and by this Act, may be cited as the Finance (Greyhound-racing (3)Taxation) Act, 1931-1955.

(3) This section shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

Transitory provisions.

- 4. (1) (a) Bills of exchange forms which have before the commencement of section three of this Act been printed to the order of a bank under license issued under the provisions of the Stamp Duties Act, 1920-1955, and are impressed with twopence stamp duty and are either in the possession of the printer or of the bank at such commencement and are unused shall be deemed to be duly stamped with threepence stamp duty.
- (b) Any bank which at the commencement of section three of this Act is in possession of bills of exchange forms referred to in paragraph (a) of this subsection shall within one month of such commencement furnish to the Commissioner a statement in a form approved by him giving particulars and numbers of such forms and pay to the Commissioner duty of threepence per form or additional duty of one penny per form, as the case may require.
- (c) Where bills of exchange forms referred to in paragraph (a) of this subsection are at the commencement of section three of this Act in the possession of a printer and are subsequently delivered to a bank the bank shall when making payment of the stamp duty in accordance with the Stamp Duties Act, 1920-1955, and the regulations thereunder pay to the Commissioner the amount of threepence duty on each such form.
- (2) This subsection shall apply to bills of exchange forms which at the commencement of section three of this Act are in the possession of any person other than a printer or bank referred to in subsection one of this section and which are impressed with twopence stamp duty.

Where a bill of exchange is after such commencement drawn or made within New South Wales on a bill of exchange form to which this subsection applies the additional duty of one penny may be denoted by an adhesive stamp, attached and duly cancelled before the issue of such bill of exchange.

(3)

(3) Where a promissory note is drawn or made in New South Wales after the commencement of this Act and is written on material bearing an impressed stamp of insufficient amount a further amount for the amount of the deficiency may be denoted by an adhesive stamp, attached and duly cancelled by the person by whom the promissory note is executed before he issues same out of his hands.

This subsection shall cease to have effect upon the expiration of a period of twelve months from the commencement of section three of this Act.

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

J. NORTHCOTT,

Governor.

Government House, Sydney, 3rd October, 1955. para a sistema a superficiente produce de la constante de la c The large to the special country of the source which is a second of the source with the source with the source with the source which is a second of the source with the source

