

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.

ALLAN PICKERING,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney,*

8 DEC 1965

New South Wales



ANNO QUARTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. , 1965.

An Act to make certain provisions relating to stamp duties to be applicable upon the adoption of decimal currency; to reduce certain rates of stamp duty upon motor vehicle certificates of registration and certain transactions relating to purchases of properties; for these and other purposes to amend the Stamp Duties Act, 1920-1964, the Finance (Greyhound-racing Taxation) Act, 1931-1955, and the Companies (Death Duties) Act, 1901-1944; and for purposes connected therewith.

BE

Stamp Duties (Amendment).

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 the same, as follows :—

1. (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1965", and shall be read and construed with the Stamp Duties Act, 1920-1964, which Act is in this Act referred to as the Principal Act. Short title, citation and commencement.

10 (2) The Principal Act, as amended by this Act, may be cited as the Stamp Duties Act, 1920-1965.

(3) (a) Sections one, two, ten, twelve and thirteen of this Act shall commence upon the day upon which it receives the Royal Assent.

15 (b) Section eleven of this Act shall commence upon the first day of January, one thousand nine hundred and sixty-six.

(c) Sections three to nine inclusive of this Act and the Schedule thereto shall commence upon the appointed day.

2. In this Act, unless the context or subject-matter otherwise indicates or requires,— Definitions.

"Appointed day" means the day upon which Part II of the Commonwealth Act commences.

25 "Commonwealth Act" means the Currency Act 1965 of the Parliament of the Commonwealth of Australia and includes any Act passed in amendment of or substitution for that Act.

30 "Decimal currency" means the currency provided for by Part II of the Commonwealth Act.

"Old currency" means the currency provided for by the Acts repealed by the Commonwealth Act.

35 "First period" means that period from the appointed day to a day to be appointed by the Governor and notified by proclamation published in the Gazette.

"Second

Stamp Duties (Amendment).

“Second period” means that period commencing at the termination of the first period to a day to be appointed by the Governor and notified by proclamation published in the Gazette.

5 3. The Stamp Duties Act, 1920-1964, is amended—

Amendment
of Act
No. 47,
1920.

(a) by inserting in section three immediately before the definition of “Backer” the following new definition :—

Sec. 3. 01
(Interpre-
tation.)

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“Appointed day” means the day upon which Part II of the Currency Act 1965 of the Parliament of the Commonwealth of Australia commences.

(b) by inserting next after section five the following new section :—

New sec. 5A.

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5A. Where any instrument has been duly stamped in accordance with the law in force before the appointed day and the stamp duty chargeable on any other instrument executed on or after such day is referable to such instrument, the duty chargeable on such other instrument shall be that which would be chargeable were the duty paid on the first mentioned instrument expressed on the basis referred to in section eleven of the Currency Act 1965 of the Parliament of the Commonwealth of Australia.

Construing
duties in
old
currency.

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(c) by inserting next after subsection one of section six the following new paragraph :—

Sec. 6.
(Denoting
of duty.)

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Provided that as from the appointed day duty on any instrument may be denoted in terms or in a manner used in connection with the currency provided for by Part II of the Currency Act 1965 of the Parliament of the Commonwealth of Australia or any Act passed in amendment of or substitution for the same.

(d)

Stamp Duties (Amendment).

(d) by inserting at the end of section twenty-nine the following new paragraph :—

Sec. 29.
(Instruments not duly stamped inadmissible.)

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Provided that any instrument chargeable with duty before the appointed day shall be deemed to be duly stamped in accordance with the law in force at the time when it was first executed, notwithstanding that the duty chargeable on such instrument is denoted in terms of the currency provided for by Part II of the Currency Act 1965 of the Parliament of the Commonwealth of Australia or any Act passed in amendment of or substitution for the same.

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(e) (i) by omitting from subsection one of section sixty-four the word "two-thirds" and by inserting in lieu thereof the word "three-quarters";

Sec. 64.
(Contracts for option.)

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(ii) by omitting from subsection two of the same section the word "one-third" and by inserting in lieu thereof the word "one-quarter";

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(f) (i) by inserting next after subparagraph (v) of paragraph (c) of subsection four of section 101D the following new subparagraph :—

Sec. 101D.
(Death Duty—Local domicile—Estates of persons dying on or after the appointed day.)

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(vi) This paragraph shall, in the case of every person who dies on or after the appointed day, whether in New South Wales or elsewhere and who was at the date of his death domiciled in New South Wales, be read and construed as if the words "one thousand pounds" and "two thousand five hundred pounds" wherever occurring in subparagraphs (i) and (ii) of this paragraph were omitted therefrom and the words "two thousand dollars" and "twenty thousand dollars" were respectively inserted in lieu thereof.

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(ii)

Stamp Duties (Amendment).

(ii) by inserting next after the same subsection the following new subsection :—

5 (5) In the case of every person who dies on or after the appointed day, whether in New South Wales or elsewhere, and who was at the date of his death domiciled in New South Wales, this section shall be read and construed as if—

10 (a) the words "Seventh Schedule" wherever occurring were omitted from subsection one and the word and symbols "Schedule 7A" were inserted in lieu thereof;

15 (b) the words "one pound" were omitted from subsection one and the words "two dollars" were inserted in lieu thereof;

20 (c) the words "one thousand pounds" were omitted from paragraph (b) of subsection four wherever occurring and the words "two thousand dollars" were inserted in lieu thereof.

(g) by inserting at the end of section 101E the following new paragraph :—

25 This section shall, in the case of every person who dies on or after the appointed day, whether in New South Wales or elsewhere, and who was at the date of his death domiciled outside New South Wales, be read and construed as if the words
30 "Eighth Schedule" wherever occurring were omitted therefrom and the word and symbols "Schedule 8A" were inserted in lieu thereof.

Sec. 101E.
(Death Duty— Foreign domicile, etc.)

(h) by inserting at the end of section 105A the following new subsection :—

35 (3) In the case of every person who dies on or after the appointed day, this section shall be read and construed as if the words "Seventh Schedule" in

Sec. 105A.
(Property which is not to be aggregated.)

Stamp Duties (Amendment).

in subsection two of this section were omitted therefrom and the word and symbols "Schedule 7A" were inserted in lieu thereof.

- 5 (i) by inserting next after subsection (3C) of section 112C the following new subsection :—
- Sec. 112c.
(Abatement in favour of widow, etc., in certain cases.)
- (3D) This section shall, in the case of every person who dies on or after the appointed day, be read and construed as if—
- 10 (a) the words "seven thousand five hundred pounds" wherever occurring in subsections one and two of this section were omitted therefrom and the words "thirty thousand dollars" were inserted in lieu thereof;
- 15 (b) the symbols and figures "£3,000", "£4,000", "£5,000", "£6,000" and "£7,500" wherever occurring in subsection three of this section were omitted therefrom and the symbols and figures "\$22,000", "\$24,000", "\$26,000", "\$28,000" and "\$30,000" were
- 20 respectively inserted in lieu thereof.
- (j) by inserting at the end of section 112D the following new paragraph :—
- Sec. 112d.
(Non-aggregated property, exemption from duty in certain cases.)
- This section shall, in the case of every person who dies on or after the appointed day, be read and construed as if the words "seven thousand five hundred pounds" were omitted therefrom and the words "thirty thousand dollars" were inserted in lieu thereof.
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- (k) by inserting after the word "Schedules" in section one hundred and thirty-eight the words and symbols "and Schedules 7A and 8A";
- Sec. 138.
(Books to be kept and receipts given.)
- (1)
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Stamp Duties (Amendment).

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

Subst.
Second
Schedule.

SECOND SCHEDULE.

STAMP DUTIES AND EXEMPTIONS.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
10	ACKNOWLEDGMENT by executor or administrator in lieu of conveyance under section 83 of the Wills, Probate and Administration Act, 1898, as amended.	\$ c 3.00	The devisee.
15	AGREEMENT OR MEMORANDUM OF AN AGREEMENT, and not otherwise specifically charged with any duty—		
20	(1) Under hand only—	0.15	} The parties thereto.
25	(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.		
30	(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—	0.15	
35	<i>Exemptions</i> —Any agreement or memorandum under hand—		
40	(a) made for or relating to the sale of any goods, wares, or merchandise;		
45	(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.		
50	(2) Under seal <i>Exemption</i> —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 fifteen cents or three dollars is exempt from such duty.	3.00	

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
10	<p data-bbox="386 611 769 674">AGREEMENT FOR THE SALE OR CONVEYANCE (INCLUDING EXCHANGE) OF ANY PROPERTY—</p> <p data-bbox="431 674 769 1121">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 three dollars (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 three dollars 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 its particulars of such property and the value thereof and an apportionment of the purchase money in respect thereof.</p>	The same duty as on 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.
35	<p data-bbox="386 1163 769 1184">APPOINTMENT OF TRUSTEES—</p> <p data-bbox="431 1184 769 1274">For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof.</p>	3.00	The person making or executing the appointment (in the case of an instrument) and the trustee or trustees in any other case.
	<i>Exemptions—</i>		
45	(a) The appointment of a trustee by a will.		
50	(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.		

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	APPOINTMENT in execution of a power—		
10	(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.
15	(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.	3.00	The person making or executing the appointment.
20			
25	AWARD, whether under hand only or under hand and seal— Where the amount or value of the matter in dispute—		
	Does not exceed \$40	0.20	} The person making or executing the award.
30	Exceeds \$40 and does not exceed \$100	0.35	
	Exceeds \$100 and does not exceed \$200	0.75	
	Exceeds \$200 and does not exceed \$400	1.50	
35	Exceeds \$400 and does not exceed \$1,000	2.25	
	Exceeds \$1,000	3.00	
40	<i>Exemption</i> —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.		
45	BANK NOTES—An Annual Composition to be paid quarterly by banks in lieu of duties on promissory notes payable on demand issued by them—		
50	For every \$200 and also for any remaining fractional part of \$200 of the amount of such notes in circulation as certified under the Banks and Bank Holidays Act, 1912, as amended.	4.00	The bank.
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SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	BETTING TICKETS—		
	Where the betting ticket is issued in the saddling paddock of a racecourse.	0.02	} The book-maker.
10	Where the betting ticket is issued in any part of a racecourse except the saddling paddock.	0.01	
	BILL OF EXCHANGE AND PROMISSORY NOTES—		
15	Payable on demand and sola Payable otherwise than on demand—	0.04	} The drawer or acceptor of a bill of exchange and the maker of a promissory note.
20	Where the amount or value of the money for which the bill is drawn does not exceed \$50	0.05	
25	Where such amount or value exceeds \$50, for every \$50 and every fractional part of \$50. If drawn in a set	0.05	
		One of the set to be stamped with the duty payable on a single bill.	
30	Exemptions—		
35	(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.		
40	(b) Letter of credit granted in New South Wales authorising drafts to be drawn out of New South Wales payable in New South Wales.		
45	(c) Cheque or order payable on demand drawn on any savings bank authorised to carry on banking business under a law of a State or of the Commonwealth of Australia.		
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SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	BILL OF EXCHANGE AND PROMISSORY NOTES—<i>continued.</i>		
	<i>Exemptions—continued.</i>		
10	(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.		
15	(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.		
20	(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.		
25			
30	(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.		
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45	BILL OF LADING OR RECEIPT for any goods, merchandise, or effects to be carried to any place outside New South Wales—		The person by whom the goods are consigned.
50	For every such bill of lading or copy thereof	0.15	
	For every such receipt or copy thereof	0.15	

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	CHARTER PARTY for conveyance beyond or coastwise within New South Wales.....	\$ c 0.15	The charterer.
10	COMPANIES— Upon each of the following instruments—		
15	(i) Memorandum of association	3.00	The company.
	(ii) Articles of association		
	(iii) Every certificate of incorporation		
20	<i>Exemption.</i> —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.		
25	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.....	0.04	The person who makes or executes the contract note.
	<i>Exemptions.</i> —		
35	(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.		
40	(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.		
45	(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.		
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Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	CONVEYANCES OF ANY PROPERTY—	\$ c	
10	(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—		The purchaser, or in the case of an exchange the person deemed to be the purchaser.
15	Where the amount of such consideration does not exceed \$100	1.25	
20	Exceeds \$100 and does not exceed \$200	2.50	
25	Exceeds \$200 but does not exceed \$14,000, for every \$200 and also for any remaining fractional part of \$ 200 of such amount	2.50	
30	Exceeds \$14,000— For every \$200 of the first \$14,000 of such amount ..	2.50	
35	And in addition thereto, for every \$200 and also for any remaining fractional part of \$200 in excess of the first \$14,000	3.00	
40	(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)—		The parties to the conveyance or any one or more of them.
45	On the amount or value of all encumbrances (certain or contingent) subject to which the property is conveyed.	At the rate specified in paragraph (1) above in the case of property other than shares or rights to shares and in the	

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
10	<p>CONVEYANCES OF ANY PROPERTY— <i>continued.</i> (2) Upon every conveyance—<i>contd.</i> On the amount—<i>continued.</i></p>	<p>case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of Shares" herein.</p>	
15	<p>And in addition— On the value of the property conveyed</p>	<p>At the rate specified in the Sixth Schedule to this Act for an amount equal to the total amount obtained by aggregating together—</p>	
20		<p>(a) the value of the property so conveyed; and</p>	
25		<p>(b) the value 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</p>	
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SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	CONVEYANCES OF ANY PROPERTY— <i>continued.</i>		
	(2) Upon every conveyance— <i>continued.</i>		
10	And in addition— <i>continued.</i>		
15	On the value of the property conveyed— <i>continued.</i>	conveyance without consideration in money or money's worth; and also	
20		(c) the unencumbered values 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 thereby conveyed after deducting the value of the consideration in money or money's worth therefor ascertained in accordance with this Act.	
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SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
CONVEYANCES OF ANY PROPERTY— <i>continued.</i>			
10	(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)—		The parties to the conveyance or any one or more of them.
15	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 of Shares" herein.	
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35	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	
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Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
CONVEYANCES OF ANY PROPERTY— <i>continued.</i>			
(3) Upon every conveyance— <i>continued.</i>			
10 And in addition— <i>continued.</i>			
On the difference— <i>continued</i>		(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	
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40		(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	
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Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	CONVEYANCES OF ANY PROPERTY— <i>continued.</i>	\$ c	
10	(3) Upon every conveyance— <i>continued.</i> And in addition— <i>continued.</i> On the difference— <i>continued.</i>		
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30	(4) Upon each of the following instruments—		
35	(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		
40	(iv) a declaration by an executor under section eleven of the Trustee Act, 1925, as amended.		
45	(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	3.00	The transferee.
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SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	CONVEYANCES OF ANY PROPERTY— <i>continued.</i>	\$ c	
10	(4) Upon each of the following instruments— <i>continued.</i>		
15	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		
20	(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	3.00	The transferee.
25	(d) A conveyance following upon a decree or order for foreclosure where ad valorem duty has been paid upon such decree or order		
30	(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		
35	(f) A conveyance made for nominal consideration upon the appointment or the retirement of a trustee (whether the trust is expressed or implied).	0.75	The transferee.
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SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	CONVEYANCES OF ANY PROPERTY— continued.		
10	(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	0.75	The transferee.
15		or (if it be lower) the ad valorem duty as hereinbefore by this Act provided.	
20	(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 . . On each subsequent transfer . .	2.00 0.10	The transferee.
25			
30	DECLARATION OF TRUST—		
35	(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.	3.00	The person declaring the trust.
40	(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.
45			
50	(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	3.00	The person declaring the trust.
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Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	DECLARATION OF TRUST—<i>continued.</i>		
10	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		
15	(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.		
25	DEED— (1) Deed of any kind whatever not otherwise charged in this Schedule.	3.00	The parties to the deed, or any one of them.
30	(2) Any instrument which under the provisions of any statute is given the operation or effect of a deed either before or after registration.		
35	DUPLICATE OR COUNTERPART of an agreement for the hire of a motion picture film.	0.08	The person to whom the film is hired.
40	<i>Exemption.</i> —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.		
45	DUPLICATE OR COUNTERPART of any instrument chargeable with any duty— Where such duty does not amount to 35 cents.	The same duty as the original instrument.	The person chargeable on the original instrument.
50	In any other case	0.35	

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	EXCHANGE—		
10	Any instrument effecting an exchange of any property or any instrument partly effecting such an exchange.	The same duty as on a conveyance.	The person to whom any property is conveyed by way of exchange.
	In any other case	3.00	
	FORECLOSURE ORDER—		
15	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 "Conveyances of any Property".	The mortgagee.
20			
	GUARANTEE—		
25	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—		
30	Under hand (adhesive stamp may be used)	0.15	} The guarantor.
	Under seal	3.00	
	HIRE-PURCHASE AGREEMENTS—		
35	(1) Any instrument constituting, or evidencing the terms and conditions of, a hire-purchase agreement where the difference between the deposit or initial payment under the agreement and the cash price of the goods comprised in the agreement—		
40	Amounts to \$20 or more but does not amount to \$40..	0.20	} The vendor.
45	Amounts to \$40 or more but does not amount to \$60..	0.40	
	Amounts to \$60 or more but does not amount to \$80..	0.60	
50	Amounts to \$80 or more but does not amount to \$100	0.80	

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	HIRE-PURCHASE AGREEMENTS— <i>continued.</i>		
10	(1) Any instrument constituting— <i>continued.</i> Amounts to \$100 or more but does not amount to \$120	1.00	} The vendor.
15	Amounts to \$120 or more but does not amount to \$140	1.20	
	Amounts to \$140 or more but does not amount to \$160	1.40	
20	Amounts to \$160 or more but does not amount to \$180	1.60	
	Amounts to \$180 or more but does not amount to \$200	1.80	
25	Amounts to \$200	2.00	
30	And for every additional \$50 or part thereof of that difference	0.50	
	(Adhesive stamp may be used)		
35	<i>Exemption.</i> —Any instrument constituting, or evidencing the terms and conditions of, a hire-purchase agreement where the difference between the deposit or initial payment under the agreement and the cash price of the goods comprised in the agreement is less than \$20.		
40	(2) Any instrument constituting, or evidencing the terms and conditions of, a hire-purchase agreement under which the purchaser is a person engaged in the trade or business of selling goods of the same nature or description as the goods referred to in the agreement		
45			
50	(Adhesive stamp may be used)	0.15	The person to or by whom the goods are supplied.

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE of any Property not being a Ship or Vessel—	\$ c	
10	(1) Except as provided in paragraph (10) in respect of the total rent payable during the term without any consideration by way of premium, fine, or foregift—		
15	Where such rent—		
	does not exceed \$100	0.35	} The lessee or tenant.
20	exceeds \$100—for every \$100 and also for any remaining fractional part of \$100....	0.35	
25	(2) In consideration of a sum of money by way of premium, fine, or foregift, without rent..	} The same duty as on a conveyance under paragraph (1) under the heading "Conveyances of any Property" herein.	
30	(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	} The same duty as on a lease under paragraph (1) hereof.	} The lessee or tenant.
35	(4) Where the consideration is nominal, or where there is no consideration in money or money's worth	} 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.	
40			
45			

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE— <i>continued.</i>	\$ c	
10	(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 \$3 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.	The lessee or tenant.
15			
20	(6) Of any other kind whatsoever	3-00	} The lessee or tenant.
25	(7) A lease made subsequently to and in conformity with a contract or agreement to grant such lease duly stamped	0-35	
30	(8) Agreement for the hire of an electricity, gas, or water meter, under hand or under seal (adhesive stamp may be used).	0-15	The person to whom the meter is hired.
35	(9) Agreement for the hire of a motion picture film— (a) where the amount of rental or hire payable does not exceed \$2,000:— For every \$50 or part of \$50 of such rental or hire.	0-12	} The person to whom the film is hired.
40	(b) where the amount of such rental or hire exceeds \$2,000:— For the first \$2,000 of such rental or hire, the same duty as provided in subparagraph (a) hereof, and thereafter for each additional \$2,000 or part of \$2,000 of such rental or hire		
45		2-50	

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE— <i>continued.</i>		
10	(10) In respect of any lease from the Crown not exempted from duty and being a lease under the Crown Lands Consolidation Act, 1913, as amended, Returned Soldiers Settlement Act, 1916, as amended, Prickly-pear Act, 1924, as amended, Closer Settlement Acts, War Service Land Settlement Act, 1941, as amended, Forestry Act, 1916, as amended, Pastures Protection Act, 1934, as amended, Irrigation Act, 1912, as amended, Western Lands Act of 1901, as amended, or the Mining Act, 1906, as amended.	The same duty as on a lease under paragraph (1) hereof but not exceeding \$3.00.	The lessee or tenant.
15			
20			
25	<i>Exemption</i> —Where the sole consideration is a fixed rent at a rate of less than \$150 a year—		
	(a) a lease for a private dwelling house only for a term of less than one year; or		
30	(b) a lease from the Crown under the Crown Lands Consolidation Act, 1913, as amended; or		
35	(c) a lease from the Crown under the Returned Soldiers Settlement Act, 1916, as amended; or		
40	(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		
45	(f) a lease from the Crown under the Closer Settlement Acts; or		
50	(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.		

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
10	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) ..	0.08	The person by whom the instrument is executed.
15	LETTER OR POWER OF ATTORNEY or other instrument in the nature of—		The person by whom the instrument is executed or made.
20	(1) For the receipt of the dividends or interest of any stock— Where made for the receipt of one payment only In any other case.....	0.15 0.75	
25	(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 \$40, or any periodical payments, not exceeding the annual sum of \$20 (not being hereinbefore charged)	0.75	
30	(3) Of any kind whatsoever not hereinbefore described including the appointment of a receiver by a mortgagee	3.00	
35	<i>Exemptions.—</i>		
40	(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.		
45	(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.		
50			

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	LETTER OR POWER OF ATTORNEY— <i>continued.</i>	\$ c	
	<i>Exemptions—continued.</i>		
10	(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.		
15			
20	(d) Any order or authority to act as agent under the Mining Acts.		
25	(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.		
30	(f) Any letter or power of attorney for the sole purpose of appointing a proxy to vote at a meeting.		
	MOTOR VEHICLE CERTIFICATE OF REGISTRATION—		
35	On a motor vehicle certificate of registration for every \$100 and also for any fractional part of \$100 of the value of the motor vehicle	0.40	The person in whose name the certificate is issued.
40	PARTITION—		
45	(1) The principal or only instrument effecting a partition of any property.	A fixed duty of \$3.00 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 persons making the partition or any one or more of them.
50			
55			

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	<i>PARTITION—continued.</i>		
10	(1) The principal or only instrument— <i>continued.</i>	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 persons making the partition or any one or more of them.
15	(2) In any other case	3.00	
20	<i>POLICIES OF INSURANCE—</i>		
25	(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 . . .	0.04	The company or person issuing the policy.
30	(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 . . .	0.04	
35	(c) Upon every policy and every renewal of a policy of insurance against liability for injury to the property or persons of third persons (whether included in any other policy of insurance or not)	0.15	
40	(d) Upon every policy of re-insurance and every renewal thereof where the original policy of insurance has been duly stamped . . .	0.15	
45	(e) Upon every policy of insurance not otherwise provided for in subparagraphs (a) to (d) inclusive of this paragraph and every renewal thereof	0.15	
50			
55			

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	<i>POLICIES OF INSURANCE—continued.</i>	\$ c	
10	(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.)	0.35	The transferee or assignee.
15	(3) Upon every transfer or assignment of a life policy otherwise than by way of mortgage or release of mortgage.	The same duty as on a conveyance.	The transferee or assignee.
	<i>Exemptions.—</i>		
20	(a) Any policy of insurance on life.		
25	(b) Any policy of insurance upon the property of the State of New South Wales or any statutory body representing such State.		
30	(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.		
35	(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.		
40	(e) Any cover-note in pursuance of which a duly stamped policy is issued within three months of the date of the cover-note.		
50	(f) Any policy issued to the original insured or his personal representative in		

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	<i>POLICIES OF INSURANCE—continued.</i>	\$ c	
	<i>Exemptions—continued.</i>		
10	pursuance of a cover-note which has been duly stamped as a policy.		
15	(g) Any policy issued to the original insured or his personal representatives in pursuance of a duly stamped certificate of insurance.		
20	(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.		
25	(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.		
	<i>REAL PROPERTY ACT, 1900, as amended—</i>		
40	(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.	3.00	The applicant.
45	(2) Nomination—		
50	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.	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.	The nominee.
55			

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	REAL PROPERTY ACT, 1900, as amended— <i>continued.</i>		
	(3) Memorandum of transfer—		
10	(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.		
15			
20	(b) By way of exchange of the property therein.	The same duty as on an exchange herein.	The transferee.
25	(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.
30	(5) Memorandum of lease or promise of or agreement therefor.	The same duty as on a lease.	The lessee.
	(6) Transfer or surrender of lease—		
35	(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.		
40			
45	(b) By way of exchange of the property therein.	The same duty as on an exchange herein.	The transferee.
50	(c) By way of partition or division.	The same duty as on a partition herein.	The persons making the partition.
55	(7) Transfer of a mortgage or an encumbrance made otherwise than by way of mortgage or discharge of mortgage.	The same duty as is payable on a conveyance.	The transferee.

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	REAL PROPERTY ACT, 1900, as amended— <i>continued.</i>		
10	(8) Consent by an executor or administrator to a transmission application by a devisee or person entitled on intestacy.	3.00	The devisee or person entitled on intestacy.
	(9) Application by tenant in tail for entry of title in fee simple.	3.00	The applicant.
15	(10) Release or disclaimer of power.	3.00	The person entitled to exercise the power.
20	(11) Application for discharge or modification of restrictive covenant.	3.00	} The applicant.
	(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.	3.00	
25	(13) Application to cancel notifications of leases or underleases as upon merger.	3.00	
30	(14) A transmission application to a devisee who is also the sole executor or administrator.	3.00	
	<i>Exemptions.—</i>		
35	(a) The same as in the case of conveyances and agreements relating to land not under the Real Property Act, 1900, as amended.		
40	(b) Any application for transmission other than an application for transmission to a devisee who is also the sole executor or administrator.		
45	RECEIPT OR DISCHARGE given for or upon the payment of money amounting to \$5 and upwards.	0.03	The person giving the receipt.
	<i>Exemptions.—</i>		
50	(a) Receipts for refunds and reimbursements made by the Government or a Department of the Government of New South Wales.		
55	(b) Any receipt for money deposited with a broker or agent for the purchase of stock or marketable securities.		

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	RECEIPT OR DISCHARGE— <i>continued.</i> <i>Exemptions—continued.</i>		
10	(c) Any receipt given for or upon the payment of money to or for the use of Her Majesty.		
15	(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.		
20	(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.		
25	(f) An acknowledgment of the receipt of a bill of exchange or promissory note payable in either case otherwise than on demand.		
40	(g) Any receipt endorsed 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.		
45	(h) Any receipt given by depositors on receiving deposits from any savings bank authorised to carry on banking business under a law of a State or of the Commonwealth of Australia.		
50			
55			

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	RECEIPT OR DISCHARGE— <i>continued.</i> <i>Exemptions—continued.</i>		
10	(i) Any acknowledgment given for money deposited in any Bank to be accounted for.		
15	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.		
20			
25			
30			
35	(j) Any receipt given in anticipation of a Bill of Lading and not to be used in lieu thereof.		
40	(k) Receipts for the payment of any interest on debentures, stock, or Treasury Bills of the Government of New South Wales.		
45	(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 Governments.		
50			
	(m) Any receipt given for or upon the payment of money for the use of any Public Hospital.		

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	<i>RECEIPT OR DISCHARGE—continued.</i>		
	<i>Exemptions—continued.</i>		
10	(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.		
15	(o) Receipts for moneys paid to a Pastures Protection Board under Part IV of the Pastures Protection Act, 1934, as amended.		
20	(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.		
25			
30	(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.		
35			
40			
45	(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.		
50			
55			

Stamp Duties (Amendment).

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	RECEIPT OR DISCHARGE—continued.		
	<i>Exemptions—continued.</i>		
10	(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.		
15	(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.		
20	(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.		
30	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:—		
35	(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 or allotted.
40			
45	(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.	
50			
55			

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	<p>DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—<i>continued.</i> <i>Exemption.</i>—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.</p>		
10			
15			
	<p>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 Where the shares or the right to the shares comprised in the transfer are listed on the Sydney Stock Exchange, adhesive stamp may be used, which stamp shall be affixed and cancelled by the transferee as provided by this Act.</p>		
20			The transferee.
25			
30			
35		0.04	
40			
45			
50		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.	The parties to the transfer or any one or more of them.

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
	<i>TRANSFER OF SHARES—continued.</i>		
10	(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.	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.	The parties to the transfer or any one or more of them.
15	(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.	3.00 or ad valorem duty at the rate of 4c for every \$10 (or part thereof) of the value of the shares, whichever is the lower.	The transferee.
20			
25			
30			
35			
40	(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.	0.35	The transferee.
45	<i>Exemptions.—</i>		
50	(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		
55			

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

5	Nature of Instrument	Amount of Duty	Persons primarily liable
10	TRANSFER OF SHARES— <i>continued.</i> <i>Exemptions—continued.</i> money's worth of not less than the unencumbered value of such property sold.		
15	(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.		

GENERAL EXEMPTIONS FROM STAMP DUTY UNDER PART III.

- 20 (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.
- 25 "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
30 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
35 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 one hundred and fifty dollars per annum.
- (5) All instruments relating to the services of apprentices, clerks, and servants.
- 40 (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.

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*GENERAL EXEMPTIONS FROM STAMP DUTY—*continued.*

(7) In respect of any registration, certificate, agreement, award, or instrument effected, issued, or made under the Trade Union Act, 5 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.
- 15 (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.
- 20 (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.
- 25 (e) Any other instrument required or authorised by the said Acts or by the rules of any such society or branch.
- 30 (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.

35 (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.

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

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*GENERAL EXEMPTIONS FROM STAMP DUTY—*continued.*

- (13) Any debenture of the City of Sydney or of any municipality or shire.
- 5 (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
10 way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration therefor.
- (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,
15 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
20 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.
- 25 (19) In the case of a council, county council or urban committee within the meaning of the Local Government Act, 1919, as amended, the following instruments:—
- (a) any bill of exchange, order or receipt issued or given by any such council or committee ;
- 30 (b) any motor vehicle certificate of registration issued to any such council or committee ;
- (c) any other instrument executed by or on behalf of any such council or committee in respect of which instrument such council or committee is the person described in this Act as
35 the person primarily liable ;
- (d) any policy of insurance taken out by or on behalf of any such council or committee,
- not being instruments issued, given, taken out, or executed by, to or on behalf of any such council or committee in connection with or
40 arising from the establishment, acquisition and operation of any trading undertaking within the meaning of the Local Government Act, 1919, as amended.

(m)

Stamp Duties (Amendment).

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

SIXTH SCHEDULE.

5 RATE OF STAMP DUTY to be paid pursuant to subparagraph (ii) of paragraph (a) of subsection three of section sixty-six or paragraph (ii) of subsection (3A) of that section on certain conveyances made without consideration in money or money's worth or with a consideration in money or money's worth of less than 10 the unencumbered value of the property conveyed.

	Amount or Value.		Rate per centum of Duty.
	Not exceeding \$2,000	.. .. .	3
	Exceeding \$2,000 but not exceeding \$4,000	.. .. .	3 $\frac{1}{4}$
15	" \$4,000	" " " \$6,000	3 $\frac{3}{4}$
	" \$6,000	" " " \$8,000	4
	" \$8,000	" " " \$10,000	4 $\frac{1}{4}$
	" \$10,000	" " " \$12,000	4 $\frac{1}{2}$
	" \$12,000	" " " \$14,000	4 $\frac{3}{4}$
20	" \$14,000	" " " \$16,000	5
	" \$16,000	" " " \$18,000	5 $\frac{1}{4}$
	" \$18,000	" " " \$20,000	5 $\frac{1}{2}$
	" \$20,000	" " " \$22,000	5 $\frac{3}{4}$
	" \$22,000	" " " \$24,000	6
25	" \$24,000	" " " \$26,000	6 $\frac{1}{4}$
	" \$26,000	" " " \$28,000	6 $\frac{1}{2}$
	" \$28,000	" " " \$30,000	6 $\frac{3}{4}$
	" \$30,000	" " " \$32,000	7
	" \$32,000	" " " \$34,000	7 $\frac{1}{4}$
30	" \$34,000	" " " \$36,000	7 $\frac{1}{2}$
	" \$36,000	" " " \$38,000	7 $\frac{3}{4}$
	" \$38,000	" " " \$40,000	8
	" \$40,000	" " " \$42,000	8 $\frac{1}{4}$
	" \$42,000	" " " \$44,000	8 $\frac{1}{2}$
35	" \$44,000	" " " \$46,000	8 $\frac{3}{4}$
	" \$46,000	" " " \$48,000	9
	" \$48,000	" " " \$50,000	9 $\frac{1}{4}$
	" \$50,000	" " " \$52,000	9 $\frac{1}{2}$
40	" \$52,000	" " " \$54,000	9 $\frac{3}{4}$
	" \$54,000	" " " \$56,000	10
	" \$56,000	" " " \$58,000	10 $\frac{1}{4}$
	" \$58,000	" " " \$60,000	10 $\frac{1}{2}$
	" \$60,000	" " " \$62,000	10 $\frac{3}{4}$
45	" \$62,000	" " " \$64,000	11
	" \$64,000	" " " \$66,000	11 $\frac{1}{4}$
	" \$66,000	" " " \$68,000	11 $\frac{1}{2}$
	" \$68,000	" " " \$70,000	11 $\frac{3}{4}$
	" \$70,000	" " " \$72,000	12
	" \$72,000	" " " \$74,000	12 $\frac{1}{4}$
50	" \$74,000	" " " \$76,000	12 $\frac{1}{2}$
	" \$76,000	" " " \$78,000	12 $\frac{3}{4}$
	" \$78,000	" " " \$80,000	13
	" \$80,000	" " " \$82,000	13 $\frac{1}{4}$
55	" \$82,000	" " " \$84,000	13 $\frac{1}{2}$
	" \$84,000	" " " \$86,000	13 $\frac{3}{4}$

SIXTH

Stamp Duties (Amendment).

SIXTH SCHEDULE—*continued.*

Amount or Value.		Rate per centum of Duty.
Exceeding	\$86,000 but not exceeding \$88,000	14
5	\$88,000 " " "	14½
"	\$90,000 " " "	14½
"	\$92,000 " " "	14½
"	\$94,000 " " "	15
"	\$96,000 " " "	15½
10	\$98,000 " " "	15½
"	\$100,000 " " "	15½
"	\$102,000 " " "	16
"	\$104,000 " " "	16½
"	\$106,000 " " "	16½
15	\$108,000 " " "	16½
"	\$110,000 " " "	17
"	\$112,000 " " "	17½
"	\$114,000 " " "	17½
"	\$116,000 " " "	17½
20	\$118,000 " " "	18
"	\$120,000 " " "	18½
"	\$122,000 " " "	18½
"	\$124,000 " " "	18½
"	\$126,000 " " "	19
25	\$128,000 " " "	19½
"	\$130,000 " " "	19½
"	\$132,000 " " "	19½
"	\$134,000 " " "	20
"	\$136,000 " " "	20½
30	\$138,000 " " "	20½
"	\$140,000 " " "	20½
"	\$142,000 " " "	21
"	\$144,000 " " "	21½
"	\$146,000 " " "	21½
35	\$148,000 " " "	21½
"	\$150,000 " " "	22
"	\$152,000 " " "	22½
"	\$154,000 " " "	22½
"	\$156,000 " " "	22½
40	\$158,000 " " "	22½
"	\$160,000 " " "	23
"	\$162,000 " " "	23½
"	\$164,000 " " "	23½
"	\$166,000 " " "	23½
45	\$168,000 " " "	23½
"	\$170,000 " " "	24
"	\$172,000 " " "	24½
"	\$174,000 " " "	24½
"	\$176,000 " " "	24½
50	\$178,000 " " "	24½
"	\$180,000 " " "	25
"	\$182,000 " " "	25½
"	\$184,000 " " "	25½
"	\$186,000 " " "	25½
55	\$188,000 " " "	25½
"	\$190,000 " " "	26
"	\$192,000 " " "	26½
"	\$194,000 " " "	26½
"	\$196,000 " " "	26½
60	\$198,000 " " "	26½
"	\$200,000 " " "	27

(n)

Stamp Duties (Amendment).

(n) by inserting next after the Seventh Schedule the following new Schedule :—

New Schedule 7A.

SCHEDULE 7A.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales.

5

	First Column.	Second Column.	Third Column.	Fourth Column.
	On so much of the final balance of the estate as consists of— (a) property which passes under the will or devolves upon the intestacy of the deceased to the widow or lineal issue of the deceased; (b) property of any class not falling within paragraph (a) above, which, in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the widow or lineal issue of the deceased.	On so much of the final balance of the estate as consists of— (a) property which passes under the will or devolves upon the intestacy of the deceased to the widow, lineal ancestor, brother or sister or issue of a brother or sister of the deceased; (b) property of any class not falling within paragraph (a) above, which, in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the widow or lineal ancestor, brother or sister or issue of a brother or sister of the deceased.	On so much of the final balance of the estate as consists of— (a) property which passes under the will of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales; (b) property of any class not falling within paragraph (a) above, which, or the value of which, is included in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales.	On so much of the final balance of the estate as consists of property not otherwise provided for in the First, Second or Third Column of this Schedule.
10				
15				
20				
25	Final balance of estate.			
30				
35				
40				
45	Not exceeding \$2,000	Rate per centum. 3	Rate per centum. 2	Rate per centum. 8
	Exceeding— \$2,000 but not exceeding \$4,000	3½	2½	8½

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 7A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—continued.

Final balance of estate—continued.		First Column— <i>cid.</i>	Second Column— <i>cid.</i>	Third Column— <i>cid.</i>	Fourth Column— <i>cid.</i>
		Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
Exceeding—					
5	\$4,000 but not exceeding \$6,000	3½	5	2½	8½
	\$6,000 "	4	6	2½	9
	\$8,000 "	4½	6½	3	9½
	\$10,000 "	4½	6½	3	9½
	\$12,000 "	4½	6½	3	9½
	\$14,000 "	4½	6½	3	9½
	\$16,000 "	5	7	3½	10
10	\$18,000 "	5½	7½	4	10½
	\$20,000 "	5½	7½	4	10½
	\$22,000 "	6	8	4½	10½
	\$24,000 "	6½	8½	4½	11
	\$26,000 "	6½	8½	5	11½
15	\$28,000 "	6½	8½	5	11½
	\$30,000 "	7	9	5½	11½
	\$32,000 "	7	9	5½	12
	\$34,000 "	7½	9½	6	12½
	\$36,000 "	7½	9½	6	12½
20	\$38,000 "	7½	9½	6	12½
	\$40,000 "	8	10	6½	13
	\$42,000 "	8½	10½	6½	13
	\$44,000 "	8½	10½	7	13½
	\$46,000 "	8½	10½	7	13½
25	\$48,000 "	9	11	7½	14
	\$50,000 "	9	11	7½	14
	\$52,000 "	9½	11½	8	14½
	\$54,000 "	9½	11½	8	14½
	\$56,000 "	10	12	8½	15
30	\$58,000 "	10½	12½	9	15½
	\$60,000 "	10½	12½	9	15½

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 7A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—continued.

Final balance of estate—continued.		First Column— <i>ctd.</i>	Second Column— <i>ctd.</i>	Third Column— <i>ctd.</i>	Fourth Column— <i>ctd.</i>
		Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
Exceeding—					
5	\$60,000 but not exceeding	10½	12½	9½	15½
	\$62,000	11	13	9½	16
	\$64,000	11½	13½	10	16½
	\$66,000	11½	13½	10½	16½
	\$68,000	11½	13½	10½	16½
	\$70,000	12	14	10½	17
	\$72,000	12	14½	11	17½
	\$74,000	12½	14½	11½	17½
	\$76,000	12½	14½	11½	17½
	\$78,000	13	15	11½	18
	\$80,000	13	15½	12	18½
	\$82,000	13½	15½	12½	18½
	\$84,000	13½	15½	12½	18½
	\$86,000	14	16	12½	19
	\$88,000	14	16½	13	19½
	\$90,000	14½	16½	13½	19½
	\$92,000	14½	16½	13½	19½
	\$94,000	14½	16½	13½	20
	\$96,000	15	17	13½	20½
	\$98,000	15½	17½	14	20½
	\$100,000	15½	17½	14½	20½
	\$102,000	15½	17½	14½	21
	\$104,000	16	18	14½	21½
	\$106,000	16½	18½	15	21½
	\$108,000	16½	18½	15½	21½
	\$110,000	17	19	15½	22
	\$112,000	17	19½	16	22½
	\$114,000	17½	19½	16½	22½
	\$116,000	17½	19½	16½	22½

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 7A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—continued.

Final balance of estate—continued.	First Column— <i>ctd.</i> Rate per centum.	Second Column— <i>ctd.</i> Rate per centum.	Third Column— <i>ctd.</i> Rate per centum.	Fourth Column— <i>ctd.</i> Rate per centum.
Exceeding—				
5	\$116,000 but not exceeding \$118,000	19½	16½	22½
	\$118,000 "	18	16	23
	\$120,000 "	18½	17	23½
	\$122,000 "	18½	17½	23½
	\$124,000 "	18½	17½	23½
	\$126,000 "	19	17½	24
10	\$128,000 "	19½	18	24½
	\$130,000 "	19½	18	24½
	\$132,000 "	20	18½	24½
	\$134,000 "	20	18½	25
	\$136,000 "	20½	18½	25
	\$138,000 "	20½	18½	25
	\$140,000 "	20½	19	25½
	\$142,000 "	21	19	25½
	\$144,000 "	21	19½	26
	\$146,000 "	21	19½	26
	\$148,000 "	21½	19½	26½
20	\$150,000 "	21½	20	27
	\$152,000 "	22	20	27
	\$154,000 "	22	20½	27½
	\$156,000 "	22	20½	27½
	\$158,000 "	22½	20½	27½
	\$160,000 "	22½	21	28
	\$162,000 "	23	21	28½
	\$164,000 "	23	21	28½
	\$166,000 "	23½	21	28½
	\$168,000 "	23½	21	28½
	\$170,000 "	24	21½	29
	\$172,000 "		22	

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 7A—*continued.*

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—*continued.*

Final balance of estate— <i>continued.</i>	First Column— <i>ctd.</i> Rate per centum.	Second Column— <i>ctd.</i> Rate per centum.	Third Column— <i>ctd.</i> Rate per centum.	Fourth Column— <i>ctd.</i> Rate per centum.
Exceeding—				
\$172,000 but not exceeding \$174,000	24½	26½	27½	29½
\$174,000 "	24½	26½	27½	29½
\$176,000 "	24½	26½	27½	29½
\$178,000 "	24½	26½	27½	29½
\$180,000 "	24½	26½	27½	29½
\$182,000 "	25	27	28	30
\$184,000 "	25½	27½	28½	30½
\$186,000 "	25½	27½	28½	30½
\$188,000 "	25½	27½	28½	30½
\$190,000 "	25½	27½	28½	30½
\$192,000 "	26	28	29	31
\$194,000 "	26½	28½	29½	31½
\$196,000 "	26½	28½	29½	31½
\$198,000 "	26½	28½	29½	31½
\$198,000 "	26½	28½	29½	31½
Exceeding \$200,000	27	29	30	32

141—D

(c)

Stamp Duties (Amendment).

(o) by inserting next after the Eighth Schedule the following new Schedule :— New Schedule 8A.

SCHEDULE 8A.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled outside New South Wales.

	First Column.	Second Column.
10	On so much of the final balance of the estate as consists of:—	On so much of the final balance of the estate as consists of property not otherwise provided for in the First Column of this Schedule.
15	(a) property which passes under the will of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales;	
20	(b) property of any class not falling within paragraph (a) above which, or the value of which, is included in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales.	
25	Final balance of estate.	
30		
35		
40		
45		
50	Rate per centum of Duty.	Rate per centum of Duty.
	Not exceeding \$1,000	8
	Exceeding—	
	\$1,000 but not exceeding \$2,000	8½
55	\$2,000 " " \$4,000	8¾
	\$4,000 " " \$6,000	9
	\$6,000 " " \$8,000	9½
	\$8,000 " " \$10,000	9¾
	\$10,000 " " \$12,000	10
60	\$12,000 " " \$14,000	10½
	\$14,000 " " \$16,000	10¾
	\$16,000 " " \$18,000	11
	\$18,000 " " \$20,000	11½

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 8A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled outside New South Wales—continued.

Final balance of estate—continued.		First Column—contd.	Second Column—contd.
		Rate per centum of Duty.	Rate per centum of Duty.
5	Exceeding—		
	\$20,000 but not exceeding \$22,000	6 $\frac{3}{4}$	11 $\frac{3}{4}$
	\$22,000 " " \$24,000	7	12
10	\$24,000 " " \$26,000	7 $\frac{1}{4}$	12 $\frac{1}{4}$
	\$26,000 " " \$28,000	7 $\frac{3}{4}$	12 $\frac{3}{4}$
	\$28,000 " " \$30,000	8	13
	\$30,000 " " \$32,000	8 $\frac{1}{4}$	13 $\frac{1}{4}$
	\$32,000 " " \$34,000	8 $\frac{3}{4}$	13 $\frac{3}{4}$
15	\$34,000 " " \$36,000	9	14
	\$36,000 " " \$38,000	9 $\frac{1}{4}$	14 $\frac{1}{4}$
	\$38,000 " " \$40,000	9 $\frac{3}{4}$	14 $\frac{3}{4}$
	\$40,000 " " \$42,000	10	15
	\$42,000 " " \$44,000	10 $\frac{1}{4}$	15 $\frac{1}{4}$
20	\$44,000 " " \$46,000	10 $\frac{3}{4}$	15 $\frac{3}{4}$
	\$46,000 " " \$48,000	11	16
	\$48,000 " " \$50,000	11 $\frac{1}{4}$	16 $\frac{1}{4}$
	\$50,000 " " \$52,000	11 $\frac{3}{4}$	16 $\frac{3}{4}$
	\$52,000 " " \$54,000	12	17
25	\$54,000 " " \$56,000	12 $\frac{1}{4}$	17 $\frac{1}{4}$
	\$56,000 " " \$58,000	12 $\frac{3}{4}$	17 $\frac{3}{4}$
	\$58,000 " " \$60,000	13	18
	\$60,000 " " \$62,000	13 $\frac{1}{4}$	18 $\frac{1}{4}$
	\$62,000 " " \$64,000	13 $\frac{3}{4}$	18 $\frac{3}{4}$
30	\$64,000 " " \$66,000	14	19
	\$66,000 " " \$68,000	14 $\frac{1}{4}$	19 $\frac{1}{4}$
	\$68,000 " " \$70,000	14 $\frac{3}{4}$	19 $\frac{3}{4}$
	\$70,000 " " \$72,000	15	20
	\$72,000 " " \$74,000	15 $\frac{1}{4}$	20 $\frac{1}{4}$
35	\$74,000 " " \$76,000	15 $\frac{3}{4}$	20 $\frac{3}{4}$
	\$76,000 " " \$78,000	16	21
	\$78,000 " " \$80,000	16 $\frac{1}{4}$	21 $\frac{1}{4}$
	\$80,000 " " \$82,000	16 $\frac{3}{4}$	21 $\frac{3}{4}$
	\$82,000 " " \$84,000	17	22
40	\$84,000 " " \$86,000	17 $\frac{1}{4}$	22 $\frac{1}{4}$
	\$86,000 " " \$88,000	17 $\frac{3}{4}$	22 $\frac{3}{4}$
	\$88,000 " " \$90,000	18	23
	\$90,000 " " \$92,000	18 $\frac{1}{4}$	23 $\frac{1}{4}$
	\$92,000 " " \$94,000	18 $\frac{3}{4}$	23 $\frac{3}{4}$
45	\$94,000 " " \$96,000	19	24
	\$96,000 " " \$98,000	19 $\frac{1}{4}$	24 $\frac{1}{4}$
	\$98,000 " " \$100,000	19 $\frac{3}{4}$	24 $\frac{3}{4}$
	\$100,000 " " \$102,000	20	25
	\$102,000 " " \$104,000	20 $\frac{1}{4}$	25 $\frac{1}{4}$
50	\$104,000 " " \$106,000	20 $\frac{3}{4}$	25 $\frac{3}{4}$
	\$106,000 " " \$108,000	20 $\frac{3}{4}$	26
	\$108,000 " " \$110,000	20 $\frac{1}{2}$	26 $\frac{1}{2}$
	\$110,000 " " \$112,000	21	26 $\frac{3}{4}$
	\$112,000 " " \$114,000	21 $\frac{1}{2}$	27

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 8A—*continued.*

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled outside New South Wales—*continued.*

Final balance of estate— <i>continued.</i>		First Column— <i>contd.</i>	Second Column— <i>contd.</i>
		Rate per centum of Duty.	Rate per centum of Duty.
5	Exceeding—		
	\$114,000 but not exceeding \$116,000	21 $\frac{2}{3}$	27 $\frac{1}{3}$
	\$116,000 " " \$118,000	21 $\frac{2}{3}$	27 $\frac{2}{3}$
10	\$118,000 " " \$120,000	21 $\frac{1}{2}$	28
	\$120,000 " " \$122,000	22	28 $\frac{1}{3}$
	\$122,000 " " \$124,000	22 $\frac{1}{2}$	28 $\frac{2}{3}$
	\$124,000 " " \$126,000	22 $\frac{2}{3}$	29
	\$126,000 " " \$128,000	22 $\frac{3}{4}$	29 $\frac{1}{4}$
15	\$128,000 " " \$130,000	22 $\frac{3}{8}$	29 $\frac{3}{8}$
	\$130,000 " " \$132,000	23	30
	\$132,000 " " \$134,000	23 $\frac{1}{4}$	30 $\frac{1}{4}$
	\$134,000 " " \$136,000	23 $\frac{1}{2}$	30 $\frac{1}{2}$
	\$136,000 " " \$138,000	23 $\frac{3}{4}$	30 $\frac{3}{4}$
20	\$138,000 " " \$140,000	23 $\frac{4}{5}$	30 $\frac{4}{5}$
	\$140,000 " " \$142,000	24	31
	\$142,000 " " \$144,000	24 $\frac{1}{4}$	31 $\frac{1}{4}$
	\$144,000 " " \$146,000	24 $\frac{1}{2}$	31 $\frac{1}{2}$
	\$146,000 " " \$148,000	24 $\frac{3}{4}$	31 $\frac{3}{4}$
25	\$148,000 " " \$150,000	24 $\frac{4}{5}$	31 $\frac{4}{5}$
	Exceeding \$150,000	25	32

4. The Principal Act, as amended by this Act, is amended by omitting, wherever occurring in those enactments thereof specified in the first column of the Schedule to this Act, the words specified opposite thereto in the second column of that Schedule and by inserting in lieu thereof the words specified opposite thereto in the third column of that Schedule.

5. (1) The Finance (Greyhound-racing Taxation) Act, 1931-1955, is amended—

(a) by omitting from section eight the words "Stamp Duties Act, 1920-1955" and by inserting in lieu thereof the words "Stamp Duties Act, 1920-1965";

(b) by omitting from the same section the word "twopence" and by inserting in lieu thereof the words "two cents";

(c) by omitting from the same section the words "one penny" and by inserting in lieu thereof the words "one cent".

(2)

Stamp Duties (Amendment).

(2) 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, 1931-1965.

5 **6.** (1) The Companies (Death Duties) Act, 1901-1944, is amended— Amendment of Act No. 30, 1901.

(a) by inserting in subsection one of section ten after the words "Stamp Duties (Amendment) Act, 1931," where secondly occurring the words "and at the rate set out in the Ninth Schedule to the Stamp Duties Act, 1920-1965, for an estate the final balance of which is equal to the value of the said shares and stock where such member dies on or after the appointed day as defined in section three of the Stamp Duties Act, 1920-1965"; Sec. 10. (Duty on death of members.)

(b) by omitting from section 11B the figures "1933" and by inserting in lieu thereof the figures "1965". Sec. 11B. (Saving.)

(2) The Companies (Death Duties) Act, 1901, as amended by subsequent Acts and by this Act, may be cited as the Companies (Death Duties) Act, 1901-1965.

7. The Principal Act is further amended by inserting at the end thereof the following new Schedule :— Further amendment of Act No. 47, 1920.

NINTH SCHEDULE.

	Final Balance of Estate.	Rate per centum of Duty.	New Schedule. See Act No. 30, 1901, s. 10.
25	Not exceeding \$1,000	3	
	Exceeding \$1,000 but not exceeding \$2,000	3 $\frac{1}{3}$	
	" \$2,000 " "	3 $\frac{2}{3}$	
	" \$4,000 " "	4	
30	" \$6,000 " "	4 $\frac{1}{3}$	
	" \$8,000 " "	4 $\frac{2}{3}$	
	" \$10,000 " "	5	
	" \$12,000 " "	5 $\frac{1}{3}$	

NINTH

*Stamp Duties (Amendment).*NINTH SCHEDULE—*continued.*

		Final Balance of Estate.		Rate per centum of Duty.
Exceeding	\$14,000	but not exceeding	\$16,000 ..	
5	”	\$16,000	”	5 $\frac{2}{3}$
”	”	\$18,000	”	6
”	”	\$20,000	”	6 $\frac{1}{3}$
”	”	\$22,000	”	6 $\frac{2}{3}$
”	”	\$24,000	”	7
”	”	\$26,000	”	7 $\frac{1}{3}$
10	”	\$28,000	”	7 $\frac{2}{3}$
”	”	\$30,000	”	8
”	”	\$32,000	”	8 $\frac{1}{3}$
”	”	\$34,000	”	8 $\frac{2}{3}$
”	”	\$36,000	”	9
15	”	\$38,000	”	9 $\frac{1}{3}$
”	”	\$40,000	”	9 $\frac{2}{3}$
”	”	\$42,000	”	10
”	”	\$44,000	”	10 $\frac{1}{3}$
”	”	\$46,000	”	10 $\frac{2}{3}$
20	”	\$48,000	”	11
”	”	\$50,000	”	11 $\frac{1}{3}$
”	”	\$52,000	”	11 $\frac{2}{3}$
”	”	\$54,000	”	12
”	”	\$56,000	”	12 $\frac{1}{3}$
25	”	\$58,000	”	12 $\frac{2}{3}$
”	”	\$60,000	”	13
”	”	\$62,000	”	13 $\frac{1}{3}$
”	”	\$64,000	”	13 $\frac{2}{3}$
30	”	\$66,000	”	14
”	”	\$68,000	”	14 $\frac{1}{3}$
”	”	\$70,000	”	14 $\frac{2}{3}$
”	”	\$72,000	”	15
”	”	\$74,000	”	15 $\frac{1}{3}$
”	”	\$76,000	”	15 $\frac{2}{3}$
35	”	\$78,000	”	16
”	”	\$80,000	”	16 $\frac{1}{3}$
”	”	\$82,000	”	16 $\frac{2}{3}$
”	”	\$84,000	”	17
”	”	\$86,000	”	17 $\frac{1}{3}$
40	”	\$88,000	”	17 $\frac{2}{3}$
”	”	\$90,000	”	18
”	”	\$92,000	”	18 $\frac{1}{3}$
”	”	\$94,000	”	18 $\frac{2}{3}$
”	”	\$96,000	”	19
45	”	\$98,000	”	19 $\frac{1}{3}$
”	”	\$100,000	”	19 $\frac{2}{3}$
”	”	\$102,000	”	20
”	”	\$104,000	”	20 $\frac{1}{5}$

NINTH

Stamp Duties (Amendment).

NINTH SCHEDULE—*continued.*

	Final Balance of Estate,		Rate per centum of Duty.
	Exceeding	but not exceeding	
5	\$104,000	\$106,000	20 ⁰ / ₁₀₀
	"	"	20 ¹ / ₁₀₀
	"	"	20 ² / ₁₀₀
	"	"	21
	"	"	21 ¹ / ₁₀₀
10	"	"	21 ² / ₁₀₀
	"	"	21 ³ / ₁₀₀
	"	"	21 ⁴ / ₁₀₀
	"	"	22
	"	"	22 ¹ / ₁₀₀
15	"	"	22 ² / ₁₀₀
	"	"	22 ³ / ₁₀₀
	"	"	22 ⁴ / ₁₀₀
	"	"	23
	"	"	23 ¹ / ₁₀₀
20	"	"	23 ² / ₁₀₀
	"	"	23 ³ / ₁₀₀
	"	"	23 ⁴ / ₁₀₀
	"	"	24
	"	"	24 ¹ / ₁₀₀
25	"	"	24 ² / ₁₀₀
	"	"	24 ³ / ₁₀₀
	"	"	24 ⁴ / ₁₀₀
	"	"	25

8. (1) During the first period any instrument on which duty may be denoted by adhesive stamps shall be deemed to be duly stamped if stamped with adhesive stamps the denominations of which are expressed in old currency at the rate of duty chargeable immediately before the appointed day. Transitory provisions.
(Adhesive stamps.)

(2) During the second period adhesive stamps the denominations of which are expressed in old currency may be used to denote duty at the equivalent value in decimal currency calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

Stamp Duties (Amendment).

9. (1) (a) Bills of exchange forms which have before the appointed day been printed to the order of a bank under license issued under the provisions of the Principal Act, and are impressed with fourpence stamp duty and are either in the possession of the printer or of the bank upon the appointed day and are unused shall be deemed to be duly stamped with four cents stamp duty.

Transitory provisions.
(Bills of exchange, promissory notes, &c.)

(b) Any bank which upon the appointed day is in possession of bills of exchange forms referred to in paragraph (a) of this subsection shall within one month of the appointed day 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 four cents per form or additional duty of two-thirds of a cent per form, as the case may require.

(c) Where bills of exchange forms referred to in paragraph (a) of this subsection are upon the appointed day 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 provisions of the Principal Act and the regulations thereunder, pay to the Commissioner the amount of four cents duty on each such form.

(2) (a) This subsection shall apply to bills of exchange and promissory note forms which on the appointed day 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 fourpence stamp duty and are unused.

(b) Any bill of exchange or promissory note drawn or made within New South Wales during the first period on a form to which this subsection applies shall be deemed to be stamped with four cents stamp duty for the purpose of section fifty-one of the Principal Act, as amended by this Act.

(c)

Stamp Duties (Amendment).

(c) Any bill of exchange or promissory note drawn or made during the second period on a form to which this subsection applies shall be deemed to be stamped with four cents stamp duty provided that—

- 5 (i) a one penny or a one cent adhesive stamp is attached and duly cancelled before issue; or
- (ii) such form is impressed at the Stamp Duties Office "Stamp Duty Paid to 4 cents" on payment to the Commissioner at the rate of two-thirds of a cent
- 10 per form; or
- (iii) such form is at the commencement of the second period one of those in the possession of a person who has more than one thousand of such forms and such person has furnished to the Commissioner a statutory declaration in such form and manner
- 15 approved by the Commissioner giving particulars and numbers of such forms and has paid to the Commissioner the amount of two-thirds of a cent per form.
- 20 (3) (a) Any receipt form issued during the first period and impressed with threepence duty shall be deemed to be stamped with three cents stamp duty for the purpose of section ninety-two of the Principal Act, as amended by this Act.
- 25 (b) Any receipt form issued during the second period and impressed with threepence duty shall be deemed to be stamped with three cents stamp duty provided that—
- (i) a one penny or a one cent adhesive stamp is attached and duly cancelled before issue; or
- 30 (ii) such receipt form is at the commencement of the second period one of those in the possession of any person who has furnished to the Commissioner a statutory declaration in such form and manner as approved by the Commissioner giving particulars and numbers of such receipt forms and has paid
- 35 to the Commissioner the amount of one-half cent per form.

(4)

Stamp Duties (Amendment).

(4) (a) Any betting ticket issued during the first period and impressed with one penny or twopence duty shall be deemed to be stamped with one cent or two cents duty respectively for the purposes of section 45A of the Principal Act, as amended by this Act.

(b) Any betting ticket issued during the second period and impressed with one penny or twopence duty shall be deemed to be stamped with one cent or two cents duty respectively where such betting ticket is at the commencement of the second period in the possession of a bookmaker who has furnished to the Commissioner a statutory declaration in such form and manner as approved by the Commissioner giving particulars and numbers of such betting tickets and has paid to the Commissioner the amount of one-sixth of a cent or one-third of a cent per betting ticket, as the case may require.

(5) During the first period and the second period unused forms other than those to which subsections one, two, three and four of this section apply impressed with duty the denominations of which are expressed in old currency shall be deemed to be stamped at the equivalent amount in decimal currency calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

(6) During the first period an allowance in respect of duty impressed on the unused bills of exchange and receipt forms, and betting tickets referred to in subsections one, two, three and four of this section and unused promissory note forms made under the provisions of section fifteen of the Principal Act may be made without deduction of commission.

(7) (a) Every person licensed to deal in stamps shall as soon as practicable after the appointed day furnish a statement to the Commissioner giving particulars of unused stamps held on the appointed day the denominations of which are expressed in old currency and exchange such stamps at the Stamp Duties Office for stamps the denominations of which

Stamp Duties (Amendment).

which are expressed in decimal currency being of the equivalent total monetary value calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

5 (b) During the first period and the second period any person other than a person licensed to deal in stamps may, on application made in such form and manner as may be approved by the Commissioner, exchange at the Stamp Duties Office unused stamps the denominations of which are
10 expressed in old currency for stamps the denominations of which are expressed in decimal currency being of the equivalent total monetary value calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

15 (8) Sections three and four of the Decimal Currency Act, 1965. shall not apply to this section.

10. The Principal Act is further amended by inserting next after section forty-nine the following new section :—

Further amendment of Act No. 47, 1920. New sec. 49A.

20 49A. The duty upon a bill of exchange or a promissory note drawn or made in New South Wales as one of the instruments or documents relating to the export of goods out of the Commonwealth of Australia, may be denoted by adhesive stamps which shall be affixed and cancelled in accordance with the provisions of this
25 Act before issue out of the hands of the person drawing or making such bill or note.

Bills of exchange and promissory notes relating to the export of goods.

11. The Principal Act is further amended by inserting next after section sixty-six the following new section :—

Further amendment of Act No. 47, 1920. New sec. 66A.

30 66A. (1) Where it is proved to the satisfaction of the Commissioner that—

(a) land included in an agreement for sale at the date of such agreement was improved, there being erected thereon a private dwelling house; and

Agreements and conveyances on sale—Concession for purchases of private dwelling houses.

(b)

Stamp Duties (Amendment).

5 (b) the property comprised in the agreement was being purchased by the person named therein as the purchaser with intent that he and members of his family would use such private dwelling house as their place of residence; and

10 (c) such agreement was not entered into by such person with the intention of renting, leasing, or otherwise using such private dwelling house as a source of income or of reselling such private dwelling house at a profit; and

15 (d) neither the unencumbered value of such property nor the amount or value of the consideration for the sale calculated and determined in accordance with the provisions of this Act was in excess of five thousand pounds,

20 the stamp duty chargeable on the agreement for the sale of such property or on the conveyance of such property where the agreement for the sale was not evidenced in writing shall be reduced by an amount equal to ten per centum of the ad valorem duty chargeable on the amount or value of such consideration.

25 The provisions of this subsection shall apply, mutatis mutandis, to and in respect of an agreement for the exchange of real property being a private dwelling house or a conveyance by way of exchange of real property being a private dwelling house.

(2) In this section "private dwelling house" includes a home unit or a strata lot used as a place of residence.

30 (3) No assessment of a reduced amount of stamp duty in accordance with this section shall be made by the Commissioner unless there is lodged with the Commissioner the instrument chargeable with ad valorem duty as aforesaid together with such evidence on oath
35 or otherwise including evidence of value as the Commissioner deems necessary.

(4)

Stamp Duties (Amendment).

5 (4) Until such time as the Commissioner is satisfied in accordance with the provisions of subsection one of this section the reduced amount of stamp duty as aforesaid shall not be the stamp duty chargeable and payable on such instrument.

12. The Principal Act is further amended by inserting at the end of section one hundred and seven the following new subsection : —

Further amendment of Act No. 47, 1920.

10 (4) (a) This subsection shall apply in the case of every person who dies after the commencement of section twelve of the Stamp Duties (Amendment) Act, 1965, and who was at the date of his death domiciled in New South Wales.

Sec. 107. (Allowance to be made for debts.)

15 (b) Notwithstanding the provisions of subsections one and two of this section in computing the final balance of the estate of a deceased person to whom this subsection applies an allowance shall be made for the actual expense incurred for the funeral, burial or cremation of the deceased :

20 Provided that such allowance shall not exceed one hundred and twenty-five pounds :

Provided further that where such allowance is so made the provisions of subparagraph (b) of paragraph (3) of section one hundred and two shall not apply.

25 13. The Principal Act is further amended by inserting next after section one hundred and thirty-one the following new section : —

Further amendment of Act No. 47, 1920.

30 131A. (1) A person appointed or employed under this Act or whose services are made use of for the purposes of this Act shall not either directly or indirectly except in the performance of any power, authority, duty or function under this Act, and either while he is, or after he ceases to be so appointed or employed or his services cease to be utilised make a record of or without

New sec. 131A.

Disclosure of information.

the

Stamp Duties (Amendment).

5 the consent of the Commissioner divulge or communicate to any other person any information acquired by him respecting the affairs of any other person disclosed to or obtained by the Commissioner in the exercise of his powers, authorities, duties or functions.

10 (2) Nothing in this section shall preclude a person appointed or employed under this Act or whose services are made use of for the purposes of this Act from producing in any court any return, assessment, or notice of assessment, or from divulging or communicating to any court any matter or thing coming under his notice in the performance of his powers, authorities, duties or functions under this Act, where it is necessary to do so for the purposes of carrying into effect the provisions of this Act or in connection with any proceedings before that court.

15 (3) Any person appointed or employed under this Act or whose services are made use of for the purposes of this Act shall if and when required by the Commissioner to do so, make a statutory declaration to maintain secrecy in conformity with the provisions of this section.

20 (4) Notwithstanding anything contained in this section the Commissioner may divulge or communicate any information which comes to his knowledge in the performance of his powers, authorities, duties or functions to the Commissioner of Taxation, a Second Commissioner of Taxation, or to a Deputy Commissioner of Taxation of the Commonwealth of Australia or to the authority administering an Act of a State of the Commonwealth relating to stamp duties, death duties or similar legislation, and the divulging or communicating of such information shall not be deemed to be a contravention of this section.

25 (5) Any person who fails to comply with any provision of this section shall be liable to a fine not exceeding one hundred pounds.

Stamp Duties (Amendment).

THE SCHEDULE.

First Column.		Second Column.	Third Column.
		<i>Omit</i>	<i>Insert</i>
	Section 101	"two shillings" ..	"twenty cents"
5	Section 76	"three shillings and sixpence"	"thirty-five cents"
	Sections 41, 42 and 73 ..	"seven shillings and sixpence"	"seventy-five cents"
	Section 50	"twenty shillings" ..	"two dollars"
10	Sections 10, 25, 41 (7), 92 and 123.	"one pound" ..	"two dollars"
	Sections 69, 72, 73, 74, 79 and 85.	"one pound ten shillings"	"three dollars"
	Section 45	"forty shillings" ..	"four dollars"
15	Section 45A	"two pounds" ..	"four dollars"
	Sections 90 and 92	"two pounds" ..	"five dollars"
	Section 25	"three pounds" ..	"six dollars"
	Sections 24, 25, 40, 81, 88A, 89, 92, 117, 127A and 145.	"five pounds" ..	"ten dollars"
20	Sections 12, 22, 45A, 54, 58, 62, 84 and 117.	"ten pounds" ..	"twenty dollars"
	Sections 10, 12, 23, 45, 48, 51, 63, 87, 88, 88B, 97B, 122 and 124.	"twenty pounds" ..	"forty dollars"
25	Section 96	"twenty-five pounds"	"fifty dollars"
	Sections 21, 38A, 54, 57A, 97, 102, 117, 120, 122, 127A, 131 and 145.	"fifty pounds" ..	"one hundred dollars"
30	Sections 45, 78D, 88B, 88C, 93, 94A, 97A, 102, 118, 131A, 135 and 136.	"one hundred pounds"	"two hundred dollars"
	Section 107	"one hundred and twenty-five pounds"	"two hundred and fifty dollars"
35	Section 125	"two hundred pounds"	"four hundred dollars"

THE

*Stamp Duties (Amendment).*THE SCHEDULE—*continued.*

First Column.	Second Column.	Third Column.
	<i>Omit</i>	<i>Insert</i>
5 Section 124A	"three thousand pounds"	"six thousand dollars"
Section 66A	"five thousand pounds"	"ten thousand dollars"
Sections 118, 120 and 121 ..	"pounds per centum"	"per centum"

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1965

[5s. 6d. (55c)]

New South Wales



ANNO QUARTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 36, 1965.

An Act to make certain provisions relating to stamp duties to be applicable upon the adoption of decimal currency; to reduce certain rates of stamp duty upon motor vehicle certificates of registration and certain transactions relating to purchases of properties; for these and other purposes to amend the Stamp Duties Act, 1920-1964, the Finance (Greyhound-racing Taxation) Act, 1931-1955, and the Companies (Death Duties) Act, 1901-1944; and for purposes connected therewith. [Assented to, 20th December, 1965.]

BE

Stamp Duties (Amendment).

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 the same, as follows:—

Short title,
citation and
commence-
ment.

1. (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1965", and shall be read and construed with the Stamp Duties Act, 1920-1964, which Act is in this Act referred to as the Principal Act.

(2) The Principal Act, as amended by this Act, may be cited as the Stamp Duties Act, 1920-1965.

(3) (a) Sections one, two, ten, twelve and thirteen of this Act shall commence upon the day upon which it receives the Royal Assent.

(b) Section eleven of this Act shall commence upon the first day of January, one thousand nine hundred and sixty-six.

(c) Sections three to nine inclusive of this Act and the Schedule thereto shall commence upon the appointed day.

Definitions.

2. In this Act, unless the context or subject-matter otherwise indicates or requires,—

"Appointed day" means the day upon which Part II of the Commonwealth Act commences.

"Commonwealth Act" means the Currency Act 1965 of the Parliament of the Commonwealth of Australia and includes any Act passed in amendment of or substitution for that Act.

"Decimal currency" means the currency provided for by Part II of the Commonwealth Act.

"Old currency" means the currency provided for by the Acts repealed by the Commonwealth Act.

"First period" means that period from the appointed day to a day to be appointed by the Governor and notified by proclamation published in the Gazette.

"Second

Stamp Duties (Amendment).

“Second period” means that period commencing at the termination of the first period to a day to be appointed by the Governor and notified by proclamation published in the Gazette.

3. The Stamp Duties Act, 1920-1964, is amended—

Amendment
of Act
No. 47,
1920.

- (a) by inserting in section three immediately before the definition of “Backer” the following new definition :—

Sec. 3.

(Interpretation.)

“Appointed day” means the day upon which Part II of the Currency Act 1965 of the Parliament of the Commonwealth of Australia commences.

- (b) by inserting next after section five the following new section :—

New sec. 5A.

5A. Where any instrument has been duly stamped in accordance with the law in force before the appointed day and the stamp duty chargeable on any other instrument executed on or after such day is referable to such instrument, the duty chargeable on such other instrument shall be that which would be chargeable were the duty paid on the first mentioned instrument expressed on the basis referred to in section eleven of the Currency Act 1965 of the Parliament of the Commonwealth of Australia.

Construing
duties in
old
currency.

- (c) by inserting next after subsection one of section six the following new paragraph :—

Sec. 6.

(Denoting
of duty.)

Provided that as from the appointed day duty on any instrument may be denoted in terms or in a manner used in connection with the currency provided for by Part II of the Currency Act 1965 of the Parliament of the Commonwealth of Australia or any Act passed in amendment of or substitution for the same.

(d)

Stamp Duties (Amendment).

Sec. 29.
(Instruments
not duly
stamped
inadmis-
sible.)

- (d) by inserting at the end of section twenty-nine the following new paragraph:—

Provided that any instrument chargeable with duty before the appointed day shall be deemed to be duly stamped in accordance with the law in force at the time when it was first executed, notwithstanding that the duty chargeable on such instrument is denoted in terms of the currency provided for by Part II of the Currency Act 1965 of the Parliament of the Commonwealth of Australia or any Act passed in amendment of or substitution for the same.

Sec. 64.
(Contracts
for option.)

- (e) (i) by omitting from subsection one of section sixty-four the word "two-thirds" and by inserting in lieu thereof the word "three-quarters";
- (ii) by omitting from subsection two of the same section the word "one-third" and by inserting in lieu thereof the word "one-quarter";

Sec. 101D.
(Death
Duty—
Local
domicile—
Estates of
persons
dying on
or after the
appointed
day.)

- (f) (i) by inserting next after subparagraph (v) of paragraph (c) of subsection four of section 101D the following new subparagraph:—

(vi) This paragraph shall, in the case of every person who dies on or after the appointed day, whether in New South Wales or elsewhere and who was at the date of his death domiciled in New South Wales, be read and construed as if the words "one thousand pounds" and "two thousand five hundred pounds" wherever occurring in subparagraphs (i) and (ii) of this paragraph were omitted therefrom and the words "two thousand dollars" and "twenty thousand dollars" were respectively inserted in lieu thereof.

(ii)

Stamp Duties (Amendment).

(ii) by inserting next after the same subsection the following new subsection :—

(5) In the case of every person who dies on or after the appointed day, whether in New South Wales or elsewhere, and who was at the date of his death domiciled in New South Wales, this section shall be read and construed as if—

- (a) the words “Seventh Schedule” wherever occurring were omitted from subsection one and the word and symbols “Schedule 7A” were inserted in lieu thereof;
- (b) the words “one pound” were omitted from subsection one and the words “two dollars” were inserted in lieu thereof;
- (c) the words “one thousand pounds” were omitted from paragraph (b) of subsection four wherever occurring and the words “two thousand dollars” were inserted in lieu thereof.

(g) by inserting at the end of section 101E the following new paragraph :—

This section shall, in the case of every person who dies on or after the appointed day, whether in New South Wales or elsewhere, and who was at the date of his death domiciled outside New South Wales, be read and construed as if the words “Eighth Schedule” wherever occurring were omitted therefrom and the word and symbols “Schedule 8A” were inserted in lieu thereof.

Sec. 101E.

(Death Duty—Foreign domicile, etc.)

(h) by inserting at the end of section 105A the following new subsection :—

(3) In the case of every person who dies on or after the appointed day, this section shall be read and construed as if the words “Seventh Schedule” in

Sec. 105A.

(Property which is not to be aggregated.)

Stamp Duties (Amendment).

in subsection two of this section were omitted therefrom and the word and symbols "Schedule 7A" were inserted in lieu thereof.

Sec. 112c.
(Abatement
in favour
of widow,
etc., in
certain
cases.)

- (i) by inserting next after subsection (3c) of section 112c the following new subsection:—

(3D) This section shall, in the case of every person who dies on or after the appointed day, be read and construed as if—

- (a) the words "seven thousand five hundred pounds" wherever occurring in subsections one and two of this section were omitted therefrom and the words "thirty thousand dollars" were inserted in lieu thereof;

- (b) the symbols and figures "£3,000", "£4,000", "£5,000", "£6,000" and "£7,500" wherever occurring in subsection three of this section were omitted therefrom and the symbols and figures "\$22,000", "\$24,000", "\$26,000", "\$28,000" and "\$30,000" were respectively inserted in lieu thereof.

Sec. 112D.
(Non-
aggregated
property,
exemption
from duty
in certain
cases.)

- (j) by inserting at the end of section 112D the following new paragraph:—

This section shall, in the case of every person who dies on or after the appointed day, be read and construed as if the words "seven thousand five hundred pounds" were omitted therefrom and the words "thirty thousand dollars" were inserted in lieu thereof.

Sec. 138.
(Books to
be kept
and receipts
given.)

- (k) by inserting after the word "Schedules" in section one hundred and thirty-eight the words and symbols "and Schedules 7A and 8A";

(1)

Stamp Duties (Amendment).

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

SECOND SCHEDULE.

STAMP DUTIES AND EXEMPTIONS.

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>ACKNOWLEDGMENT by executor or administrator in lieu of conveyance under section 83 of the Wills, Probate and Administration Act, 1898, as amended.</p>	<p>\$ c 3.00</p>	<p>The devisee.</p>
<p>AGREEMENT OR MEMORANDUM OF AN AGREEMENT, and not otherwise specifically charged with any duty—</p>		
<p>(1) Under hand only—</p>	<p>0.15</p>	
<p>(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.</p>		
<p>(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—</p>	<p>0.15</p>	
<p><i>Exemptions</i>—Any agreement or memorandum under hand—</p>		<p>The parties thereto.</p>
<p>(a) made for or relating to the sale of any goods, wares, or merchandise;</p>		
<p>(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.</p>		
<p>(2) Under seal</p>	<p>3.00</p>	
<p><i>Exemption</i>—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 fifteen cents or three dollars is exempt from such duty.</p>		

Stamp Duties (Amendment).

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>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 three dollars (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 three dollars 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 its particulars of such property and the value thereof and an apportionment of the purchase money in respect thereof.</p>	<p style="text-align: center;">\$ c</p> <p>The same duty as on a conveyance of the property.</p>	<p>The purchaser or person deemed to be the purchaser, or the person to whom the property is agreed to be conveyed.</p>
<p>APPOINTMENT OF TRUSTEES— For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof.</p> <p><i>Exemptions—</i></p> <p>(a) The appointment of a trustee by a will.</p> <p>(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.</p>	<p style="text-align: center;">3.00</p>	<p>The person making or executing the appointment (in the case of an instrument) and the trustee or trustees in any other case.</p>

Stamp Duties (Amendment).

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
\$ c		
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.
(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.	3.00	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 \$40	0.20	} The person making or executing the award.
Exceeds \$40 and does not exceed \$100	0.35	
Exceeds \$100 and does not exceed \$200	0.75	
Exceeds \$200 and does not exceed \$400	1.50	
Exceeds \$400 and does not exceed \$1,000	2.25	
Exceeds \$1,000	3.00	
<i>Exemption</i> —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 \$200 and also for any remaining fractional part of \$200 of the amount of such notes in circulation as certified under the Banks and Bank Holidays Act, 1912, as amended.	4.00	The bank.

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
BETTING TICKETS—	\$ c	
Where the betting ticket is issued in the saddling paddock of a racecourse.	0.02	} The book-maker.
Where the betting ticket is issued in any part of a racecourse except the saddling paddock.	0.01	
BILL OF EXCHANGE AND PROMISSORY NOTES—		
Payable on demand and sola	0.04	} The drawer or acceptor of a bill of exchange and the maker of a promissory note.
Payable otherwise than on demand— Where the amount or value of the money for which the bill is drawn does not exceed \$50	0.05	
Where such amount or value exceeds \$50, for every \$50 and every fractional part of \$50.	0.05	
If drawn in a set	One of the set to be stamped with the duty payable on a single bill.	
<i>Exemptions—</i>		
(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 any savings bank authorised to carry on banking business under a law of a State or of the Commonwealth of Australia.		

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>BILL OF EXCHANGE AND PROMISSORY NOTES—<i>continued.</i> <i>Exemptions—continued.</i></p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>	<p>\$ c</p>	
<p>BILL OF LADING OR RECEIPT for any goods, merchandise, or effects to be carried to any place outside New South Wales—</p> <p>For every such bill of lading or copy thereof</p> <p>For every such receipt or copy thereof</p>	<p>0.15</p> <p>0.15</p>	<p>The person by whom the goods are consigned.</p>

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
CHARTER PARTY for conveyance beyond or coastwise within New South Wales.....	\$ c 0.15	The charterer.
COMPANIES— Upon each of the following instruments— (i) Memorandum of association (ii) Articles of association (iii) Every certificate of incorporation <i>Exemption.</i> —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.	3.00	The company.
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..... <i>Exemptions.</i> — (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.	0.04	The person who makes or executes the contract note.

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
\$ c		
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—		The purchaser, or in the case of an exchange the person deemed to be the purchaser.
Where the amount of such consideration does not exceed \$100	1.25	
Exceeds \$100 and does not exceed \$200	2.50	
Exceeds \$200 but does not exceed \$14,000, for every \$200 and also for any remaining fractional part of \$ 200 of such amount	2.50	
Exceeds \$14,000— For every \$200 of the first \$14,000 of such amount ..	2.50	
And in addition thereto, for every \$200 and also for any remaining fractional part of \$200 in excess of the first \$14,000	3.00	
(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)—		The parties to the conveyance or any one or more of them.
On the amount or value of all encumbrances (certain or contingent) subject to which the property is conveyed.	At the rate specified in paragraph (1) above in the case of property other than shares or rights to shares and in the	

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY— <i>continued.</i></p>		
<p>(2) Upon every conveyance—<i>contd.</i> On the amount—<i>continued.</i></p>	<p>case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of Shares" herein.</p>	
<p>And in addition— On the value of the property conveyed</p>	<p>At the rate specified in the Sixth Schedule to this Act for an amount equal to the total amount obtained by aggregating together—</p> <p>(a) the value of the property so conveyed; and</p> <p>(b) the value 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</p>	

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
CONVEYANCES OF ANY PROPERTY— <i>continued.</i> (2) Upon every conveyance— <i>continued.</i> And in addition— <i>continued.</i> On the value of the property conveyed— <i>continued.</i>	conveyance with- out consideration in money or money's worth; and also (c) the unencumbered values of all prop- erty in New South Wales whatsoever (not being property comprised in an instrument re- ferred to in para- graph (b) of sub- section (3) of sec- tion 66) conveyed by the same con- veyor to any per- son whomsoever on the day of but executed by him prior to such con- veyance 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 prop- erty thereby con- veyed after ded- ucting the value of the considera- tion in money or money's worth therefor ascer- tained in accord- ance with this Act.	

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i></p> <p>(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</p> <p>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</p>	<p>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.</p> <p>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</p>	<p>The parties to the conveyance or any one or more of them.</p>

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i></p> <p>(3) Upon every conveyance—<i>continued.</i></p> <p>And in addition—<i>continued.</i></p> <p>On the difference—<i>continued</i></p>	<p>(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</p> <p>(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</p>	

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i></p> <p>(3) Upon every conveyance—<i>continued.</i></p> <p>And in addition—<i>continued.</i></p> <p>On the difference—<i>continued.</i></p> <p>(4) Upon each of the following instruments—</p> <p>(a) (i) an instrument appointing a new trustee; or</p> <p>(ii) an instrument appointing an additional trustee; or</p> <p>(iii) an instrument by which a trustee retires from a trust without any new trustee being appointed in his place; or</p> <p>(iv) a declaration by an executor under section eleven of the Trustee Act, 1925, as amended.</p> <p>(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</p>	<p style="text-align: center;">\$ c</p> <p>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.</p> <p style="text-align: center;">3.00</p>	<p>The transferee.</p>

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i></p>	<p>₹ c</p>	
<p>(4) Upon each of the following instruments—<i>continued.</i></p> <p>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</p> <p>(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</p> <p>(d) A conveyance following upon a decree or order for foreclosure where ad valorem duty has been paid upon such decree or order</p> <p>(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</p> <p>(f) A conveyance made for nominal consideration upon the appointment or the retirement of a trustee (whether the trust is expressed or implied).</p>	<p style="text-align: center;">3.00</p> <p style="text-align: center;">0.75</p>	<p style="text-align: center;">The transferee.</p> <p style="text-align: center;">The transferee.</p>

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Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i></p>	<p>\$ c</p>	
<p>(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</p>	<p>0.75 or (if it be lower) the ad valorem duty as hereinbefore by this Act provided.</p>	<p>The transferee.</p>
<p>(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 . . On each subsequent transfer . .</p>	<p>2.00 0.10</p>	<p>The transferee.</p>
<p>DECLARATION OF TRUST—</p>		
<p>(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.</p>	<p>3.00</p>	<p>The person declaring the trust.</p>
<p>(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.</p>	<p>The same duty as if the instrument was a conveyance of the property comprised therein.</p>	<p>The person declaring the trust—or the person directing such declaration.</p>
<p>(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</p>	<p>3.00</p>	<p>The person declaring the trust.</p>

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>DECLARATION OF TRUST—<i>continued.</i> 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.</p>	<p>\$ c</p>	
<p>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.</p>	<p>3.00</p>	<p>The parties to the deed, or any one of them.</p>
<p>DUPLICATE OR COUNTERPART of an agreement for the hire of a motion picture film. <i>Exemption.</i>—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.</p>	<p>0.08</p>	<p>The person to whom the film is hired.</p>
<p>DUPLICATE OR COUNTERPART of any instrument chargeable with any duty— Where such duty does not amount to 35 cents.</p>	<p>The same duty as the original instrument.</p>	<p>The person chargeable on the original instrument.</p>
<p>In any other case</p>	<p>0.35</p>	

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
EXCHANGE—		
Any instrument effecting an exchange of any property or any instrument partly effecting such an exchange.	The same duty as on a conveyance.	The person to whom any property is conveyed by way of exchange.
In any other case	3.00	
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 "Conveyances of any Property".	The mortgagee.
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)	0.15	} The guarantor.
Under seal	3.00	
HIRE-PURCHASE AGREEMENTS—		
(1) Any instrument constituting, or evidencing the terms and conditions of, a hire-purchase agreement where the difference between the deposit or initial payment under the agreement and the cash price of the goods comprised in the agreement—		
Amounts to \$20 or more but does not amount to \$40..	0.20	} The vendor.
Amounts to \$40 or more but does not amount to \$60..	0.40	
Amounts to \$60 or more but does not amount to \$80..	0.60	
Amounts to \$80 or more but does not amount to \$100	0.80	

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
HIRE-PURCHASE AGREEMENTS—		
<i>continued.</i>		
(1) Any instrument constituting—		
<i>continued.</i>		
Amounts to \$100 or more but does not amount to \$120	1.00	} The vendor.
Amounts to \$120 or more but does not amount to \$140	1.20	
Amounts to \$140 or more but does not amount to \$160	1.40	
Amounts to \$160 or more but does not amount to \$180	1.60	
Amounts to \$180 or more but does not amount to \$200	1.80	
Amounts to \$200	2.00	
And for every additional \$50 or part thereof of that difference	0.50	
<i>(Adhesive stamp may be used)</i>		
<i>Exemption.—Any instrument constituting, or evidencing the terms and conditions of, a hire-purchase agreement where the difference between the deposit or initial payment under the agreement and the cash price of the goods comprised in the agreement is less than \$20.</i>		
(2) Any instrument constituting, or evidencing the terms and conditions of, a hire-purchase agreement under which the purchaser is a person engaged in the trade or business of selling goods of the same nature or description as the goods referred to in the agreement	0.15	} The person to or by whom the goods are supplied.
<i>(Adhesive stamp may be used)</i>		

Stamp Duties (Amendment).

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 of any Property not being a Ship or Vessel—	\$ c	
(1) Except as provided in paragraph (10) in respect of the total rent payable during the term without any consideration by way of premium, fine, or foregift— Where such rent— does not exceed \$100 exceeds \$100—for every \$100 and also for any remaining fractional part of \$100....	0:35 0:35	} The lessee or tenant.
(2) In consideration of a sum of money by way of premium, fine, or foregift, without rent..	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.. And on the rent		
	The same duty as on a lease under paragraph (1) hereof.	} The lessee or tenant.
(4) Where the consideration is nominal, or where there is no consideration in money or money's worth	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.	

Stamp Duties (Amendment).

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— <i>continued.</i>	\$ c	
(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 \$3 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.	The lessee or tenant.
(6) Of any other kind whatsoever	3-00	} The lessee or tenant.
(7) A lease made subsequently to and in conformity with a contract or agreement to grant such lease duly stamped.	0-35	
(8) Agreement for the hire of an electricity, gas, or water meter, under hand or under seal (adhesive stamp may be used).	0-15	The person to whom the meter is hired.
(9) Agreement for the hire of a motion picture film—		} The person to whom the film is hired.
(a) where the amount of rental or hire payable does not exceed \$2,000:—		
For every \$50 or part of \$50 of such rental or hire.	0-12	
(b) where the amount of such rental or hire exceeds \$2,000:—		
For the first \$2,000 of such rental or hire, the same duty as provided in subparagraph (a) hereof, and thereafter for each additional \$2,000 or part of \$2,000 of such rental or hire	2.50	

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE—<i>continued.</i></p>		
<p>(10) In respect of any lease from the Crown not exempted from duty and being a lease under the Crown Lands Consolidation Act, 1913, as amended, Returned Soldiers Settlement Act, 1916, as amended, Prickly-pear Act, 1924, as amended, Closer Settlement Acts, War Service Land Settlement Act, 1941, as amended, Forestry Act, 1916, as amended, Pastures Protection Act, 1934, as amended, Irrigation Act, 1912, as amended, Western Lands Act of 1901, as amended, or the Mining Act, 1906, as amended.</p>	<p>The same duty as on a lease under paragraph (1) hereof but not exceeding \$3.00.</p>	<p>The lessee or tenant.</p>
<p><i>Exemption</i>—Where the sole consideration is a fixed rent at a rate of less than \$150 a year—</p>		
<p>(a) a lease for a private dwelling house only for a term of less than one year; or</p>		
<p>(b) a lease from the Crown under the Crown Lands Consolidation Act, 1913, as amended; or</p>		
<p>(c) a lease from the Crown under the Returned Soldiers Settlement Act, 1916, as amended; or</p>		
<p>(d) a lease from the Crown under the Prickly-pear Act, 1924, as amended; or</p>		
<p>(e) an occupation permit or forest lease from the Crown under the Forestry Act, 1916, as amended; or</p>		
<p>(f) a lease from the Crown under the Closer Settlement Acts; or</p>		
<p>(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,</p>		
<p>is exempt.</p>		

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>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) ..</p>	<p style="text-align: center;">\$ c</p> <p style="text-align: center;">0.08</p>	<p>The person by whom the instrument is executed.</p>
<p>LETTER OR POWER OF ATTORNEY of other instrument in the nature of—</p> <p>(1) For the receipt of the dividends or interest of any stock— Where made for the receipt of one payment only In any other case.....</p> <p>(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 \$40, or any periodical payments, not exceeding the annual sum of \$20 (not being hereinbefore charged)</p> <p>(3) Of any kind whatsoever not hereinbefore described including the appointment of a receiver by a mortgagee</p>	<p style="text-align: center;">0.15</p> <p style="text-align: center;">0.75</p> <p style="text-align: center;">0.75</p> <p style="text-align: center;">3.00</p>	<p>The person by whom the instrument is executed or made.</p>
<p><i>Exemptions.—</i></p> <p>(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.</p> <p>(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.</p>		

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>LETTER OR POWER OF ATTORNEY— <i>continued.</i> <i>Exemptions—continued.</i></p> <ul style="list-style-type: none"> (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. 	<p>\$ c</p>	
<p>MOTOR VEHICLE CERTIFICATE OF REGISTRATION— On a motor vehicle certificate of registration for every \$100 and also for any fractional part of \$100 of the value of the motor vehicle</p>	<p>0.40</p>	<p>The person in whose name the certificate is issued.</p>
<p>PARTITION— (1) The principal or only instrument effecting a partition of any property.</p>	<p>A fixed duty of \$3.00 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</p>	<p>The persons making the partition or any one or more of them.</p>

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
\$ c		
PARTITION— <i>continued.</i> (1) The principal or only instrument— <i>continued.</i>	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 persons making the partition or any one or more of them.
(2) In any other case	3.00	
POLICIES OF INSURANCE—		
(1) (a) Upon every policy and every renewal of a policy of insurance for a term of one year or less—	0.04	The company or person issuing the policy.
For every \$100 and also for any fractional part of \$100 insured ..		
(b) Upon every policy and every renewal of a policy of insurance for a term of more than one year—	0.04	
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 ..		
(c) Upon every policy and every renewal of a policy of insurance against liability for injury to the property or persons of third persons (whether included in any other policy of insurance or not)	0.15	
(d) Upon every policy of re-insurance and every renewal thereof where the original policy of insurance has been duly stamped ..	0.15	
(e) Upon every policy of insurance not otherwise provided for in subparagraphs (a) to (d) inclusive of this paragraph and every renewal thereof	0.15	

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<i>POLICIES OF INSURANCE—continued.</i>	\$ c	
(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.)	0.35	The transferee or assignee.
(3) Upon every transfer or assignment of a life policy otherwise than by way of mortgage or release of mortgage.	The same duty as on a conveyance.	The transferee or assignee.
<i>Exemptions.—</i>		
(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		

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
\$ c		
<p>POLICIES OF INSURANCE—<i>continued.</i> <i>Exemptions—continued.</i> pursuance of a cover-note which has been duly stamped as a policy.</p> <p>(g) Any policy issued to the original insured or his personal representatives in pursuance of a duly stamped certificate of insurance.</p> <p>(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.</p> <p>(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.</p>		
<p>REAL PROPERTY ACT, 1900, as amended—</p>		
<p>(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.</p>	3.00	The applicant.
<p>(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.</p>	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.	The nominee.

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
REAL PROPERTY ACT, 1900, as amended— <i>continued.</i>		
(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.	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.
(5) Memorandum of lease or promise of or agreement therefor.	The same duty as on a lease.	The lessee.
(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.	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.
(7) Transfer of a mortgage or an encumbrance made otherwise than by way of mortgage or discharge of mortgage.	The same duty as is payable on a conveyance.	The transferee.

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
REAL PROPERTY ACT, 1900, as amended—<i>continued.</i>	\$ c	
(8) Consent by an executor or administrator to a transmission application by a devisee or person entitled on intestacy.	3.00	The devisee or person entitled on intestacy.
(9) Application by tenant in tail for entry of title in fee simple.	3.00	The applicant.
(10) Release or disclaimer of power.	3.00	The person entitled to exercise the power.
(11) Application for discharge or modification of restrictive covenant.	3.00	} The applicant.
(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.	3.00	
(13) Application to cancel notifications of leases or underleases as upon merger.	3.00	
(14) A transmission application to a devisee who is also the sole executor or administrator.	3.00	
<i>Exemptions.—</i>		
(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 \$5 and upwards.	0.03	The person giving the receipt.
<i>Exemptions.—</i>		
(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.		

Stamp Duties (Amendment).

 SECOND SCHEDULE—*continued.*

 STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>RECEIPT OR DISCHARGE—<i>continued.</i> <i>Exemptions—continued.</i></p> <p>(c) Any receipt given for or upon the payment of money to or for the use of Her Majesty.</p> <p>(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.</p> <p>(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.</p> <p>(f) An acknowledgment of the receipt of a bill of exchange or promissory note payable in either case otherwise than on demand.</p> <p>(g) Any receipt endorsed 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.</p> <p>(h) Any receipt given by depositors on receiving deposits from any savings bank authorised to carry on banking business under a law of a State or of the Commonwealth of Australia.</p>		

Stamp Duties (Amendment).

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

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>RECEIPT OR DISCHARGE—<i>continued.</i> <i>Exemptions—continued.</i></p> <p>(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.</p> <p>(j) Any receipt given in anticipation of a Bill of Lading and not to be used in lieu thereof.</p> <p>(k) Receipts for the payment of any interest on debentures, stock, or Treasury Bills of the Government of New South Wales.</p> <p>(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 Governments.</p> <p>(m) Any receipt given for or upon the payment of money for the use of any Public Hospital.</p>		

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>RECEIPT OR DISCHARGE—<i>continued.</i> <i>Exemptions—continued.</i></p> <p>(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.</p> <p>(o) Receipts for moneys paid to a Pastures Protection Board under Part IV of the Pastures Protection Act, 1934, as amended.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>		

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>RECEIPT OR DISCHARGE—<i>continued.</i> <i>Exemptions—continued.</i></p> <p>(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.</p> <p>(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.</p> <p>(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.</p>		
<p>DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—</p> <p>Any direction in writing executed for the purposes of subsection (1) of section 94A of this Act shall be chargeable with duty, as follows:—</p> <p>(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.</p> <p>(b) In any case other than that mentioned in the preceding subparagraph (a).....</p>	<p>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.</p> <p>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.</p>	<p>The person to whom the shares are to be issued or allotted.</p>

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—<i>continued.</i> <i>Exemption.</i>—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.</p>	<p>\$ c</p>	
<p>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 Where the shares or the right to the shares comprised in the transfer are listed on the Sydney Stock Exchange, adhesive stamp may be used, which stamp shall be affixed and cancelled by the transferee as provided by this Act.</p>	<p>0.04</p>	<p>The transferee.</p>
<p>(2) Upon the transfer of shares or of rights to shares made without consideration in money or money's worth.</p>	<p>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.</p>	<p>The parties to the transfer or any one or more of them.</p>

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
TRANSFER OF SHARES—<i>continued.</i>	\$ c	
(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.	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.	The parties to the transfer or any one or more of them.
(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.	3.00 or ad valorem duty at the rate of 4c 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.	0.35	The transferee.
<i>Exemptions.—</i>		
(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		

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>TRANSFER OF SHARES—<i>continued.</i> <i>Exemptions—continued.</i> 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.</p>		

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 one hundred and fifty dollars 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.

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*GENERAL EXEMPTIONS FROM STAMP DUTY—*continued.*

(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.

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

GENERAL EXEMPTIONS FROM STAMP DUTY—*continued.*

(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 therefor.

(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.

(19) In the case of a council, county council or urban committee within the meaning of the Local Government Act, 1919, as amended, the following instruments:—

- (a) any bill of exchange, order or receipt issued or given by any such council or committee;
- (b) any motor vehicle certificate of registration issued to any such council or committee;
- (c) any other instrument executed by or on behalf of any such council or committee in respect of which instrument such council or committee is the person described in this Act as the person primarily liable;
- (d) any policy of insurance taken out by or on behalf of any such council or committee,

not being instruments issued, given, taken out, or executed by, to or on behalf of any such council or committee in connection with or arising from the establishment, acquisition and operation of any trading undertaking within the meaning of the Local Government Act, 1919, as amended.

Stamp Duties (Amendment).

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

Subst. Sixth
Schedule.

SIXTH SCHEDULE.

RATE OF STAMP DUTY to be paid pursuant to subparagraph (ii) of paragraph (a) of subsection three of section sixty-six or paragraph (ii) of subsection (3A) of that section on certain conveyances made without consideration in money or money's worth or with a consideration in money or money's worth of less than the unencumbered value of the property conveyed.

Amount or Value.		Rate per centum of Duty.
Not exceeding	\$2,000	3
Exceeding	\$2,000 but not exceeding \$4,000	3½
"	\$4,000 " " " \$6,000	3¾
"	\$6,000 " " " \$8,000	4
"	\$8,000 " " " \$10,000	4½
"	\$10,000 " " " \$12,000	4¾
"	\$12,000 " " " \$14,000	4¾
"	\$14,000 " " " \$16,000	5
"	\$16,000 " " " \$18,000	5½
"	\$18,000 " " " \$20,000	5½
"	\$20,000 " " " £22,000	5¾
"	\$22,000 " " " \$24,000	6
"	\$24,000 " " " \$26,000	6½
"	\$26,000 " " " \$28,000	6½
"	\$28,000 " " " \$30,000	6¾
"	\$30,000 " " " \$32,000	7
"	\$32,000 " " " \$34,000	7½
"	\$34,000 " " " \$36,000	7½
"	\$36,000 " " " \$38,000	7¾
"	\$38,000 " " " \$40,000	8
"	\$40,000 " " " \$42,000	8½
"	\$42,000 " " " \$44,000	8½
"	\$44,000 " " " \$46,000	8¾
"	\$46,000 " " " \$48,000	9
"	\$48,000 " " " \$50,000	9½
"	\$50,000 " " " \$52,000	9½
"	\$52,000 " " " \$54,000	9¾
"	\$54,000 " " " \$56,000	10
"	\$56,000 " " " \$58,000	10½
"	\$58,000 " " " \$60,000	10½
"	\$60,000 " " " \$62,000	10¾
"	\$62,000 " " " \$64,000	11
"	\$64,000 " " " \$66,000	11½
"	\$66,000 " " " \$68,000	11½
"	\$68,000 " " " \$70,000	11¾
"	\$70,000 " " " \$72,000	12
"	\$72,000 " " " \$74,000	12½
"	\$74,000 " " " \$76,000	12½
"	\$76,000 " " " \$78,000	12¾
"	\$78,000 " " " \$80,000	13
"	\$80,000 " " " \$82,000	13½
"	\$82,000 " " " \$84,000	13½
"	\$84,000 " " " \$86,000	13¾

SIXTH

Stamp Duties (Amendment).

SIXTH SCHEDULE—*continued.*

Amount or Value.		Rate per centum of Duty.
Exceeding	\$86,000 but not exceeding \$88,000	.. .. 14
"	\$88,000 " " " \$90,000	.. .. 14 $\frac{1}{4}$
"	\$90,000 " " " \$92,000	.. .. 14 $\frac{1}{2}$
"	\$92,000 " " " \$94,000	.. .. 14 $\frac{3}{4}$
"	\$94,000 " " " \$96,000	.. .. 15
"	\$96,000 " " " \$98,000	.. .. 15 $\frac{1}{4}$
"	\$98,000 " " " \$100,000	.. .. 15 $\frac{1}{2}$
"	\$100,000 " " " \$102,000	.. .. 15 $\frac{3}{4}$
"	\$102,000 " " " \$104,000	.. .. 16
"	\$104,000 " " " \$106,000	.. .. 16 $\frac{1}{4}$
"	\$106,000 " " " \$108,000	.. .. 16 $\frac{1}{2}$
"	\$108,000 " " " \$110,000	.. .. 16 $\frac{3}{4}$
"	\$110,000 " " " \$112,000	.. .. 17
"	\$112,000 " " " \$114,000	.. .. 17 $\frac{1}{4}$
"	\$114,000 " " " \$116,000	.. .. 17 $\frac{1}{2}$
"	\$116,000 " " " \$118,000	.. .. 17 $\frac{3}{4}$
"	\$118,000 " " " \$120,000	.. .. 18
"	\$120,000 " " " \$122,000	.. .. 18 $\frac{1}{4}$
"	\$122,000 " " " \$124,000	.. .. 18 $\frac{1}{2}$
"	\$124,000 " " " \$126,000	.. .. 18 $\frac{3}{4}$
"	\$126,000 " " " \$128,000	.. .. 19
"	\$128,000 " " " \$130,000	.. .. 19 $\frac{1}{4}$
"	\$130,000 " " " \$132,000	.. .. 19 $\frac{1}{2}$
"	\$132,000 " " " \$134,000	.. .. 19 $\frac{3}{4}$
"	\$134,000 " " " \$136,000	.. .. 20
"	\$136,000 " " " \$138,000	.. .. 20 $\frac{1}{4}$
"	\$138,000 " " " \$140,000	.. .. 20 $\frac{1}{2}$
"	\$140,000 " " " \$142,000	.. .. 20 $\frac{3}{4}$
"	\$142,000 " " " \$144,000	.. .. 21
"	\$144,000 " " " \$146,000	.. .. 21 $\frac{1}{4}$
"	\$146,000 " " " \$148,000	.. .. 21 $\frac{1}{2}$
"	\$148,000 " " " \$150,000	.. .. 21 $\frac{3}{4}$
"	\$150,000 " " " \$152,000	.. .. 22
"	\$152,000 " " " \$154,000	.. .. 22 $\frac{1}{5}$
"	\$154,000 " " " \$156,000	.. .. 22 $\frac{2}{5}$
"	\$156,000 " " " \$158,000	.. .. 22 $\frac{3}{5}$
"	\$158,000 " " " \$160,000	.. .. 22 $\frac{4}{5}$
"	\$160,000 " " " \$162,000	.. .. 23
"	\$162,000 " " " \$164,000	.. .. 23 $\frac{1}{5}$
"	\$164,000 " " " \$166,000	.. .. 23 $\frac{2}{5}$
"	\$166,000 " " " \$168,000	.. .. 23 $\frac{3}{5}$
"	\$168,000 " " " \$170,000	.. .. 23 $\frac{4}{5}$
"	\$170,000 " " " \$172,000	.. .. 24
"	\$172,000 " " " \$174,000	.. .. 24 $\frac{1}{5}$
"	\$174,000 " " " \$176,000	.. .. 24 $\frac{2}{5}$
"	\$176,000 " " " \$178,000	.. .. 24 $\frac{3}{5}$
"	\$178,000 " " " \$180,000	.. .. 24 $\frac{4}{5}$
"	\$180,000 " " " \$182,000	.. .. 25
"	\$182,000 " " " \$184,000	.. .. 25 $\frac{1}{5}$
"	\$184,000 " " " \$186,000	.. .. 25 $\frac{2}{5}$
"	\$186,000 " " " \$188,000	.. .. 25 $\frac{3}{5}$
"	\$188,000 " " " \$190,000	.. .. 25 $\frac{4}{5}$
"	\$190,000 " " " \$192,000	.. .. 26
"	\$192,000 " " " \$194,000	.. .. 26 $\frac{1}{5}$
"	\$194,000 " " " \$196,000	.. .. 26 $\frac{2}{5}$
"	\$196,000 " " " \$198,000	.. .. 26 $\frac{3}{5}$
"	\$198,000 " " " \$200,000	.. .. 26 $\frac{4}{5}$
"	\$200,000 .. ..	.. .. 27

(n)

Stamp Duties (Amendment).

(n) by inserting next after the Seventh Schedule the following new Schedule :—

New Schedule 7A.

SCHEDULE 7A.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales.

First Column.	Second Column.	Third Column.	Fourth Column.
On so much of the final balance of the estate as consists of:— (a) property which passes under the will or devolves upon the intestacy of the deceased to the widow or lineal issue of the deceased; (b) property of any class not falling within paragraph (a) above, which, in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the widow or lineal issue of the deceased.	On so much of the final balance of the estate as consists of:— (a) property which passes under the will or devolves upon the intestacy of the deceased to the widow, lineal ancestor, brother or sister or issue of a brother or sister of the deceased; (b) property of any class not falling within paragraph (a) above, which, in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the deceased to the widow, lineal ancestor, brother or sister or issue of a brother or sister of the deceased.	On so much of the final balance of the estate as consists of:— (a) property which passes under the will of the deceased to or for the benefit of a public hospital or trustees for the relief of poverty or the promotion of education in New South Wales; (b) property of any class not falling within paragraph (a) above, which, or the value of which, is included in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the deceased to or for the benefit of a public hospital or trustees for the relief of poverty or the promotion of education in New South Wales.	On so much of the final balance of the estate as consists of property not otherwise provided for in the First, Second or Third Column of this Schedule.
Rate per centum. 3	Rate per centum. 5	Rate per centum. 2	Rate per centum. 8
Not exceeding \$2,000	5	2	8
Exceeding— \$2,000 but not exceeding \$4,000	5½	2½	8½

Final balance of estate.

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 7A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—continued.

Final balance of estate—continued.	First Column— <i>ctd.</i> Rate per centum.	Second Column— <i>ctd.</i> Rate per centum.	Third Column— <i>ctd.</i> Rate per centum.	Fourth Column— <i>ctd.</i> Rate per centum.
Exceeding—				
\$4,000 but not exceeding \$6,000	3½	5½	2½	8½
\$6,000 "	4	6	2½	9
\$8,000 "	4½	6½	3	9½
\$10,000 "	4½	6½	3	9½
\$12,000 "	4½	6½	3	9½
\$14,000 "	5	7	3½	10
\$16,000 "	5½	7½	3½	10½
\$18,000 "	5½	7½	4	10½
\$20,000 "	5½	7½	4	10½
\$22,000 "	6	8	4½	11
\$24,000 "	6½	8½	4½	11½
\$26,000 "	6½	8½	5	11½
\$28,000 "	6½	8½	5	11½
\$30,000 "	7	9	5½	12
\$32,000 "	7	9	5½	12
\$34,000 "	7½	9½	6	12½
\$36,000 "	7½	9½	6	12½
\$38,000 "	7½	9½	6	12½
\$40,000 "	8	10	6½	13
\$42,000 "	8	10	6½	13
\$44,000 "	8½	10½	6½	13½
\$46,000 "	8½	10½	7	13½
\$48,000 "	8½	11	7½	14
\$50,000 "	9	11	7½	14
\$52,000 "	9	11	8	14½
\$54,000 "	9½	11½	8	14½
\$56,000 "	10	12	8½	15
\$58,000 "	10½	12½	8½	15½
\$60,000 "	10½	12½	9	15½

Stamp Duties (Amendment).

SCHEDULE 7A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—continued.

Final balance of estate—continued.	First Column— <i>cid.</i> Rate per centum.	Second Column— <i>cid.</i> Rate per centum.	Third Column— <i>cid.</i> Rate per centum.	Fourth Column— <i>cid.</i> Rate per centum.
Exceeding—				
\$60,000 but not exceeding	10½	12½	9½	15½
\$62,000	11	13	9½	16
\$64,000	11½	13½	10	16½
\$66,000	11½	13½	10½	16½
\$68,000	11½	13½	10½	16½
\$70,000	12	14	10½	17
\$72,000	12½	14½	11	17½
\$74,000	12½	14½	11½	17½
\$76,000	12½	14½	11½	17½
\$78,000	13	15	11½	18
\$80,000	13½	15½	12	18½
\$82,000	13½	15½	12½	18½
\$84,000	13½	15½	12½	18½
\$86,000	14	16	12½	19
\$88,000	14½	16½	13	19½
\$90,000	14½	16½	13½	19½
\$92,000	14½	16½	13½	19½
\$94,000	14½	16½	13½	19½
\$96,000	15	17	13½	20
\$98,000	15½	17½	14	20½
\$100,000	15½	17½	14½	20½
\$102,000	15½	17½	14½	20½
\$104,000	16	18	14½	21
\$106,000	16½	18½	15	21½
\$108,000	16½	18½	15½	21½
\$110,000	16½	18½	15½	21½
\$112,000	17	19	15½	22
\$114,000	17½	19½	16	22½
\$116,000	17½	19½	16½	22½

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SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 7A—*continued.*

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—*continued.*

Final balance of estate— <i>continued.</i>	Rate per centum.			
	First Column— <i>ctd.</i>	Second Column— <i>ctd.</i>	Third Column— <i>ctd.</i>	Fourth Column— <i>ctd.</i>
Exceeding—				
\$116,000 but not exceeding	17½	19½	16½	22½
\$118,000	18	20	16½	23
\$120,000	18½	20½	17	23½
\$122,000	18½	20½	17½	23½
\$124,000	18½	20½	17½	23½
\$126,000	18½	20½	17½	23½
\$128,000	19	21	17½	24
\$130,000	19½	21½	17½	24½
\$132,000	19½	21½	18	24½
\$134,000	19½	21½	18	24½
\$136,000	20	22	18½	25
\$138,000	20	22	18½	25
\$140,000	20½	22½	18½	25½
\$142,000	20½	22½	18½	25½
\$144,000	21	23	19	26
\$146,000	21	23	19½	26½
\$148,000	21	23	19½	26½
\$150,000	21½	23½	19½	26½
\$152,000	22	24	20	27
\$154,000	22	24	20	27
\$156,000	22½	24½	20½	27½
\$158,000	22½	24½	20½	27½
\$160,000	22½	24½	20½	27½
\$162,000	23	25	21	28
\$164,000	23	25	21	28
\$166,000	23	25	21	28
\$168,000	23	25	21	28
\$170,000	23	25	21	28
\$172,000	24	26	22	29

Stamp Duties (Amendment).

SCHEDULE 7A—*continued.*

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—*continued.*

Final balance of estate— <i>continued.</i>	First Column— <i>cid.</i>	Second Column— <i>cid.</i>	Third Column— <i>cid.</i>	Fourth Column— <i>cid.</i>
	Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
Exceeding—				
\$172,000 but not exceeding \$174,000	24½	26½	22½	29½
\$174,000	24½	26½	22½	29½
\$176,000	24½	26½	22½	29½
\$178,000	24½	26½	22½	29½
\$180,000	25	27	23	30
\$182,000	25½	27½	23½	30½
\$184,000	25½	27½	23½	30½
\$186,000	25½	27½	23½	30½
\$188,000	25½	27½	23½	30½
\$190,000	26	28	24	31
\$192,000	26½	28½	24½	31½
\$194,000	26½	28½	24½	31½
\$196,000	26½	28½	24½	31½
\$198,000	26½	28½	24½	31½
\$200,000	27	29	25	32
Exceeding \$200,000	..	..	..	..

D

(c)

Stamp Duties (Amendment).

New
Schedule 8A.

(o) by inserting next after the Eighth Schedule the following new Schedule:—

SCHEDULE 8A.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled outside New South Wales.

	First Column.	Second Column.
	On so much of the final balance of the estate as consists of:—	On so much of the final balance of the estate as consists of property not otherwise provided for in the First Column of this Schedule.
	(a) property which passes under the will of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales;	
	(b) property of any class not falling within paragraph (a) above which, or the value of which, is included in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales.	
Final balance of estate.		
	Rate per centum of Duty.	Rate per centum of Duty.
Not exceeding \$1,000	3	8
Exceeding—		
\$1,000 but not exceeding \$2,000	3½	8½
\$2,000 " " \$4,000	3¾	8¾
\$4,000 " " \$6,000	4	9
\$6,000 " " \$8,000	4½	9½
\$8,000 " " \$10,000	4¾	9¾
\$10,000 " " \$12,000	5	10
\$12,000 " " \$14,000	5½	10½
\$14,000 " " \$16,000	5¾	10¾
\$16,000 " " \$18,000	6	11
\$18,000 " " \$20,000	6½	11½

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 8A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled outside New South Wales—continued.

Final balance of estate—continued.		First Column—contd.	Second Column—contd.
		Rate per centum of Duty.	Rate per centum of Duty.
Exceeding—			
\$20,000 but not exceeding	\$22,000	6 $\frac{2}{3}$	11 $\frac{2}{3}$
\$22,000	\$24,000	7	12
\$24,000	\$26,000	7 $\frac{1}{3}$	12 $\frac{1}{3}$
\$26,000	\$28,000	7 $\frac{2}{3}$	12 $\frac{2}{3}$
\$28,000	\$30,000	8	13
\$30,000	\$32,000	8 $\frac{1}{3}$	13 $\frac{1}{3}$
\$32,000	\$34,000	8 $\frac{2}{3}$	13 $\frac{2}{3}$
\$34,000	\$36,000	9	14
\$36,000	\$38,000	9 $\frac{1}{3}$	14 $\frac{1}{3}$
\$38,000	\$40,000	9 $\frac{2}{3}$	14 $\frac{2}{3}$
\$40,000	\$42,000	10	15
\$42,000	\$44,000	10 $\frac{1}{3}$	15 $\frac{1}{3}$
\$44,000	\$46,000	10 $\frac{2}{3}$	15 $\frac{2}{3}$
\$46,000	\$48,000	11	16
\$48,000	\$50,000	11 $\frac{1}{3}$	16 $\frac{1}{3}$
\$50,000	\$52,000	11 $\frac{2}{3}$	16 $\frac{2}{3}$
\$52,000	\$54,000	12	17
\$54,000	\$56,000	12 $\frac{1}{3}$	17 $\frac{1}{3}$
\$56,000	\$58,000	12 $\frac{2}{3}$	17 $\frac{2}{3}$
\$58,000	\$60,000	13	18
\$60,000	\$62,000	13 $\frac{1}{3}$	18 $\frac{1}{3}$
\$62,000	\$64,000	13 $\frac{2}{3}$	18 $\frac{2}{3}$
\$64,000	\$66,000	14	19
\$66,000	\$68,000	14 $\frac{1}{3}$	19 $\frac{1}{3}$
\$68,000	\$70,000	14 $\frac{2}{3}$	19 $\frac{2}{3}$
\$70,000	\$72,000	15	20
\$72,000	\$74,000	15 $\frac{1}{3}$	20 $\frac{1}{3}$
\$74,000	\$76,000	15 $\frac{2}{3}$	20 $\frac{2}{3}$
\$76,000	\$78,000	16	21
\$78,000	\$80,000	16 $\frac{1}{3}$	21 $\frac{1}{3}$
\$80,000	\$82,000	16 $\frac{2}{3}$	21 $\frac{2}{3}$
\$82,000	\$84,000	17	22
\$84,000	\$86,000	17 $\frac{1}{3}$	22 $\frac{1}{3}$
\$86,000	\$88,000	17 $\frac{2}{3}$	22 $\frac{2}{3}$
\$88,000	\$90,000	18	23
\$90,000	\$92,000	18 $\frac{1}{3}$	23 $\frac{1}{3}$
\$92,000	\$94,000	18 $\frac{2}{3}$	23 $\frac{2}{3}$
\$94,000	\$96,000	19	24
\$96,000	\$98,000	19 $\frac{1}{3}$	24 $\frac{1}{3}$
\$98,000	\$100,000	19 $\frac{2}{3}$	24 $\frac{2}{3}$
\$100,000	\$102,000	20	25
\$102,000	\$104,000	20 $\frac{1}{3}$	25 $\frac{1}{3}$
\$104,000	\$106,000	20 $\frac{2}{3}$	25 $\frac{2}{3}$
\$106,000	\$108,000	20 $\frac{2}{3}$	26
\$108,000	\$110,000	20 $\frac{2}{3}$	26 $\frac{1}{3}$
\$110,000	\$112,000	21	26 $\frac{2}{3}$
\$112,000	\$114,000	21 $\frac{1}{3}$	27

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 8A—*continued.*

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled outside New South Wales—*continued.*

Final balance of estate— <i>continued.</i>	First Column— <i>contd.</i>	Second Column— <i>contd.</i>
	Rate per centum of Duty.	Rate per centum of Duty.
Exceeding—		
\$114,000 but not exceeding \$116,000	21 $\frac{1}{2}$	27 $\frac{1}{2}$
\$116,000 " "	21 $\frac{3}{4}$	27 $\frac{3}{4}$
\$118,000 " "	21 $\frac{1}{2}$	28
\$120,000 " "	22	28 $\frac{1}{2}$
\$122,000 " "	22 $\frac{1}{4}$	28 $\frac{3}{4}$
\$124,000 " "	22 $\frac{1}{2}$	29
\$126,000 " "	22 $\frac{3}{4}$	29 $\frac{1}{4}$
\$128,000 " "	22 $\frac{1}{2}$	29 $\frac{1}{2}$
\$130,000 " "	23	30
\$132,000 " "	23 $\frac{1}{4}$	30 $\frac{1}{4}$
\$134,000 " "	23 $\frac{1}{2}$	30 $\frac{1}{2}$
\$136,000 " "	23 $\frac{3}{4}$	30 $\frac{3}{4}$
\$138,000 " "	23 $\frac{1}{2}$	30 $\frac{3}{4}$
\$140,000 " "	24	31
\$142,000 " "	24 $\frac{1}{4}$	31 $\frac{1}{4}$
\$144,000 " "	24 $\frac{1}{2}$	31 $\frac{1}{2}$
\$146,000 " "	24 $\frac{3}{4}$	31 $\frac{3}{4}$
\$148,000 " "	24 $\frac{1}{2}$	31 $\frac{3}{4}$
Exceeding \$150,000	25	32

Amendment
of Act No.
47, 1920.
Schedule.

4. The Principal Act, as amended by this Act, is amended by omitting, wherever occurring in those enactments thereof specified in the first column of the Schedule to this Act, the words specified opposite thereto in the second column of that Schedule and by inserting in lieu thereof the words specified opposite thereto in the third column of that Schedule.

Amendment
of Act No.
56, 1931.
Sec. 8.
(Betting
tickets.)

5. (1) The Finance (Greyhound-racing Taxation) Act, 1931-1955, is amended—

- (a) by omitting from section eight the words "Stamp Duties Act, 1920-1955" and by inserting in lieu thereof the words "Stamp Duties Act, 1920-1965";
- (b) by omitting from the same section the word "twopence" and by inserting in lieu thereof the words "two cents";
- (c) by omitting from the same section the words "one penny" and by inserting in lieu thereof the words "one cent".

(2)

Stamp Duties (Amendment).

(2) 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, 1931-1965.

6. (1) The Companies (Death Duties) Act, 1901-1944, is amended—

(a) by inserting in subsection one of section ten after the words "Stamp Duties (Amendment) Act, 1931," where secondly occurring the words "and at the rate set out in the Ninth Schedule to the Stamp Duties Act, 1920-1965, for an estate the final balance of which is equal to the value of the said shares and stock where such member dies on or after the appointed day as defined in section three of the Stamp Duties Act, 1920-1965";

(b) by omitting from section 11B the figures "1933" and by inserting in lieu thereof the figures "1965";

(2) The Companies (Death Duties) Act, 1901, as amended by subsequent Acts and by this Act, may be cited as the Companies (Death Duties) Act, 1901-1965.

7. The Principal Act is further amended by inserting at the end thereof the following new Schedule:—

NINTH SCHEDULE.

	Final Balance of Estate.	Rate per centum of Duty.
Not exceeding	\$1,000	3
Exceeding	\$1,000 but not exceeding	\$2,000 .. 3 $\frac{1}{3}$
"	\$2,000 " "	\$4,000 .. 3 $\frac{2}{3}$
"	\$4,000 " "	\$6,000 .. 4
"	\$6,000 " "	\$8,000 .. 4 $\frac{1}{3}$
"	\$8,000 " "	\$10,000 .. 4 $\frac{2}{3}$
"	\$10,000 " "	\$12,000 .. 5
"	\$12,000 " "	\$14,000 .. 5 $\frac{1}{3}$

NINTH

Amendment
of Act No.
30, 1901.

Sec. 10.
(Duty on
death of
members.)

Sec. 11B.
(Saving.)

Further
amendment
of Act No.
47, 1920.
New
Schedule.
See Act No.
30, 1901,
s. 10.

Stamp Duties (Amendment).

NINTH SCHEDULE—*continued.*

Final Balance of Estate,		Rate per centum of Duty.
Exceeding	\$14,000 but not exceeding \$16,000 ..	5 $\frac{2}{3}$
"	\$16,000 " " \$18,000 ..	6
"	\$18,000 " " \$20,000 ..	6 $\frac{1}{3}$
"	\$20,000 " " \$22,000 ..	6 $\frac{2}{3}$
"	\$22,000 " " \$24,000 ..	7
"	\$24,000 " " \$26,000 ..	7 $\frac{1}{3}$
"	\$26,000 " " \$28,000 ..	7 $\frac{2}{3}$
"	\$28,000 " " \$30,000 ..	8
"	\$30,000 " " \$32,000 ..	8 $\frac{1}{3}$
"	\$32,000 " " \$34,000 ..	8 $\frac{2}{3}$
"	\$34,000 " " \$36,000 ..	9
"	\$36,000 " " \$38,000 ..	9 $\frac{1}{3}$
"	\$38,000 " " \$40,000 ..	9 $\frac{2}{3}$
"	\$40,000 " " \$42,000 ..	10
"	\$42,000 " " \$44,000 ..	10 $\frac{1}{3}$
"	\$44,000 " " \$46,000 ..	10 $\frac{2}{3}$
"	\$46,000 " " \$48,000 ..	11
"	\$48,000 " " \$50,000 ..	11 $\frac{1}{3}$
"	\$50,000 " " \$52,000 ..	11 $\frac{2}{3}$
"	\$52,000 " " \$54,000 ..	12
"	\$54,000 " " \$56,000 ..	12 $\frac{1}{3}$
"	\$56,000 " " \$58,000 ..	12 $\frac{2}{3}$
"	\$58,000 " " \$60,000 ..	13
"	\$60,000 " " \$62,000 ..	13 $\frac{1}{3}$
"	\$62,000 " " \$64,000 ..	13 $\frac{2}{3}$
"	\$64,000 " " \$66,000 ..	14
"	\$66,000 " " \$68,000 ..	14 $\frac{1}{3}$
"	\$68,000 " " \$70,000 ..	14 $\frac{2}{3}$
"	\$70,000 " " \$72,000 ..	15
"	\$72,000 " " \$74,000 ..	15 $\frac{1}{3}$
"	\$74,000 " " \$76,000 ..	15 $\frac{2}{3}$
"	\$76,000 " " \$78,000 ..	16
"	\$78,000 " " \$80,000 ..	16 $\frac{1}{3}$
"	\$80,000 " " \$82,000 ..	16 $\frac{2}{3}$
"	\$82,000 " " \$84,000 ..	17
"	\$84,000 " " \$86,000 ..	17 $\frac{1}{3}$
"	\$86,000 " " \$88,000 ..	17 $\frac{2}{3}$
"	\$88,000 " " \$90,000 ..	18
"	\$90,000 " " \$92,000 ..	18 $\frac{1}{3}$
"	\$92,000 " " \$94,000 ..	18 $\frac{2}{3}$
"	\$94,000 " " \$96,000 ..	19
"	\$96,000 " " \$98,000 ..	19 $\frac{1}{3}$
"	\$98,000 " " \$100,000 ..	19 $\frac{2}{3}$
"	\$100,000 " " \$102,000 ..	20
"	\$102,000 " " \$104,000 ..	20 $\frac{1}{3}$

NINTH

Stamp Duties (Amendment).

NINTH SCHEDULE—*continued.*

	Final Balance of Estate.		Rate per centum of Duty.
Exceeding	\$104,000	but not exceeding	\$106,000 .. 20 $\frac{2}{5}$
"	\$106,000	" "	\$108,000 .. 20 $\frac{3}{5}$
"	\$108,000	" "	\$110,000 .. 20 $\frac{4}{5}$
"	\$110,000	" "	\$112,000 .. 21
"	\$112,000	" "	\$114,000 .. 21 $\frac{1}{5}$
"	\$114,000	" "	\$116,000 .. 21 $\frac{2}{5}$
"	\$116,000	" "	\$118,000 .. 21 $\frac{3}{5}$
"	\$118,000	" "	\$120,000 .. 21 $\frac{4}{5}$
"	\$120,000	" "	\$122,000 .. 22
"	\$122,000	" "	\$124,000 .. 22 $\frac{1}{5}$
"	\$124,000	" "	\$126,000 .. 22 $\frac{2}{5}$
"	\$126,000	" "	\$128,000 .. 22 $\frac{3}{5}$
"	\$128,000	" "	\$130,000 .. 22 $\frac{4}{5}$
"	\$130,000	" "	\$132,000 .. 23
"	\$132,000	" "	\$134,000 .. 23 $\frac{1}{5}$
"	\$134,000	" "	\$136,000 .. 23 $\frac{2}{5}$
"	\$136,000	" "	\$138,000 .. 23 $\frac{3}{5}$
"	\$138,000	" "	\$140,000 .. 23 $\frac{4}{5}$
"	\$140,000	" "	\$142,000 .. 24
"	\$142,000	" "	\$144,000 .. 24 $\frac{1}{5}$
"	\$144,000	" "	\$146,000 .. 24 $\frac{2}{5}$
"	\$146,000	" "	\$148,000 .. 24 $\frac{3}{5}$
"	\$148,000	" "	\$150,000 .. 24 $\frac{4}{5}$
"	\$150,000	.. .. .	.. .. 25

8. (1) During the first period any instrument on which duty may be denoted by adhesive stamps shall be deemed to be duly stamped if stamped with adhesive stamps the denominations of which are expressed in old currency at the rate of duty chargeable immediately before the appointed day. Transitory provisions.
(Adhesive stamps.)

(2) During the second period adhesive stamps the denominations of which are expressed in old currency may be used to denote duty at the equivalent value in decimal currency calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

Stamp Duties (Amendment).

Transitory provisions.
(Bills of exchange, promissory notes, &c.)

9. (1) (a) Bills of exchange forms which have before the appointed day been printed to the order of a bank under license issued under the provisions of the Principal Act, and are impressed with fourpence stamp duty and are either in the possession of the printer or of the bank upon the appointed day and are unused shall be deemed to be duly stamped with four cents stamp duty.

(b) Any bank which upon the appointed day is in possession of bills of exchange forms referred to in paragraph (a) of this subsection shall within one month of the appointed day 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 four cents per form or additional duty of two-thirds of a cent per form, as the case may require.

(c) Where bills of exchange forms referred to in paragraph (a) of this subsection are upon the appointed day 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 provisions of the Principal Act and the regulations thereunder, pay to the Commissioner the amount of four cents duty on each such form.

(2) (a) This subsection shall apply to bills of exchange and promissory note forms which on the appointed day 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 fourpence stamp duty and are unused.

(b) Any bill of exchange or promissory note drawn or made within New South Wales during the first period on a form to which this subsection applies shall be deemed to be stamped with four cents stamp duty for the purpose of section fifty-one of the Principal Act, as amended by this Act.

(c)

Stamp Duties (Amendment).

(c) Any bill of exchange or promissory note drawn or made during the second period on a form to which this subsection applies shall be deemed to be stamped with four cents stamp duty provided that—

- (i) a one penny or a one cent adhesive stamp is attached and duly cancelled before issue; or
- (ii) such form is impressed at the Stamp Duties Office "Stamp Duty Paid to 4 cents" on payment to the Commissioner at the rate of two-thirds of a cent per form; or
- (iii) such form is at the commencement of the second period one of those in the possession of a person who has more than one thousand of such forms and such person has furnished to the Commissioner a statutory declaration in such form and manner approved by the Commissioner giving particulars and numbers of such forms and has paid to the Commissioner the amount of two-thirds of a cent per form.

(3) (a) Any receipt form issued during the first period and impressed with threepence duty shall be deemed to be stamped with three cents stamp duty for the purpose of section ninety-two of the Principal Act, as amended by this Act.

(b) Any receipt form issued during the second period and impressed with threepence duty shall be deemed to be stamped with three cents stamp duty provided that—

- (i) a one penny or a one cent adhesive stamp is attached and duly cancelled before issue; or
- (ii) such receipt form is at the commencement of the second period one of those in the possession of any person who has furnished to the Commissioner a statutory declaration in such form and manner as approved by the Commissioner giving particulars and numbers of such receipt forms and has paid to the Commissioner the amount of one-half cent per form.

(4)

Stamp Duties (Amendment).

(4) (a) Any betting ticket issued during the first period and impressed with one penny or twopence duty shall be deemed to be stamped with one cent or two cents duty respectively for the purposes of section 45A of the Principal Act, as amended by this Act.

(b) Any betting ticket issued during the second period and impressed with one penny or twopence duty shall be deemed to be stamped with one cent or two cents duty respectively where such betting ticket is at the commencement of the second period in the possession of a bookmaker who has furnished to the Commissioner a statutory declaration in such form and manner as approved by the Commissioner giving particulars and numbers of such betting tickets and has paid to the Commissioner the amount of one-sixth of a cent or one-third of a cent per betting ticket, as the case may require.

(5) During the first period and the second period unused forms other than those to which subsections one, two, three and four of this section apply impressed with duty the denominations of which are expressed in old currency shall be deemed to be stamped at the equivalent amount in decimal currency calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

(6) During the first period an allowance in respect of duty impressed on the unused bills of exchange and receipt forms, and betting tickets referred to in subsections one, two, three and four of this section and unused promissory note forms made under the provisions of section fifteen of the Principal Act may be made without deduction of commission.

(7) (a) Every person licensed to deal in stamps shall as soon as practicable after the appointed day furnish a statement to the Commissioner giving particulars of unused stamps held on the appointed day the denominations of which are expressed in old currency and exchange such stamps at the Stamp Duties Office for stamps the denominations of

which

Stamp Duties (Amendment).

which are expressed in decimal currency being of the equivalent total monetary value calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

(b) During the first period and the second period any person other than a person licensed to deal in stamps may, on application made in such form and manner as may be approved by the Commissioner, exchange at the Stamp Duties Office unused stamps the denominations of which are expressed in old currency for stamps the denominations of which are expressed in decimal currency being of the equivalent total monetary value calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

(8) Sections three and four of the Decimal Currency Act, 1965. shall not apply to this section.

10. The Principal Act is further amended by inserting next after section forty-nine the following new section :—

Further amendment of Act No. 47, 1920.

New sec. 49A.

49A. The duty upon a bill of exchange or a promissory note drawn or made in New South Wales as one of the instruments or documents relating to the export of goods out of the Commonwealth of Australia, may be denoted by adhesive stamps which shall be affixed and cancelled in accordance with the provisions of this Act before issue out of the hands of the person drawing or making such bill or note.

Bills of exchange and promissory notes relating to the export of goods.

11. The Principal Act is further amended by inserting next after section sixty-six the following new section :—

Further amendment of Act No. 47, 1920.

New sec. 66A.

66A. (1) Where it is proved to the satisfaction of the Commissioner that—

Agreements and conveyances on sale—Concession for purchases of private dwelling houses.

(a) land included in an agreement for sale at the date of such agreement was improved, there being erected thereon a private dwelling house; and

(b)

Stamp Duties (Amendment).

- (b) the property comprised in the agreement was being purchased by the person named therein as the purchaser with intent that he and members of his family would use such private dwelling house as their place of residence; and
- (c) such agreement was not entered into by such person with the intention of renting, leasing, or otherwise using such private dwelling house as a source of income or of reselling such private dwelling house at a profit; and
- (d) neither the unencumbered value of such property nor the amount or value of the consideration for the sale calculated and determined in accordance with the provisions of this Act was in excess of five thousand pounds,

the stamp duty chargeable on the agreement for the sale of such property or on the conveyance of such property where the agreement for the sale was not evidenced in writing shall be reduced by an amount equal to ten per centum of the ad valorem duty chargeable on the amount or value of such consideration.

The provisions of this subsection shall apply, mutatis mutandis, to and in respect of an agreement for the exchange of real property being a private dwelling house or a conveyance by way of exchange of real property being a private dwelling house.

(2) In this section "private dwelling house" includes a home unit or a strata lot used as a place of residence.

(3) No assessment of a reduced amount of stamp duty in accordance with this section shall be made by the Commissioner unless there is lodged with the Commissioner the instrument chargeable with ad valorem duty as aforesaid together with such evidence on oath or otherwise including evidence of value as the Commissioner deems necessary.

(4)

Stamp Duties (Amendment).

(4) Until such time as the Commissioner is satisfied in accordance with the provisions of subsection one of this section the reduced amount of stamp duty as aforesaid shall not be the stamp duty chargeable and payable on such instrument.

12. The Principal Act is further amended by inserting at the end of section one hundred and seven the following new subsection : —

Further amendment of Act No. 47, 1920.

(4) (a) This subsection shall apply in the case of every person who dies after the commencement of section twelve of the Stamp Duties (Amendment) Act, 1965, and who was at the date of his death domiciled in New South Wales.

Sec. 107. (Allowance to be made for debts.)

(b) Notwithstanding the provisions of subsections one and two of this section in computing the final balance of the estate of a deceased person to whom this subsection applies an allowance shall be made for the actual expense incurred for the funeral, burial or cremation of the deceased :

Provided that such allowance shall not exceed one hundred and twenty-five pounds :

Provided further that where such allowance is so made the provisions of subparagraph (b) of paragraph (3) of section one hundred and two shall not apply.

13. The Principal Act is further amended by inserting next after section one hundred and thirty-one the following new section : —

Further amendment of Act No. 47, 1920.

New sec. 131A.

131A. (1) A person appointed or employed under this Act or whose services are made use of for the purposes of this Act shall not either directly or indirectly except in the performance of any power, authority, duty or function under this Act, and either while he is, or after he ceases to be so appointed or employed or his services cease to be utilised make a record of or without

Disclosure of information.

the

Stamp Duties (Amendment).

the consent of the Commissioner divulge or communicate to any other person any information acquired by him respecting the affairs of any other person disclosed to or obtained by the Commissioner in the exercise of his powers, authorities, duties or functions.

(2) Nothing in this section shall preclude a person appointed or employed under this Act or whose services are made use of for the purposes of this Act from producing in any court any return, assessment, or notice of assessment, or from divulging or communicating to any court any matter or thing coming under his notice in the performance of his powers, authorities, duties or functions under this Act, where it is necessary to do so for the purposes of carrying into effect the provisions of this Act or in connection with any proceedings before that court.

(3) Any person appointed or employed under this Act or whose services are made use of for the purposes of this Act shall if and when required by the Commissioner to do so, make a statutory declaration to maintain secrecy in conformity with the provisions of this section.

(4) Notwithstanding anything contained in this section the Commissioner may divulge or communicate any information which comes to his knowledge in the performance of his powers, authorities, duties or functions to the Commissioner of Taxation, a Second Commissioner of Taxation, or to a Deputy Commissioner of Taxation of the Commonwealth of Australia or to the authority administering an Act of a State of the Commonwealth relating to stamp duties, death duties or similar legislation, and the divulging or communicating of such information shall not be deemed to be a contravention of this section.

(5) Any person who fails to comply with any provision of this section shall be liable to a fine not exceeding one hundred pounds.

Stamp Duties (Amendment).

THE SCHEDULE.

First Column.	Second Column.	Third Column.
	<i>Omit</i>	<i>Insert</i>
Section 101	"two shillings" ..	"twenty cents"
Section 76	"three shillings and sixpence"	"thirty-five cents"
Sections 41, 42 and 73 ..	"seven shillings and sixpence"	"seventy-five cents"
Section 50	"twenty shillings" ..	"two dollars"
Sections 10, 25, 41 (7), 92 and 123.	"one pound" ..	"two dollars"
Sections 69, 72, 73, 74, 79 and 85.	"one pound ten shillings"	"three dollars"
Section 45	"forty shillings" ..	"four dollars"
Section 45A	"two pounds" ..	"four dollars"
Sections 90 and 92	"two pounds" ..	"five dollars"
Section 25	"three pounds" ..	"six dollars"
Sections 24, 25, 40, 81, 88A, 89, 92, 117, 127A and 145.	"five pounds" ..	"ten dollars"
Sections 12, 22, 45A, 54, 58, 62, 84 and 117.	"ten pounds" ..	"twenty dollars"
Sections 10, 12, 23, 45, 48, 51, 63, 87, 88, 88B, 97B, 122 and 124.	"twenty pounds" ..	"forty dollars"
Section 96	"twenty-five pounds"	"fifty dollars"
Sections 21, 38A, 54, 57A, 97, 102, 117, 120, 122, 127A, 131 and 145.	"fifty pounds" ..	"one hundred dollars"
Sections 45, 78D, 88B, 88C, 93, 94A, 97A, 102, 118, 131A, 135 and 136.	"one hundred pounds"	"two hundred dollars"
Section 107	"one hundred and twenty-five pounds"	"two hundred and fifty dollars"
Section 125	"two hundred pounds"	"four hundred dollars"

THE

Stamp Duties (Amendment).

 THE SCHEDULE—*continued.*

First Column.	Second Column.	Third Column.
	<i>Omit</i>	<i>Insert</i>
Section 124A	“three thousand pounds”	“six thousand dollars”
Section 66A	“five thousand pounds”	“ten thousand dollars”
Sections 118, 120 and 121 ..	“pounds per centum”	“per centum”

 BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1966

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.

ALLAN PICKERING,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 9 December, 1965, A.M.*

New South Wales



ANNO QUARTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 36, 1965.

An Act to make certain provisions relating to stamp duties to be applicable upon the adoption of decimal currency; to reduce certain rates of stamp duty upon motor vehicle certificates of registration and certain transactions relating to purchases of properties; for these and other purposes to amend the Stamp Duties Act, 1920-1964, the Finance (Greyhound-racing Taxation) Act, 1931-1955, and the Companies (Death Duties) Act, 1901-1944; and for purposes connected therewith. [Assented to, 20th December, 1965.]

BE

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

G. R. CRAWFORD,
Chairman of Committees of the Legislative Assembly.

Stamp Duties (Amendment).

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 the same, as follows:—

Short title,
citation and
commence-
ment.

1. (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1965", and shall be read and construed with the Stamp Duties Act, 1920-1964, which Act is in this Act referred to as the Principal Act.

(2) The Principal Act, as amended by this Act, may be cited as the Stamp Duties Act, 1920-1965.

(3) (a) Sections one, two, ten, twelve and thirteen of this Act shall commence upon the day upon which it receives the Royal Assent.

(b) Section eleven of this Act shall commence upon the first day of January, one thousand nine hundred and sixty-six.

(c) Sections three to nine inclusive of this Act and the Schedule thereto shall commence upon the appointed day.

Definitions.

2. In this Act, unless the context or subject-matter otherwise indicates or requires,—

"Appointed day" means the day upon which Part II of the Commonwealth Act commences.

"Commonwealth Act" means the Currency Act 1965 of the Parliament of the Commonwealth of Australia and includes any Act passed in amendment of or substitution for that Act.

"Decimal currency" means the currency provided for by Part II of the Commonwealth Act.

"Old currency" means the currency provided for by the Acts repealed by the Commonwealth Act.

"First period" means that period from the appointed day to a day to be appointed by the Governor and notified by proclamation published in the Gazette.

"Second

Stamp Duties (Amendment).

“Second period” means that period commencing at the termination of the first period to a day to be appointed by the Governor and notified by proclamation published in the Gazette.

3. The Stamp Duties Act, 1920-1964, is amended—

Amendment
of Act
No. 47,
1920.

- (a) by inserting in section three immediately before the definition of “Backer” the following new definition :—

Sec. 3.
(Interpre-
tation.)

“Appointed day” means the day upon which Part II of the Currency Act 1965 of the Parliament of the Commonwealth of Australia commences.

- (b) by inserting next after section five the following new section :—

New sec. 5A.

5A. Where any instrument has been duly stamped in accordance with the law in force before the appointed day and the stamp duty chargeable on any other instrument executed on or after such day is referable to such instrument, the duty chargeable on such other instrument shall be that which would be chargeable were the duty paid on the first mentioned instrument expressed on the basis referred to in section eleven of the Currency Act 1965 of the Parliament of the Commonwealth of Australia.

Construing
duties in
old
currency.

- (c) by inserting next after subsection one of section six the following new paragraph :—

Sec. 6.
(Denoting
of duty.)

Provided that as from the appointed day duty on any instrument may be denoted in terms or in a manner used in connection with the currency provided for by Part II of the Currency Act 1965 of the Parliament of the Commonwealth of Australia or any Act passed in amendment of or substitution for the same.

(d)

Stamp Duties (Amendment).

Sec. 29.
(Instruments
not duly
stamped
inadmis-
sible.)

- (d) by inserting at the end of section twenty-nine the following new paragraph:—

Provided that any instrument chargeable with duty before the appointed day shall be deemed to be duly stamped in accordance with the law in force at the time when it was first executed, notwithstanding that the duty chargeable on such instrument is denoted in terms of the currency provided for by Part II of the Currency Act 1965 of the Parliament of the Commonwealth of Australia or any Act passed in amendment of or substitution for the same.

Sec. 64.
(Contracts
for option.)

- (e) (i) by omitting from subsection one of section sixty-four the word "two-thirds" and by inserting in lieu thereof the word "three-quarters";
- (ii) by omitting from subsection two of the same section the word "one-third" and by inserting in lieu thereof the word "one-quarter";

Sec. 101D.
(Death
Duty—
Local
domicile—
Estates of
persons
dying on
or after the
appointed
day.)

- (f) (i) by inserting next after subparagraph (v) of paragraph (c) of subsection four of section 101D the following new subparagraph:—

(vi) This paragraph shall, in the case of every person who dies on or after the appointed day, whether in New South Wales or elsewhere and who was at the date of his death domiciled in New South Wales, be read and construed as if the words "one thousand pounds" and "two thousand five hundred pounds" wherever occurring in subparagraphs (i) and (ii) of this paragraph were omitted therefrom and the words "two thousand dollars" and "twenty thousand dollars" were respectively inserted in lieu thereof.

(ii)

Stamp Duties (Amendment).

(ii) by inserting next after the same subsection the following new subsection :—

(5) In the case of every person who dies on or after the appointed day, whether in New South Wales or elsewhere, and who was at the date of his death domiciled in New South Wales, this section shall be read and construed as if—

- (a) the words “Seventh Schedule” wherever occurring were omitted from subsection one and the word and symbols “Schedule 7A” were inserted in lieu thereof;
- (b) the words “one pound” were omitted from subsection one and the words “two dollars” were inserted in lieu thereof;
- (c) the words “one thousand pounds” were omitted from paragraph (b) of subsection four wherever occurring and the words “two thousand dollars” were inserted in lieu thereof.

(g) by inserting at the end of section 101E the following new paragraph :—

This section shall, in the case of every person who dies on or after the appointed day, whether in New South Wales or elsewhere, and who was at the date of his death domiciled outside New South Wales, be read and construed as if the words “Eighth Schedule” wherever occurring were omitted therefrom and the word and symbols “Schedule 8A” were inserted in lieu thereof.

Sec. 101E.
(Death
Duty—
Foreign
domicile,
etc.)

(h) by inserting at the end of section 105A the following new subsection :—

(3) In the case of every person who dies on or after the appointed day, this section shall be read and construed as if the words “Seventh Schedule”

Sec. 105A.
(Property
which is
not to be
aggregated.)

in

Stamp Duties (Amendment).

in subsection two of this section were omitted therefrom and the word and symbols "Schedule 7A" were inserted in lieu thereof.

Sec. 112c.
(Abatement
in favour
of widow,
etc., in
certain
cases.)

- (i) by inserting next after subsection (3C) of section 112c the following new subsection :—

(3D) This section shall, in the case of every person who dies on or after the appointed day, be read and construed as if—

(a) the words "seven thousand five hundred pounds" wherever occurring in subsections one and two of this section were omitted therefrom and the words "thirty thousand dollars" were inserted in lieu thereof;

(b) the symbols and figures "£3,000", "£4,000", "£5,000", "£6,000" and "£7,500" wherever occurring in subsection three of this section were omitted therefrom and the symbols and figures "\$22,000", "\$24,000", "\$26,000", "\$28,000" and "\$30,000" were respectively inserted in lieu thereof.

Sec. 112D.
(Non-
aggregated
property,
exemption
from duty
in certain
cases.)

- (j) by inserting at the end of section 112D the following new paragraph :—

This section shall, in the case of every person who dies on or after the appointed day, be read and construed as if the words "seven thousand five hundred pounds" were omitted therefrom and the words "thirty thousand dollars" were inserted in lieu thereof.

Sec. 138.
(Books to
be kept
and receipts
given.)

- (k) by inserting after the word "Schedules" in section one hundred and thirty-eight the words and symbols "and Schedules 7A and 8A";

(l)

Stamp Duties (Amendment).

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

Subst.
Second
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.	\$ c 3.00	The devisee.
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.	0.15	} The parties 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 such letters is stamped with the duty of—	0.15	
<i>Exemptions</i> —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	3.00	
<i>Exemption</i> —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 fifteen cents or three dollars is exempt from such duty.		

SECOND

Stamp Duties (Amendment).

 SECOND SCHEDULE—*continued.*

 STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>AGREEMENT FOR THE SALE OR CONVEYANCE (INCLUDING EXCHANGE) OF ANY PROPERTY—</p> <p>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 three dollars (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 three dollars 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 its particulars of such property and the value thereof and an apportionment of the purchase money in respect thereof.</p>	<p style="text-align: center;">\$ c</p> <p>The same duty as on a conveyance of the property.</p>	<p>The purchaser or person deemed to be the purchaser, or the person to whom the property is agreed to be conveyed.</p>
<p>APPOINTMENT OF TRUSTEES—</p> <p>For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof.</p> <p><i>Exemptions—</i></p> <p>(a) The appointment of a trustee by a will.</p> <p>(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.</p>	<p style="text-align: center;">3.00</p>	<p>The person making or executing the appointment (in the case of an instrument) and the trustee or trustees in any other case.</p>

SECOND

Stamp Duties (Amendment).

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

Nature of Instrument	Amount of Duty	Persons primarily liable
\$ c		
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.
(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.	3.00	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 \$40	0.20	} The person making or executing the award.
Exceeds \$40 and does not exceed \$100	0.35	
Exceeds \$100 and does not exceed \$200	0.75	
Exceeds \$200 and does not exceed \$400	1.50	
Exceeds \$400 and does not exceed \$1,000	2.25	
Exceeds \$1,000	3.00	
<i>Exemption</i> —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 Com-		
position to be paid quarterly by		
banks in lieu of duties on promi-		
sory notes payable on demand		
issued by them—		
For every \$200 and also for any	4.00	The bank.
remaining fractional part of \$200		
of the amount of such notes in		
circulation as certified under the		
Banks and Bank Holidays Act,		
1912, as amended.		

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	
BETTING TICKETS—		
Where the betting ticket is issued in the saddling paddock of a racecourse.	0.02	} The book-maker.
Where the betting ticket is issued in any part of a racecourse except the saddling paddock.	0.01	
BILL OF EXCHANGE AND PROMISSORY NOTES—		
Payable on demand and sola	0.04	} The drawer or acceptor of a bill of exchange and the maker of a promissory note.
Payable otherwise than on demand—		
Where the amount or value of the money for which the bill is drawn does not exceed \$50	0.05	
Where such amount or value exceeds \$50, for every \$50 and every fractional part of \$50.	0.05	
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 any savings bank authorised to carry on banking business under a law of a State or of the Commonwealth of Australia.		

SECOND

Stamp Duties (Amendment).

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

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>BILL OF EXCHANGE AND PROMISSORY NOTES—<i>continued.</i> <i>Exemptions—continued.</i></p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>	<p>\$ c</p>	
<p>BILL OF LADING OR RECEIPT for any goods, merchandise, or effects to be carried to any place outside New South Wales—</p> <p>For every such bill of lading or copy thereof</p> <p>For every such receipt or copy thereof</p>	<p>0.15</p> <p>0.15</p>	<p>The person by whom the goods are consigned.</p>

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	
CHARTER PARTY for conveyance beyond or coastwise within New South Wales.....	0.15	The charterer.
COMPANIES— Upon each of the following instruments—		
(i) Memorandum of association	} 3.00	The company.
(ii) Articles of association		
(iii) Every certificate of incorporation		
<i>Exemption.</i> —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.....	0.04	The person who makes or executes the contract note.
<i>Exemptions.</i> —		
(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.		

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
CONVEYANCES OF ANY PROPERTY—		
	\$ c	
(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—		The purchaser, or in the case of an exchange the person deemed to be the purchaser.
Where the amount of such consideration does not exceed \$100	1.25	
Exceeds \$100 and does not exceed \$200	2.50	
Exceeds \$200 but does not exceed \$14,000, for every \$200 and also for any remaining fractional part of \$ 200 of such amount	2.50	
Exceeds \$14,000— For every \$200 of the first \$14,000 of such amount ..	2.50	
And in addition thereto, for every \$200 and also for any remaining fractional part of \$200 in excess of the first \$14,000	3.00	
(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)—		The parties to the conveyance or any one or more of them.
On the amount or value of all encumbrances (certain or contingent) subject to which the property is conveyed.	At the rate specified in paragraph (1) above in the case of property other than shares or rights to shares and in the	

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i> (2) Upon every conveyance—<i>contd.</i> On the amount—<i>continued.</i></p>	<p>case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of Shares" herein.</p>	
<p>And in addition— On the value of the property conveyed</p>	<p>At the rate specified in the Sixth Schedule to this Act for an amount equal to the total amount obtained by aggregating together—</p> <p>(a) the value of the property so conveyed; and</p> <p>(b) the value 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 conveyer 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</p>	

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i> (2) Upon every conveyance—<i>continued.</i> And in addition—<i>continued.</i> On the value of the property conveyed—<i>continued.</i></p>	<p>conveyance without consideration in money or money's worth; and also</p> <p>(c) the unencumbered values 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 conveyer 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.</p>	

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY— <i>continued.</i></p>		
<p>(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)—</p>		
<p>On the amount or value of such consideration ascertained in accordance with this Act</p>	<p>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.</p>	<p>The parties to the conveyance or any one or more of them.</p>
<p>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</p>	<p>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</p>	

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i></p> <p>(3) Upon every conveyance—<i>continued.</i></p> <p>And in addition—<i>continued.</i></p> <p>On the difference—<i>continued</i></p>	<p>(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</p> <p>(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</p>	

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i></p>	\$ c	
<p>(3) Upon every conveyance—<i>continued.</i> And in addition—<i>continued.</i> On the difference—<i>continued.</i></p>	<p>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.</p>	
<p>(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.</p>	3.00	The transferee.
<p>(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</p>		

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>CONVEYANCES OF ANY PROPERTY—<i>continued.</i></p> <p>(4) Upon each of the following instruments—<i>continued.</i></p> <p>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</p> <p>(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</p> <p>(d) A conveyance following upon a decree or order for foreclosure where ad valorem duty has been paid upon such decree or order . .</p> <p>(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</p> <p>(f) A conveyance made for nominal consideration upon the appointment or the retirement of a trustee (whether the trust is expressed or implied).</p>	<p style="text-align: center;">\$ c</p> <p style="text-align: center;">3.00</p> <p style="text-align: center;">0.75</p>	<p style="text-align: center;">The transferee.</p> <p style="text-align: center;">The transferee.</p>

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
\$ c		
CONVEYANCES OF ANY PROPERTY—<i>continued.</i>		
(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	0.75 or (if it be lower) the ad valorem duty as hereinbefore 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 . . On each subsequent transfer . .	2.00 0.10	The transferee.
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.	3.00	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	3.00	The person declaring the trust.

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>DECLARATION OF TRUST—<i>continued.</i> 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.</p>	\$ c	
<p>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.</p>	3.00	The parties to the deed, or any one of them.
<p>DUPLICATE OR COUNTERPART of an agreement for the hire of a motion picture film. <i>Exemption.</i>—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.</p>	0.08	The person to whom the film is hired.
<p>DUPLICATE OR COUNTERPART of any instrument chargeable with any duty— Where such duty does not amount to 35 cents.</p>	The same duty as the original instrument.	The person chargeable on the original instrument.
<p>In any other case</p>	0.35	

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
EXCHANGE—		
Any instrument effecting an exchange of any property or any instrument partly effecting such an exchange.	The same duty as on a conveyance.	The person to whom any property is conveyed by way of exchange.
In any other case	3.00	
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 "Conveyances of any Property".	The mortgagee.
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)	0.15	} The guarantor.
Under seal	3.00	
HIRE-PURCHASE AGREEMENTS—		
(1) Any instrument constituting, or evidencing the terms and conditions of, a hire-purchase agreement where the difference between the deposit or initial payment under the agreement and the cash price of the goods comprised in the agreement—		
Amounts to \$20 or more but does not amount to \$40..	0.20	} The vendor.
Amounts to \$40 or more but does not amount to \$60..	0.40	
Amounts to \$60 or more but does not amount to \$80..	0.60	
Amounts to \$80 or more but does not amount to \$100	0.80	

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
HIRE-PURCHASE AGREEMENTS—<i>continued.</i>		
(1) Any instrument constituting—<i>continued.</i>		
Amounts to \$100 or more but does not amount to \$120	1.00	} The vendor.
Amounts to \$120 or more but does not amount to \$140	1.20	
Amounts to \$140 or more but does not amount to \$160	1.40	
Amounts to \$160 or more but does not amount to \$180	1.60	
Amounts to \$180 or more but does not amount to \$200	1.80	
Amounts to \$200	2.00	
And for every additional \$50 or part thereof of that difference	0.50	
<i>(Adhesive stamp may be used)</i>		
<i>Exemption.—Any instrument constituting, or evidencing the terms and conditions of, a hire-purchase agreement where the difference between the deposit or initial payment under the agreement and the cash price of the goods comprised in the agreement is less than \$20.</i>		
(2) Any instrument constituting, or evidencing the terms and conditions of, a hire-purchase agreement under which the purchaser is a person engaged in the trade or business of selling goods of the same nature or description as the goods referred to in the agreement	0.15	} The person to or by whom the goods are supplied.
<i>(Adhesive stamp may be used)</i>		

Stamp Duties (Amendment).

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 of any Property not being a Ship or Vessel—	\$ c	
(1) Except as provided in paragraph (10) in respect of the total rent payable during the term without any consideration by way of premium, fine, or foregift—		
Where such rent— does not exceed \$100 exceeds \$100—for every \$100 and also for any remaining fractional part of \$100....	0.35 0.35	} The lessee or tenant.
(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	The same duty as on a conveyance under paragraph (1) under the heading "Con- veyances of any Property" herein.	
(4) Where the consideration is nominal, or where there is no consideration in money or money's worth	The same duty as on a lease under para- graph (1) hereof.	} The lessee or tenant.
	The same duty as would be chargeable under paragraph (2) under the heading "Conveyances of any Property" here- in on a conveyance of property of an unencumbered value equal to the value of the lease in question.	

Stamp Duties (Amendment).

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— <i>continued.</i>	\$ c	
(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 \$3 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.	The lessee or tenant.
(6) Of any other kind whatsoever	3.00	} The lessee or tenant.
(7) A lease made subsequently to and in conformity with a contract or agreement to grant such lease duly stamped	0.35	
(8) Agreement for the hire of an electricity, gas, or water meter, under hand or under seal (adhesive stamp may be used).	0.15	The person to whom the meter is hired.
(9) Agreement for the hire of a motion picture film—		} The person to whom the film is hired.
(a) where the amount of rental or hire payable does not exceed \$2,000:— For every \$50 or part of \$50 of such rental or hire.	0.12	
(b) where the amount of such rental or hire exceeds \$2,000:— For the first \$2,000 of such rental or hire, the same duty as provided in subparagraph (a) hereof, and thereafter for each additional \$2,000 or part of \$2,000 of such rental or hire	2.50	

Stamp Duties (Amendment).

 SECOND SCHEDULE—*continued.*

 STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>LEASE OR PROMISE OF OR AGREEMENT FOR LEASE OR HIRE—<i>continued.</i></p> <p>(10) In respect of any lease from the Crown not exempted from duty and being a lease under the Crown Lands Consolidation Act, 1913, as amended, Returned Soldiers Settlement Act, 1916, as amended, Prickly-pear Act, 1924, as amended, Closer Settlement Acts, War Service Land Settlement Act, 1941, as amended, Forestry Act, 1916, as amended, Pastures Protection Act, 1934, as amended, Irrigation Act, 1912, as amended, Western Lands Act of 1901, as amended, or the Mining Act, 1906, as amended.</p> <p><i>Exemption</i>—Where the sole consideration is a fixed rent at a rate of less than \$150 a year—</p> <p>(a) a lease for a private dwelling house only for a term of less than one year; or</p> <p>(b) a lease from the Crown under the Crown Lands Consolidation Act, 1913, as amended; or</p> <p>(c) a lease from the Crown under the Returned Soldiers Settlement Act, 1916, as amended; or</p> <p>(d) a lease from the Crown under the Prickly-pear Act, 1924, as amended; or</p> <p>(e) an occupation permit or forest lease from the Crown under the Forestry Act, 1916, as amended; or</p> <p>(f) a lease from the Crown under the Closer Settlement Acts; or</p> <p>(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,</p> <p>is exempt.</p>	<p>The same duty as on a lease under paragraph (1) hereof but not exceeding \$3.00.</p>	<p>The lessee or tenant.</p>

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*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 allotment— Of any share in the stock and funds of any company or proposed company (other than a mining company). (See Section 81) ..	\$ c 0.08	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 In any other case..... (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 \$40, or any periodical payments, not exceeding the annual sum of \$20 (not being hereinbefore charged) (3) Of any kind whatsoever not hereinbefore described including the appointment of a receiver by a mortgagee	0.15 0.75 0.75 3.00	The person by whom the instrument is executed or made.
<i>Exemptions.—</i> (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.		

SECOND

Stamp Duties (Amendment).

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

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>LETTER OR POWER OF ATTORNEY— <i>continued.</i> <i>Exemptions—continued.</i></p> <p>(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.</p> <p>(d) Any order or authority to act as agent under the Mining Acts.</p> <p>(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.</p> <p>(f) Any letter or power of attorney for the sole purpose of appointing a proxy to vote at a meeting.</p>	<p>\$ c</p>	
<p>MOTOR VEHICLE CERTIFICATE OF REGISTRATION— On a motor vehicle certificate of registration for every \$100 and also for any fractional part of \$100 of the value of the motor vehicle</p>	<p>0.40</p>	<p>The person in whose name the certificate is issued.</p>
<p>PARTITION— (1) The principal or only instrument effecting a partition of any property.</p>	<p>A fixed duty of \$3.00 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</p>	<p>The persons making the partition or any one or more of them.</p>

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<i>PARTITION—continued.</i>		
(1) The principal or only instrument— <i>continued.</i>	\$ c 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 persons making the partition or any one or more of them.
(2) In any other case	3.00	
<i>POLICIES OF INSURANCE—</i>		
(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 . .	0.04	The company or person issuing the policy.
(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 . .	0.04	
(c) Upon every policy and every renewal of a policy of insurance against liability for injury to the property or persons of third persons (whether included in any other policy of insurance or not)	0.15	
(d) Upon every policy of re-insurance and every renewal thereof where the original policy of insurance has been duly stamped . .	0.15	
(e) Upon every policy of insurance not otherwise provided for in subparagraphs (a) to (d) inclusive of this paragraph and every renewal thereof	0.15	

Stamp Duties (Amendment).

 SECOND SCHEDULE—*continued.*

 STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
POLICIES OF INSURANCE— <i>continued.</i>	\$ c	
(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.)	0.35	The transferee or assignee.
(3) Upon every transfer or assignment of a life policy otherwise than by way of mortgage or release of mortgage.	The same duty as on a conveyance.	The transferee or assignee.
<i>Exemptions.—</i>		
(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		

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>POLICIES OF INSURANCE—<i>continued.</i> <i>Exemptions—continued.</i> pursuance of a cover-note which has been duly stamped as a policy.</p> <p>(g) Any policy issued to the original insured or his personal representatives in pursuance of a duly stamped certificate of insurance.</p> <p>(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.</p> <p>(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.</p>	s c	
<p>REAL PROPERTY ACT, 1900, as amended—</p> <p>(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.</p> <p>(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.</p>	3.00	<p>The applicant.</p> <p>The nominee.</p>

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
REAL PROPERTY ACT, 1900, as amended— <i>continued.</i>		
(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.	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.
(5) Memorandum of lease or promise of or agreement therefor.	The same duty as on a lease.	The lessee.
(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.	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.
(7) Transfer of a mortgage or an encumbrance made otherwise than by way of mortgage or discharge of mortgage.	The same duty as is payable on a conveyance.	The transferee.

Stamp Duties (Amendment).

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

Nature of Instrument	Amount of Duty	Persons primarily liable
REAL PROPERTY ACT, 1900, as amended—<i>continued.</i>	\$ c	
(8) Consent by an executor or administrator to a transmission application by a devisee or person entitled on intestacy.	3.00	The devisee or person entitled on intestacy.
(9) Application by tenant in tail for entry of title in fee simple.	3.00	The applicant.
(10) Release or disclaimer of power.	3.00	The person entitled to exercise the power.
(11) Application for discharge or modification of restrictive covenant.	3.00	} The applicant.
(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.	3.00	
(13) Application to cancel notifications of leases or underleases as upon merger.	3.00	
(14) A transmission application to a devisee who is also the sole executor or administrator.	3.00	
<i>Exemptions.—</i>		
(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 \$5 and upwards.	0.03	The person giving the receipt.
<i>Exemptions.—</i>		
(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.		

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>RECEIPT OR DISCHARGE—<i>continued.</i> <i>Exemptions—continued.</i></p> <p>(c) Any receipt given for or upon the payment of money to or for the use of Her Majesty.</p> <p>(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.</p> <p>(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.</p> <p>(f) An acknowledgment of the receipt of a bill of exchange or promissory note payable in either case otherwise than on demand.</p> <p>(g) Any receipt endorsed 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.</p> <p>(h) Any receipt given by depositors on receiving deposits from any savings bank authorised to carry on banking business under a law of a State or of the Commonwealth of Australia.</p>		

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>RECEIPT OR DISCHARGE—<i>continued.</i> <i>Exemptions—continued.</i></p> <p>(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.</p> <p>(j) Any receipt given in anticipation of a Bill of Lading and not to be used in lieu thereof.</p> <p>(k) Receipts for the payment of any interest on debentures, stock, or Treasury Bills of the Government of New South Wales.</p> <p>(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 Governments.</p> <p>(m) Any receipt given for or upon the payment of money for the use of any Public Hospital.</p>		

Stamp Duties (Amendment).

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
RECEIPT OR DISCHARGE—continued.		
<i>Exemptions—continued.</i>		
(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.		

 SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>RECEIPT OR DISCHARGE—<i>continued.</i> <i>Exemptions—continued.</i> (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.</p>		
<p>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).....</p>	<p>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 shares directed to be issued or allotted.</p>	<p>The person to whom the shares are to be issued or allotted.</p>

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<p>DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—<i>continued.</i> <i>Exemption.</i>—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.</p>	\$ c	
<p>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 Where the shares or the right to the shares comprised in the transfer are listed on the Sydney Stock Exchange, adhesive stamp may be used, which stamp shall be affixed and cancelled by the transferee as provided by this Act.</p>	0.04	The transferee.
<p>(2) Upon the transfer of shares or of rights to shares made without consideration in money or money's worth.</p>	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.	The parties to the transfer or any one or more of them.

SECOND

*Stamp Duties (Amendment).*SECOND SCHEDULE—*continued.*STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
<i>TRANSFER OF SHARES—continued.</i>	\$ c	
(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.	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.	The parties to the transfer or any one or more of them.
(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.	3.00 or ad valorem duty at the rate of 4c 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—	0.35	The transferee.
On any transfer necessary to vest such rights in the transferee.		
<i>Exemptions.—</i>		
(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		

Stamp Duties (Amendment).

 SECOND SCHEDULE—*continued.*

 STAMP DUTIES AND EXEMPTIONS—*continued.*

Nature of Instrument	Amount of Duty	Persons primarily liable
TRANSFER OF SHARES— <i>continued.</i> <i>Exemptions—continued.</i> 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.		

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 one hundred and fifty dollars 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.

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

GENERAL EXEMPTIONS FROM STAMP DUTY—*continued.*

(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.

SECOND

Stamp Duties (Amendment).

SECOND SCHEDULE—*continued.*

GENERAL EXEMPTIONS FROM STAMP DUTY—*continued.*

(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 therefor.

(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.

(19) In the case of a council, county council or urban committee within the meaning of the Local Government Act, 1919, as amended, the following instruments:—

- (a) any bill of exchange, order or receipt issued or given by any such council or committee;
- (b) any motor vehicle certificate of registration issued to any such council or committee;
- (c) any other instrument executed by or on behalf of any such council or committee in respect of which instrument such council or committee is the person described in this Act as the person primarily liable;
- (d) any policy of insurance taken out by or on behalf of any such council or committee,

not being instruments issued, given, taken out, or executed by, to or on behalf of any such council or committee in connection with or arising from the establishment, acquisition and operation of any trading undertaking within the meaning of the Local Government Act, 1919, as amended.

(m)

Stamp Duties (Amendment).

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

SIXTH SCHEDULE.

RATE OF STAMP DUTY to be paid pursuant to subparagraph (ii) of paragraph (a) of subsection three of section sixty-six or paragraph (ii) of subsection (3A) of that section on certain conveyances made without consideration in money or money's worth or with a consideration in money or money's worth of less than the unencumbered value of the property conveyed.

Amount or Value.		Rate per centum of Duty.
Not exceeding	\$2,000	3
Exceeding	\$2,000 but not exceeding \$4,000	3 $\frac{1}{2}$
"	\$4,000 " " "	3 $\frac{3}{4}$
"	\$6,000 " " "	4
"	\$8,000 " " "	4 $\frac{1}{4}$
"	\$10,000 " " "	4 $\frac{1}{2}$
"	\$12,000 " " "	4 $\frac{3}{4}$
"	\$14,000 " " "	5
"	\$16,000 " " "	5 $\frac{1}{4}$
"	\$18,000 " " "	5 $\frac{1}{2}$
"	\$20,000 " " "	5 $\frac{3}{4}$
"	\$22,000 " " "	6
"	\$24,000 " " "	6 $\frac{1}{4}$
"	\$26,000 " " "	6 $\frac{1}{2}$
"	\$28,000 " " "	6 $\frac{3}{4}$
"	\$30,000 " " "	7
"	\$32,000 " " "	7 $\frac{1}{4}$
"	\$34,000 " " "	7 $\frac{1}{2}$
"	\$36,000 " " "	7 $\frac{3}{4}$
"	\$38,000 " " "	8
"	\$40,000 " " "	8 $\frac{1}{4}$
"	\$42,000 " " "	8 $\frac{1}{2}$
"	\$44,000 " " "	8 $\frac{3}{4}$
"	\$46,000 " " "	9
"	\$48,000 " " "	9 $\frac{1}{4}$
"	\$50,000 " " "	9 $\frac{1}{2}$
"	\$52,000 " " "	9 $\frac{3}{4}$
"	\$54,000 " " "	10
"	\$56,000 " " "	10 $\frac{1}{4}$
"	\$58,000 " " "	10 $\frac{1}{2}$
"	\$60,000 " " "	10 $\frac{3}{4}$
"	\$62,000 " " "	11
"	\$64,000 " " "	11 $\frac{1}{4}$
"	\$66,000 " " "	11 $\frac{1}{2}$
"	\$68,000 " " "	11 $\frac{3}{4}$
"	\$70,000 " " "	12
"	\$72,000 " " "	12 $\frac{1}{4}$
"	\$74,000 " " "	12 $\frac{1}{2}$
"	\$76,000 " " "	12 $\frac{3}{4}$
"	\$78,000 " " "	13
"	\$80,000 " " "	13 $\frac{1}{4}$
"	\$82,000 " " "	13 $\frac{1}{2}$
"	\$84,000 " " "	13 $\frac{3}{4}$
"	\$86,000 " " "	14

SIXTH

Stamp Duties (Amendment).

SIXTH SCHEDULE—*continued.*

Amount or Value.		Rate per centum of Duty.
Exceeding	\$86,000 but not exceeding \$88,000	14
"	\$88,000 " " "	14 $\frac{1}{2}$
"	\$90,000 " " "	14 $\frac{1}{2}$
"	\$92,000 " " "	14 $\frac{1}{2}$
"	\$94,000 " " "	15
"	\$96,000 " " "	15 $\frac{1}{2}$
"	\$98,000 " " "	15 $\frac{1}{2}$
"	\$100,000 " " "	15 $\frac{1}{2}$
"	\$102,000 " " "	16
"	\$104,000 " " "	16 $\frac{1}{2}$
"	\$106,000 " " "	16 $\frac{1}{2}$
"	\$108,000 " " "	16 $\frac{1}{2}$
"	\$110,000 " " "	17
"	\$112,000 " " "	17 $\frac{1}{2}$
"	\$114,000 " " "	17 $\frac{1}{2}$
"	\$116,000 " " "	17 $\frac{1}{2}$
"	\$118,000 " " "	18
"	\$120,000 " " "	18 $\frac{1}{2}$
"	\$122,000 " " "	18 $\frac{1}{2}$
"	\$124,000 " " "	18 $\frac{1}{2}$
"	\$126,000 " " "	19
"	\$128,000 " " "	19 $\frac{1}{2}$
"	\$130,000 " " "	19 $\frac{1}{2}$
"	\$132,000 " " "	19 $\frac{1}{2}$
"	\$134,000 " " "	20
"	\$136,000 " " "	20 $\frac{1}{2}$
"	\$138,000 " " "	20 $\frac{1}{2}$
"	\$140,000 " " "	20 $\frac{1}{2}$
"	\$142,000 " " "	21
"	\$144,000 " " "	21 $\frac{1}{2}$
"	\$146,000 " " "	21 $\frac{1}{2}$
"	\$148,000 " " "	21 $\frac{1}{2}$
"	\$150,000 " " "	22
"	\$152,000 " " "	22 $\frac{1}{2}$
"	\$154,000 " " "	22 $\frac{1}{2}$
"	\$156,000 " " "	22 $\frac{1}{2}$
"	\$158,000 " " "	22 $\frac{1}{2}$
"	\$160,000 " " "	23
"	\$162,000 " " "	23 $\frac{1}{2}$
"	\$164,000 " " "	23 $\frac{1}{2}$
"	\$166,000 " " "	23 $\frac{1}{2}$
"	\$168,000 " " "	23 $\frac{1}{2}$
"	\$170,000 " " "	24
"	\$172,000 " " "	24 $\frac{1}{2}$
"	\$174,000 " " "	24 $\frac{1}{2}$
"	\$176,000 " " "	24 $\frac{1}{2}$
"	\$178,000 " " "	24 $\frac{1}{2}$
"	\$180,000 " " "	25
"	\$182,000 " " "	25 $\frac{1}{2}$
"	\$184,000 " " "	25 $\frac{1}{2}$
"	\$186,000 " " "	25 $\frac{1}{2}$
"	\$188,000 " " "	25 $\frac{1}{2}$
"	\$190,000 " " "	26
"	\$192,000 " " "	26 $\frac{1}{2}$
"	\$194,000 " " "	26 $\frac{1}{2}$
"	\$196,000 " " "	26 $\frac{1}{2}$
"	\$198,000 " " "	26 $\frac{1}{2}$
"	\$200,000 " " "	27

(n)

Stamp Duties (Amendment).

(n) by inserting next after the Seventh Schedule the following new Schedule:—

New Schedule 7A.

SCHEDULE 7A.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales.

First Column.	Second Column.	Third Column.	Fourth Column.
On so much of the final balance of the estate as consists of:— (a) property which passes under the will or devolves upon the intestacy of the deceased to the widow or lineal issue of the deceased; (b) property of any class not falling within paragraph (a) above, which, in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the widow or lineal issue of the deceased.	On so much of the final balance of the estate as consists of:— (a) property which passes under the will or devolves upon the intestacy of the deceased to the widower, lineal ancestor, brother or sister or issue of a brother or sister of the deceased; (b) property of any class not falling within paragraph (a) above, which, in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the deceased to the widower, lineal ancestor, brother or sister or issue of a brother or sister of the deceased.	On so much of the final balance of the estate as consists of:— (a) property which passes under the will of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales; (b) property of any class not falling within paragraph (a) above, which, in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales.	On so much of the final balance of the estate as consists of property not for in the First, Second or Third Column of this Schedule.
Rate per centum. 3	Rate per centum. 5	Rate per centum. 2	Rate per centum. 8
Not exceeding \$2,000	3½	2½	8½
Exceeding— \$2,000 but not exceeding \$4,000	5½	2½	8½

Final balance of estate.

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 7A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—continued.

Final balance of estate—continued.	First Column— <i>ctd.</i> Rate per centum.	Second Column— <i>ctd.</i> Rate per centum.	Third Column— <i>ctd.</i> Rate per centum.	Fourth Column— <i>ctd.</i> Rate per centum.
Exceeding—				
\$4,000 but not exceeding \$6,000	3½	5½	2½	8½
\$6,000	4	6	2½	9
\$8,000	4½	6½	3	9½
\$10,000	4½	6½	3	9½
\$12,000	4½	6½	3	9½
\$14,000	4½	6½	3	9½
\$16,000	5	7	3½	10
\$18,000	5½	7½	4	10½
\$20,000	5½	7½	4	10½
\$22,000	5½	7½	4	10½
\$24,000	6	8	4½	11
\$26,000	6½	8½	5	11½
\$28,000	6½	8½	5	11½
\$30,000	6½	8½	5	11½
\$32,000	7	9	5½	12
\$34,000	7½	9½	6	12½
\$36,000	7½	9½	6	12½
\$38,000	7½	9½	6	12½
\$40,000	8	10	6½	13
\$42,000	8½	10½	7	13½
\$44,000	8½	10½	7	13½
\$46,000	8½	10½	7	13½
\$48,000	9	11	7½	14
\$50,000	9½	11½	8	14½
\$52,000	9½	11½	8	14½
\$54,000	9½	11½	8	14½
\$56,000	10	12	8½	15
\$58,000	10½	12½	9	15½
\$60,000	10½	12½	9	15½

Stamp Duties (Amendment).

SCHEDULE 7A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—continued.

Final balance of estate—continued.	First Column— <i>ctd.</i> Rate per centum.	Second Column— <i>ctd.</i> Rate per centum.	Third Column— <i>ctd.</i> Rate per centum.	Fourth Column— <i>ctd.</i> Rate per centum.
Exceeding—				
\$60,000 but not exceeding	10 $\frac{3}{4}$	12 $\frac{3}{4}$	9 $\frac{1}{4}$	15 $\frac{3}{4}$
\$62,000	11	13	9 $\frac{3}{4}$	16
\$64,000	11 $\frac{1}{4}$	13 $\frac{1}{4}$	10	16 $\frac{1}{4}$
\$66,000	11 $\frac{1}{2}$	13 $\frac{1}{2}$	10 $\frac{1}{4}$	16 $\frac{1}{2}$
\$68,000	11 $\frac{3}{4}$	13 $\frac{3}{4}$	10 $\frac{1}{2}$	16 $\frac{3}{4}$
\$70,000	12	14	10 $\frac{3}{4}$	17
\$72,000	12 $\frac{1}{4}$	14 $\frac{1}{4}$	11	17 $\frac{1}{4}$
\$74,000	12 $\frac{1}{2}$	14 $\frac{1}{2}$	11 $\frac{1}{4}$	17 $\frac{1}{2}$
\$76,000	12 $\frac{3}{4}$	14 $\frac{3}{4}$	11 $\frac{1}{2}$	17 $\frac{3}{4}$
\$78,000	13	15	11 $\frac{3}{4}$	18
\$80,000	13 $\frac{1}{4}$	15 $\frac{1}{4}$	12	18 $\frac{1}{4}$
\$82,000	13 $\frac{1}{2}$	15 $\frac{1}{2}$	12 $\frac{1}{4}$	18 $\frac{1}{2}$
\$84,000	13 $\frac{3}{4}$	15 $\frac{3}{4}$	12 $\frac{1}{2}$	18 $\frac{3}{4}$
\$86,000	14	16	12 $\frac{3}{4}$	19
\$88,000	14 $\frac{1}{4}$	16 $\frac{1}{4}$	13	19 $\frac{1}{4}$
\$90,000	14 $\frac{1}{2}$	16 $\frac{1}{2}$	13 $\frac{1}{4}$	19 $\frac{1}{2}$
\$92,000	14 $\frac{3}{4}$	16 $\frac{3}{4}$	13 $\frac{1}{2}$	19 $\frac{3}{4}$
\$94,000	15	17	13 $\frac{3}{4}$	20
\$96,000	15 $\frac{1}{4}$	17 $\frac{1}{4}$	14	20 $\frac{1}{4}$
\$98,000	15 $\frac{1}{2}$	17 $\frac{1}{2}$	14 $\frac{1}{4}$	20 $\frac{1}{2}$
\$100,000	15 $\frac{3}{4}$	17 $\frac{3}{4}$	14 $\frac{1}{2}$	20 $\frac{3}{4}$
\$102,000	16	18	14 $\frac{3}{4}$	21
\$104,000	16 $\frac{1}{4}$	18 $\frac{1}{4}$	15	21 $\frac{1}{4}$
\$106,000	16 $\frac{1}{2}$	18 $\frac{1}{2}$	15 $\frac{1}{4}$	21 $\frac{1}{2}$
\$108,000	16 $\frac{3}{4}$	18 $\frac{3}{4}$	15 $\frac{1}{2}$	21 $\frac{3}{4}$
\$110,000	17	19	15 $\frac{3}{4}$	22
\$112,000	17 $\frac{1}{4}$	19 $\frac{1}{4}$	16	22 $\frac{1}{4}$
\$114,000	17 $\frac{1}{2}$	19 $\frac{1}{2}$	16 $\frac{1}{4}$	22 $\frac{1}{2}$
\$116,000	17 $\frac{3}{4}$	19 $\frac{3}{4}$	16 $\frac{1}{2}$	22 $\frac{3}{4}$

Stamp Duties (Amendment).

SCHEDULE 7A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—continued.

Final balance of estate—continued.	First Column— <i>ctd.</i> Rate per centum.	Second Column— <i>ctd.</i> Rate per centum.	Third Column— <i>ctd.</i> Rate per centum.	Fourth Column— <i>ctd.</i> Rate per centum.
Exceeding—				
\$116,000 but not exceeding \$118,000	17½	19½	16½	22½
\$118,000	18	20	16½	23
\$120,000	18½	20½	17	23½
\$122,000	18½	20½	17½	23½
\$124,000	18½	20½	17½	23½
\$126,000	18½	20½	17½	23½
\$128,000	19	21	17½	24
\$130,000	19½	21½	17½	24½
\$132,000	19½	21½	18	24½
\$134,000	19½	21½	18½	24½
\$136,000	20	22	18½	25
\$138,000	20½	22½	18½	25½
\$140,000	20½	22½	18½	25½
\$142,000	20½	22½	19	25½
\$144,000	21	23	19½	26
\$146,000	21½	23½	19½	26½
\$148,000	21½	23½	19½	26½
\$150,000	21½	23½	19½	26½
\$152,000	22	24	20	27
\$154,000	22½	24½	20½	27½
\$156,000	22½	24½	20½	27½
\$158,000	22½	24½	20½	27½
\$160,000	22½	24½	20½	27½
\$162,000	23	25	21	28
\$164,000	23½	25½	21½	28½
\$166,000	23½	25½	21½	28½
\$168,000	23½	25½	21½	28½
\$170,000	23½	25½	21½	28½
\$172,000	24	26	22	29

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 7A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled in New South Wales—continued.

Final balance of estate—continued.	First Column— <i>cid.</i> Rate per centum.	Second Column— <i>cid.</i> Rate per centum.	Third Column— <i>cid.</i> Rate per centum.	Fourth Column— <i>cid.</i> Rate per centum.
Exceeding—				
\$172,000 but not exceeding \$174,000	24½	26½	22½	29½
\$174,000	24½	26½	22½	29½
\$176,000	24½	26½	22½	29½
\$178,000	24½	26½	22½	29½
\$180,000	25	27	23	30
\$182,000	25½	27½	23½	30½
\$184,000	25½	27½	23½	30½
\$186,000	25½	27½	23½	30½
\$188,000	25½	27½	23½	30½
\$190,000	26	28	24	31
\$192,000	26½	28½	24½	31½
\$194,000	26½	28½	24½	31½
\$196,000	26½	28½	24½	31½
\$198,000	26½	28½	24½	31½
\$200,000	27	29	25	32
Exceeding \$200,000	..	..	..	..

D

(c)

Stamp Duties (Amendment).

New
Schedule 8A.

(o) by inserting next after the Eighth Schedule the following new Schedule :—

SCHEDULE 8A.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled outside New South Wales.

	First Column.	Second Column.
	On so much of the final balance of the estate as consists of:—	On so much of the final balance of the estate as consists of property not otherwise provided for in the First Column of this Schedule.
	(a) property which passes under the will of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales;	
	(b) property of any class not falling within paragraph (a) above which, or the value of which, is included in the dutiable estate of the deceased, where the beneficial interest in that property was vested in or passed on the death of the deceased to or for the benefit of a public hospital or to trustees for the relief of poverty or the promotion of education in New South Wales.	
Final balance of estate.		
	Rate per centum of Duty.	Rate per centum of Duty.
Not exceeding \$1,000	3	8
Exceeding—		
\$1,000 but not exceeding \$2,000	3½	8½
\$2,000 " " \$4,000	3¾	8¾
\$4,000 " " \$6,000	4	9
\$6,000 " " \$8,000	4½	9½
\$8,000 " " \$10,000	4¾	9¾
\$10,000 " " \$12,000	5	10
\$12,000 " " \$14,000	5½	10½
\$14,000 " " \$16,000	5¾	10¾
\$16,000 " " \$18,000	6	11
\$18,000 " " \$20,000	6½	11½

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 8A—continued.

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled outside New South Wales—continued.

Final balance of estate—continued.		First Column—contd.	Second Column—contd.
		Rate per centum of Duty.	Rate per centum of Duty.
Exceeding—			
\$20,000 but not exceeding	\$22,000	6 $\frac{2}{3}$	11 $\frac{2}{3}$
\$22,000	" "	7	12
\$24,000	" "	7 $\frac{1}{3}$	12 $\frac{1}{3}$
\$26,000	" "	7 $\frac{2}{3}$	12 $\frac{2}{3}$
\$28,000	" "	8	13
\$30,000	" "	8 $\frac{1}{3}$	13 $\frac{1}{3}$
\$32,000	" "	8 $\frac{2}{3}$	13 $\frac{2}{3}$
\$34,000	" "	9	14
\$36,000	" "	9 $\frac{1}{3}$	14 $\frac{1}{3}$
\$38,000	" "	9 $\frac{2}{3}$	14 $\frac{2}{3}$
\$40,000	" "	10	15
\$42,000	" "	10 $\frac{1}{3}$	15 $\frac{1}{3}$
\$44,000	" "	10 $\frac{2}{3}$	15 $\frac{2}{3}$
\$46,000	" "	11	16
\$48,000	" "	11 $\frac{1}{3}$	16 $\frac{1}{3}$
\$50,000	" "	11 $\frac{2}{3}$	16 $\frac{2}{3}$
\$52,000	" "	12	17
\$54,000	" "	12 $\frac{1}{3}$	17 $\frac{1}{3}$
\$56,000	" "	12 $\frac{2}{3}$	17 $\frac{2}{3}$
\$58,000	" "	13	18
\$60,000	" "	13 $\frac{1}{3}$	18 $\frac{1}{3}$
\$62,000	" "	13 $\frac{2}{3}$	18 $\frac{2}{3}$
\$64,000	" "	14	19
\$66,000	" "	14 $\frac{1}{3}$	19 $\frac{1}{3}$
\$68,000	" "	14 $\frac{2}{3}$	19 $\frac{2}{3}$
\$70,000	" "	15	20
\$72,000	" "	15 $\frac{1}{3}$	20 $\frac{1}{3}$
\$74,000	" "	15 $\frac{2}{3}$	20 $\frac{2}{3}$
\$76,000	" "	16	21
\$78,000	" "	16 $\frac{1}{3}$	21 $\frac{1}{3}$
\$80,000	" "	16 $\frac{2}{3}$	21 $\frac{2}{3}$
\$82,000	" "	17	22
\$84,000	" "	17 $\frac{1}{3}$	22 $\frac{1}{3}$
\$86,000	" "	17 $\frac{2}{3}$	22 $\frac{2}{3}$
\$88,000	" "	18	23
\$90,000	" "	18 $\frac{1}{3}$	23 $\frac{1}{3}$
\$92,000	" "	18 $\frac{2}{3}$	23 $\frac{2}{3}$
\$94,000	" "	19	24
\$96,000	" "	19 $\frac{1}{3}$	24 $\frac{1}{3}$
\$98,000	" "	19 $\frac{2}{3}$	24 $\frac{2}{3}$
\$100,000	" "	20	25
\$102,000	" "	20 $\frac{1}{3}$	25 $\frac{1}{3}$
\$104,000	" "	20 $\frac{2}{3}$	25 $\frac{2}{3}$
\$106,000	" "	20 $\frac{2}{3}$	26
\$108,000	" "	20 $\frac{5}{6}$	26 $\frac{1}{6}$
\$110,000	" "	21	26 $\frac{2}{3}$
\$112,000	" "	21 $\frac{1}{2}$	27

SCHEDULE

Stamp Duties (Amendment).

SCHEDULE 8A—*continued.*

DEATH DUTY on Estates of Deceased Persons dying on or after the appointed day, domiciled outside New South Wales—*continued.*

Final balance of estate— <i>continued.</i>	First Column— <i>contd.</i>	Second Column— <i>contd.</i>
	Rate per centum of Duty.	Rate per centum of Duty.
Exceeding—		
\$114,000 but not exceeding \$116,000	21 $\frac{3}{8}$	27 $\frac{1}{8}$
\$116,000 " " \$118,000	21 $\frac{3}{8}$	27 $\frac{3}{8}$
\$118,000 " " \$120,000	21 $\frac{1}{2}$	28
\$120,000 " " \$122,000	22	28 $\frac{1}{8}$
\$122,000 " " \$124,000	22 $\frac{1}{8}$	28 $\frac{3}{8}$
\$124,000 " " \$126,000	22 $\frac{3}{8}$	29
\$126,000 " " \$128,000	22 $\frac{5}{8}$	29 $\frac{1}{8}$
\$128,000 " " \$130,000	22 $\frac{7}{8}$	29 $\frac{3}{8}$
\$130,000 " " \$132,000	23	30
\$132,000 " " \$134,000	23 $\frac{1}{8}$	30 $\frac{1}{8}$
\$134,000 " " \$136,000	23 $\frac{3}{8}$	30 $\frac{3}{8}$
\$136,000 " " \$138,000	23 $\frac{5}{8}$	30 $\frac{5}{8}$
\$138,000 " " \$140,000	23 $\frac{7}{8}$	30 $\frac{7}{8}$
\$140,000 " " \$142,000	24	31
\$142,000 " " \$144,000	24 $\frac{1}{8}$	31 $\frac{1}{8}$
\$144,000 " " \$146,000	24 $\frac{3}{8}$	31 $\frac{3}{8}$
\$146,000 " " \$148,000	24 $\frac{5}{8}$	31 $\frac{5}{8}$
\$148,000 " " \$150,000	24 $\frac{7}{8}$	31 $\frac{7}{8}$
Exceeding \$150,000	25	32

Amendment
of Act No.
47, 1920.
Schedule.

4. The Principal Act, as amended by this Act, is amended by omitting, wherever occurring in those enactments thereof specified in the first column of the Schedule to this Act, the words specified opposite thereto in the second column of that Schedule and by inserting in lieu thereof the words specified opposite thereto in the third column of that Schedule.

Amendment
of Act No.
56, 1931.
Sec. 8.
(Betting
tickets.)

5. (1) The Finance (Greyhound-racing Taxation) Act, 1931-1955, is amended—

- (a) by omitting from section eight the words "Stamp Duties Act, 1920-1955" and by inserting in lieu thereof the words "Stamp Duties Act, 1920-1965";
- (b) by omitting from the same section the word "twopence" and by inserting in lieu thereof the words "two cents";
- (c) by omitting from the same section the words "one penny" and by inserting in lieu thereof the words "one cent".

(2)

Stamp Duties (Amendment).

(2) 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, 1931-1965.

6. (1) The Companies (Death Duties) Act, 1901-1944, is amended— Amendment of Act No. 30, 1901.

(a) by inserting in subsection one of section ten after the words "Stamp Duties (Amendment) Act, 1931," where secondly occurring the words "and at the rate set out in the Ninth Schedule to the Stamp Duties Act, 1920-1965, for an estate the final balance of which is equal to the value of the said shares and stock where such member dies on or after the appointed day as defined in section three of the Stamp Duties Act, 1920-1965"; Sec. 10. (Duty on death of members.)

(b) by omitting from section 11B the figures "1933" and by inserting in lieu thereof the figures "1965". Sec. 11B. (Saving.)

(2) The Companies (Death Duties) Act, 1901, as amended by subsequent Acts and by this Act, may be cited as the Companies (Death Duties) Act, 1901-1965.

7. The Principal Act is further amended by inserting at the end thereof the following new Schedule :— Further amendment of Act No. 47, 1920.

NINTH SCHEDULE.

	Final Balance of Estate.	Rate per centum of Duty.	New Schedule. See Act No. 30, 1901, s. 10.
Not exceeding	\$1,000 .. .. .	.. .. .	3
Exceeding	\$1,000 but not exceeding	\$2,000 ..	3 $\frac{1}{3}$
"	\$2,000 "	\$4,000 ..	3 $\frac{2}{3}$
"	\$4,000 "	\$6,000 ..	4
"	\$6,000 "	\$8,000 ..	4 $\frac{1}{3}$
"	\$8,000 "	\$10,000 ..	4 $\frac{2}{3}$
"	\$10,000 "	\$12,000 ..	5
"	\$12,000 "	\$14,000 ..	5 $\frac{1}{3}$

NINTH

Stamp Duties (Amendment).

NINTH SCHEDULE—*continued.*

Final Balance of Estate.		Rate per centum of Duty.
Exceeding	\$14,000 but not exceeding \$16,000 ..	5 $\frac{2}{3}$
"	\$16,000 " " \$18,000 ..	6
"	\$18,000 " " \$20,000 ..	6 $\frac{1}{3}$
"	\$20,000 " " \$22,000 ..	6 $\frac{2}{3}$
"	\$22,000 " " \$24,000 ..	7
"	\$24,000 " " \$26,000 ..	7 $\frac{1}{3}$
"	\$26,000 " " \$28,000 ..	7 $\frac{2}{3}$
"	\$28,000 " " \$30,000 ..	8
"	\$30,000 " " \$32,000 ..	8 $\frac{1}{3}$
"	\$32,000 " " \$34,000 ..	8 $\frac{2}{3}$
"	\$34,000 " " \$36,000 ..	9
"	\$36,000 " " \$38,000 ..	9 $\frac{1}{3}$
"	\$38,000 " " \$40,000 ..	9 $\frac{2}{3}$
"	\$40,000 " " \$42,000 ..	10
"	\$42,000 " " \$44,000 ..	10 $\frac{1}{3}$
"	\$44,000 " " \$46,000 ..	10 $\frac{2}{3}$
"	\$46,000 " " \$48,000 ..	11
"	\$48,000 " " \$50,000 ..	11 $\frac{1}{3}$
"	\$50,000 " " \$52,000 ..	11 $\frac{2}{3}$
"	\$52,000 " " \$54,000 ..	12
"	\$54,000 " " \$56,000 ..	12 $\frac{1}{3}$
"	\$56,000 " " \$58,000 ..	12 $\frac{2}{3}$
"	\$58,000 " " \$60,000 ..	13
"	\$60,000 " " \$62,000 ..	13 $\frac{1}{3}$
"	\$62,000 " " \$64,000 ..	13 $\frac{2}{3}$
"	\$64,000 " " \$66,000 ..	14
"	\$66,000 " " \$68,000 ..	14 $\frac{1}{3}$
"	\$68,000 " " \$70,000 ..	14 $\frac{2}{3}$
"	\$70,000 " " \$72,000 ..	15
"	\$72,000 " " \$74,000 ..	15 $\frac{1}{3}$
"	\$74,000 " " \$76,000 ..	15 $\frac{2}{3}$
"	\$76,000 " " \$78,000 ..	16
"	\$78,000 " " \$80,000 ..	16 $\frac{1}{3}$
"	\$80,000 " " \$82,000 ..	16 $\frac{2}{3}$
"	\$82,000 " " \$84,000 ..	17
"	\$84,000 " " \$86,000 ..	17 $\frac{1}{3}$
"	\$86,000 " " \$88,000 ..	17 $\frac{2}{3}$
"	\$88,000 " " \$90,000 ..	18
"	\$90,000 " " \$92,000 ..	18 $\frac{1}{3}$
"	\$92,000 " " \$94,000 ..	18 $\frac{2}{3}$
"	\$94,000 " " \$96,000 ..	19
"	\$96,000 " " \$98,000 ..	19 $\frac{1}{3}$
"	\$98,000 " " \$100,000 ..	19 $\frac{2}{3}$
"	\$100,000 " " \$102,000 ..	20
"	\$102,000 " " \$104,000 ..	20 $\frac{1}{5}$

NINTH

Stamp Duties (Amendment).

NINTH SCHEDULE—*continued.*

	Final Balance of Estate,			Rate per centum of Duty.
Exceeding	\$104,000	but not exceeding	\$106,000 ..	20 $\frac{3}{4}$
”	\$106,000	”	” \$108,000 ..	20 $\frac{3}{4}$
”	\$108,000	”	” \$110,000 ..	20 $\frac{3}{4}$
”	\$110,000	”	” \$112,000 ..	21
”	\$112,000	”	” \$114,000 ..	21 $\frac{1}{4}$
”	\$114,000	”	” \$116,000 ..	21 $\frac{1}{4}$
”	\$116,000	”	” \$118,000 ..	21 $\frac{1}{4}$
”	\$118,000	”	” \$120,000 ..	21 $\frac{1}{4}$
”	\$120,000	”	” \$122,000 ..	22
”	\$122,000	”	” \$124,000 ..	22 $\frac{1}{4}$
”	\$124,000	”	” \$126,000 ..	22 $\frac{1}{4}$
”	\$126,000	”	” \$128,000 ..	22 $\frac{1}{4}$
”	\$128,000	”	” \$130,000 ..	22 $\frac{1}{4}$
”	\$130,000	”	” \$132,000 ..	23
”	\$132,000	”	” \$134,000 ..	23 $\frac{1}{4}$
”	\$134,000	”	” \$136,000 ..	23 $\frac{1}{4}$
”	\$136,000	”	” \$138,000 ..	23 $\frac{1}{4}$
”	\$138,000	”	” \$140,000 ..	23 $\frac{1}{4}$
”	\$140,000	”	” \$142,000 ..	24
”	\$142,000	”	” \$144,000 ..	24 $\frac{1}{4}$
”	\$144,000	”	” \$146,000 ..	24 $\frac{1}{4}$
”	\$146,000	”	” \$148,000 ..	24 $\frac{1}{4}$
”	\$148,000	”	” \$150,000 ..	24 $\frac{1}{4}$
”	\$150,000	..	.. ..	25

8. (1) During the first period any instrument on which duty may be denoted by adhesive stamps shall be deemed to be duly stamped if stamped with adhesive stamps the denominations of which are expressed in old currency at the rate of duty chargeable immediately before the appointed day. Transitory provisions.
(Adhesive stamps.)

(2) During the second period adhesive stamps the denominations of which are expressed in old currency may be used to denote duty at the equivalent value in decimal currency calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

Stamp Duties (Amendment).

Transitory provisions.
(Bills of exchange, promissory notes, &c.)

9. (1) (a) Bills of exchange forms which have before the appointed day been printed to the order of a bank under license issued under the provisions of the Principal Act, and are impressed with fourpence stamp duty and are either in the possession of the printer or of the bank upon the appointed day and are unused shall be deemed to be duly stamped with four cents stamp duty.

(b) Any bank which upon the appointed day is in possession of bills of exchange forms referred to in paragraph (a) of this subsection shall within one month of the appointed day 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 four cents per form or additional duty of two-thirds of a cent per form, as the case may require.

(c) Where bills of exchange forms referred to in paragraph (a) of this subsection are upon the appointed day 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 provisions of the Principal Act and the regulations thereunder, pay to the Commissioner the amount of four cents duty on each such form.

(2) (a) This subsection shall apply to bills of exchange and promissory note forms which on the appointed day 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 fourpence stamp duty and are unused.

(b) Any bill of exchange or promissory note drawn or made within New South Wales during the first period on a form to which this subsection applies shall be deemed to be stamped with four cents stamp duty for the purpose of section fifty-one of the Principal Act, as amended by this Act.

(c)

Stamp Duties (Amendment).

(c) Any bill of exchange or promissory note drawn or made during the second period on a form to which this subsection applies shall be deemed to be stamped with four cents stamp duty provided that—

- (i) a one penny or a one cent adhesive stamp is attached and duly cancelled before issue; or
- (ii) such form is impressed at the Stamp Duties Office "Stamp Duty Paid to 4 cents" on payment to the Commissioner at the rate of two-thirds of a cent per form; or
- (iii) such form is at the commencement of the second period one of those in the possession of a person who has more than one thousand of such forms and such person has furnished to the Commissioner a statutory declaration in such form and manner approved by the Commissioner giving particulars and numbers of such forms and has paid to the Commissioner the amount of two-thirds of a cent per form.

(3) (a) Any receipt form issued during the first period and impressed with threepence duty shall be deemed to be stamped with three cents stamp duty for the purpose of section ninety-two of the Principal Act, as amended by this Act.

(b) Any receipt form issued during the second period and impressed with threepence duty shall be deemed to be stamped with three cents stamp duty provided that—

- (i) a one penny or a one cent adhesive stamp is attached and duly cancelled before issue; or
- (ii) such receipt form is at the commencement of the second period one of those in the possession of any person who has furnished to the Commissioner a statutory declaration in such form and manner as approved by the Commissioner giving particulars and numbers of such receipt forms and has paid to the Commissioner the amount of one-half cent per form.

(4)

Stamp Duties (Amendment).

(4) (a) Any betting ticket issued during the first period and impressed with one penny or twopence duty shall be deemed to be stamped with one cent or two cents duty respectively for the purposes of section 45A of the Principal Act, as amended by this Act.

(b) Any betting ticket issued during the second period and impressed with one penny or twopence duty shall be deemed to be stamped with one cent or two cents duty respectively where such betting ticket is at the commencement of the second period in the possession of a bookmaker who has furnished to the Commissioner a statutory declaration in such form and manner as approved by the Commissioner giving particulars and numbers of such betting tickets and has paid to the Commissioner the amount of one-sixth of a cent or one-third of a cent per betting ticket, as the case may require.

(5) During the first period and the second period unused forms other than those to which subsections one, two, three and four of this section apply impressed with duty the denominations of which are expressed in old currency shall be deemed to be stamped at the equivalent amount in decimal currency calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

(6) During the first period an allowance in respect of duty impressed on the unused bills of exchange and receipt forms, and betting tickets referred to in subsections one, two, three and four of this section and unused promissory note forms made under the provisions of section fifteen of the Principal Act may be made without deduction of commission.

(7) (a) Every person licensed to deal in stamps shall as soon as practicable after the appointed day furnish a statement to the Commissioner giving particulars of unused stamps held on the appointed day the denominations of which are expressed in old currency and exchange such stamps at the Stamp Duties Office for stamps the denominations of

which

Stamp Duties (Amendment).

which are expressed in decimal currency being of the equivalent total monetary value calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

(b) During the first period and the second period any person other than a person licensed to deal in stamps may, on application made in such form and manner as may be approved by the Commissioner, exchange at the Stamp Duties Office unused stamps the denominations of which are expressed in old currency for stamps the denominations of which are expressed in decimal currency being of the equivalent total monetary value calculated on the basis of the equivalents expressed in subsection four of section eight of the Commonwealth Act.

(8) Sections three and four of the Decimal Currency Act, 1965. shall not apply to this section.

10. The Principal Act is further amended by inserting next after section forty-nine the following new section :—

Further amendment of Act No. 47, 1920.

New sec. 49A.

49A. The duty upon a bill of exchange or a promissory note drawn or made in New South Wales as one of the instruments or documents relating to the export of goods out of the Commonwealth of Australia, may be denoted by adhesive stamps which shall be affixed and cancelled in accordance with the provisions of this Act before issue out of the hands of the person drawing or making such bill or note.

Bills of exchange and promissory notes relating to the export of goods.

11. The Principal Act is further amended by inserting next after section sixty-six the following new section :—

Further amendment of Act No. 47, 1920.

New sec. 66A.

66A. (1) Where it is proved to the satisfaction of the Commissioner that—

Agreements and conveyances on sale—Concession for purchases of private dwelling houses.

(a) land included in an agreement for sale at the date of such agreement was improved, there being erected thereon a private dwelling house; and

(b)

Stamp Duties (Amendment).

- (b) the property comprised in the agreement was being purchased by the person named therein as the purchaser with intent that he and members of his family would use such private dwelling house as their place of residence; and
- (c) such agreement was not entered into by such person with the intention of renting, leasing, or otherwise using such private dwelling house as a source of income or of reselling such private dwelling house at a profit; and
- (d) neither the unencumbered value of such property nor the amount or value of the consideration for the sale calculated and determined in accordance with the provisions of this Act was in excess of five thousand pounds,

the stamp duty chargeable on the agreement for the sale of such property or on the conveyance of such property where the agreement for the sale was not evidenced in writing shall be reduced by an amount equal to ten per centum of the ad valorem duty chargeable on the amount or value of such consideration.

The provisions of this subsection shall apply, mutatis mutandis, to and in respect of an agreement for the exchange of real property being a private dwelling house or a conveyance by way of exchange of real property being a private dwelling house.

(2) In this section "private dwelling house" includes a home unit or a strata lot used as a place of residence.

(3) No assessment of a reduced amount of stamp duty in accordance with this section shall be made by the Commissioner unless there is lodged with the Commissioner the instrument chargeable with ad valorem duty as aforesaid together with such evidence on oath or otherwise including evidence of value as the Commissioner deems necessary.

(4)

Stamp Duties (Amendment).

(4) Until such time as the Commissioner is satisfied in accordance with the provisions of subsection one of this section the reduced amount of stamp duty as aforesaid shall not be the stamp duty chargeable and payable on such instrument.

12. The Principal Act is further amended by inserting at the end of section one hundred and seven the following new subsection :—

Further
amendment
of Act No.
47, 1920.
Sec. 107.

(4) (a) This subsection shall apply in the case of every person who dies after the commencement of section twelve of the Stamp Duties (Amendment) Act, 1965, and who was at the date of his death domiciled in New South Wales.

(Allowance
to be
made for
debts.)

(b) Notwithstanding the provisions of subsections one and two of this section in computing the final balance of the estate of a deceased person to whom this subsection applies an allowance shall be made for the actual expense incurred for the funeral, burial or cremation of the deceased :

Provided that such allowance shall not exceed one hundred and twenty-five pounds :

Provided further that where such allowance is so made the provisions of subparagraph (b) of paragraph (3) of section one hundred and two shall not apply.

13. The Principal Act is further amended by inserting next after section one hundred and thirty-one the following new section :—

Further
amendment
of Act No.
47, 1920.
New sec.
131A.

131A. (1) A person appointed or employed under this Act or whose services are made use of for the purposes of this Act shall not either directly or indirectly except in the performance of any power, authority, duty or function under this Act, and either while he is, or after he ceases to be so appointed or employed or his services cease to be utilised make a record of or without

Disclosure
of informa-
tion.

the

Stamp Duties (Amendment).

the consent of the Commissioner divulge or communicate to any other person any information acquired by him respecting the affairs of any other person disclosed to or obtained by the Commissioner in the exercise of his powers, authorities, duties or functions.

(2) Nothing in this section shall preclude a person appointed or employed under this Act or whose services are made use of for the purposes of this Act from producing in any court any return, assessment, or notice of assessment, or from divulging or communicating to any court any matter or thing coming under his notice in the performance of his powers, authorities, duties or functions under this Act, where it is necessary to do so for the purposes of carrying into effect the provisions of this Act or in connection with any proceedings before that court.

(3) Any person appointed or employed under this Act or whose services are made use of for the purposes of this Act shall if and when required by the Commissioner to do so, make a statutory declaration to maintain secrecy in conformity with the provisions of this section.

(4) Notwithstanding anything contained in this section the Commissioner may divulge or communicate any information which comes to his knowledge in the performance of his powers, authorities, duties or functions to the Commissioner of Taxation, a Second Commissioner of Taxation, or to a Deputy Commissioner of Taxation of the Commonwealth of Australia or to the authority administering an Act of a State of the Commonwealth relating to stamp duties, death duties or similar legislation, and the divulging or communicating of such information shall not be deemed to be a contravention of this section.

(5) Any person who fails to comply with any provision of this section shall be liable to a fine not exceeding one hundred pounds.

Stamp Duties (Amendment).

THE SCHEDULE.

First Column.	Second Column.	Third Column.
	<i>Omit</i>	<i>Insert</i>
Section 101	"two shillings" ..	"twenty cents"
Section 76	"three shillings and sixpence"	"thirty-five cents"
Sections 41, 42 and 73 ..	"seven shillings and sixpence"	"seventy-five cents"
Section 50	"twenty shillings" ..	"two dollars"
Sections 10, 25, 41 (7), 92 and 123.	"one pound" ..	"two dollars"
Sections 69, 72, 73, 74, 79 and 85.	"one pound ten shillings"	"three dollars"
Section 45	"forty shillings" ..	"four dollars"
Section 45A	"two pounds" ..	"four dollars"
Sections 90 and 92	"two pounds" ..	"five dollars"
Section 25	"three pounds" ..	"six dollars"
Sections 24, 25, 40, 81, 88A, 89, 92, 117, 127A and 145.	"five pounds" ..	"ten dollars"
Sections 12, 22, 45A, 54, 58, 62, 84 and 117.	"ten pounds" ..	"twenty dollars"
Sections 10, 12, 23, 45, 48, 51, 63, 87, 88, 88B, 97B, 122 and 124.	"twenty pounds" ..	"forty dollars"
Section 96	"twenty-five pounds"	"fifty dollars"
Sections 21, 38A, 54, 57A, 97, 102, 117, 120, 122, 127A, 131 and 145.	"fifty pounds" ..	"one hundred dollars"
Sections 45, 78D, 88B, 88C, 93, 94A, 97A, 102, 118, 131A, 135 and 136.	"one hundred pounds"	"two hundred dollars"
Section 107	"one hundred and twenty-five pounds"	"two hundred and fifty dollars"
Section 125	"two hundred pounds"	"four hundred dollars"

THE

*Stamp Duties (Amendment).*THE SCHEDULE—*continued.*

First Column.	Second Column.	Third Column.
	<i>Omit</i>	<i>Insert</i>
Section 124A	"three thousand pounds"	"six thousand dollars"
Section 66A	"five thousand pounds"	"ten thousand dollars"
Sections 118, 120 and 121 ..	"pounds per centum"	"per centum"

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

K. W. STREET,
Lieutenant-Governor.

*Government House,
Sydney, 20th December, 1965.*