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

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 Short title, (Amendment) Act, 1965", and shall be read and construed citation and with the Stamp Duties Act, 1920-1964, which Act is in this ment. Act referred to as the Principal Act.
- 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 20 day.
 - 2. In this Act, unless the context or subject-matter Definitions. otherwise indicates or requires,—
 - "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.
 - "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 - "Old currency" means the currency provided for by the Acts repealed by the Commonwealth Act.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

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"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—

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Amendment of Act No. 47, 1920.

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(a) by inserting in section three immediately before the Sec. 3. definition of "Backer" the following new defini- (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 sec. 5A. new section:—
- 5A. Where any instrument has been duly Construing stamped in accordance with the law in force before the appointed day and the stamp duty chargeable currency. 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.

(c) by inserting next after subsection one of section six Sec. 6.
the following new paragraph: — (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)

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- (d) by inserting at the end of section twenty-nine the sec. 29.

 following new paragraph:—

 Provided that any instrument chargeable with stamped inadmisduty 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.
 - (e) (i) by omitting from subsection one of section Sec. 64. sixty-four the word "two-thirds" and by insert- (Contracts ing in lieu thereof the word "three-quarters"; for option.)
 - (ii) by omitting from subsection two of the same section the word "one-third" and by inserting in lieu thereof the word "one-quarter";
- (f) (i) by inserting next after subparagraph (v) of Sec. 101D.

 paragraph (c) of subsection four of section (Death Duty—
 101D the following new subparagraph:— Local domicile—
 Extens of
 - (vi) This paragraph shall, in the case of Estates of every person who dies on or after the dying on appointed day, whether in New South or after the appointed Wales or elsewhere and who was at the day.) date of his death domiciled in New South Wales, be read and construed as if the words "one thousand pounds" "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) 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 Sec. 101E. new paragraph: (Death Duty—
 - This section shall, in the case of every person Foreign who dies on or after the appointed day, whether domicile, 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.
- (h) by inserting at the end of section 105A the following Sec. 105A.
 new subsection: (Property which is
 (3) In the case of every person who dies on or not to be
 - (3) In the case of every person who dies on or no after the appointed day, this section shall be read and construed as if the words "Seventh Schedule"

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

- (i) by inserting next after subsection (3c) of section Sec. 112c.

 112c the following new subsection:

 (Abatemen in favour of widow.
 - (3D) This section shall, in the case of every etc., in person who dies on or after the appointed day, be cases.) 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.
 - (j) by inserting at the end of section 112D the following Sec. 112D.

 new paragraph:

 This section shall, in the case of every person exemption.

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

(k) by inserting after the word "Schedules" in section Sec. 138.

one hundred and thirty-eight the words and symbols (Books to be kept and receipts and receipts (1)

(1) by omitting the Second Schedule and by inserting in Subst.

Second Schedule:—

Second Schedule.

SECOND SCHEDULE.

STAMP DUTIES AND EXEMPTIONS.

	Nature of Instrument	Amount of Duty	Persons primarily liable
0	ACKNOWLEDGMENT by executor or administrator in lieu of conveyance under section 83 of the Wills, Probate and Administration Act,	\$ c 3.00	The devisee.
	1898, as amended.		
5	AGREEMENT OR MEMORANDUM OF AN AGREEMENT, and not otherwise specifically charged with any duty— (1) Lindon band salv.		
0	(1) Under hand only— (a) Whether the same is only evidence of a contract, or	0.15	
	obligatory on the parties from its being a written instrument, including every schedule, receipt, or other matter put		
5	or indorsed thereon or annexed thereto.		
	(b) Where divers letters are offered in evidence to prove any agreement between the	0.15	
0	writers thereof it shall be sufficient if any one of such letters is stamped with the duty of—		The partie thereto.
5	Exemptions—Any agreement or memorandum under hand— (a) made for or relating to the sale of any goods, wares, or merchandise;		
0	(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		
5	South Wales. (2) Under seal Exemption—Any agreement made by a shire council or a municipal council with the Crown or with	3.00	Judge (F)
0	any corporation or person representing the Crown that would but for this exemption have been chargeable only with the said fixed duty of fifteen		
5	cents or three dollars is exempt from such duty.		Appel biller

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	An and the state of the state o	\$ c	note trage List.
10	AGREEMENT FOR THE SALE OR CON- VEYANCE (INCLUDING EXCHANGE) OF ANY PROPERTY— Provided that any agreement or memorandum under seal, made for or relating to the sale of any	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
	goods, wares, or merchandise, is to be charged only with a		property is agreed to be
15	duty of three dollars (for which the parties thereto shall be primarily liable), but so that if the agreement or memorandum		conveyed.
20	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		
25	respect of such goods, wares, and merchandise there are fully set out in it particulars of such property and the value thereof and an apportionment of the purchase money in respect there-		retries mortholic and the second seco
30	of.		
35	Appointment of Trustees— For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof.	3.00	The person making or executing the appointment (in the case
40			of an instru- ment) and the trustee or trustees in any other case.
	Exemptions—		
45	(a) The appointment of a trustee by a will.		po logge bara
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 SCHEDULE—continued. STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
POINTMENT in execution of a	\$ c	
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	3.00	The person making or executing the appointment.
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.	in tour its o	
ARD, whether under hand only or under hand and seal— Where the amount or value of the	kainin nii Nii kainin nii	
matter in dispute— loes not exceed \$40 sxceeds \$40 and does not exceed \$100	0.20 0.35	
\$100	0.75	The person making or executing the
\$400	1.50 2.25 3.00	award.
Exemption—Award made in any matter in which Her Majesty is a party, either directly or by some public officer acting in such matter or representing Her Majesty or the Government of New South Wales therein.	Looke bet. The second of the	ind to the galled ind the galled ind the galled ind the galled ind the galled ind the galled
position to be paid quarterly by banks in lieu of duties on promis- sory notes payable on demand	discon a	y a kinolina www.inclination inclination inclination
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,	4.00	The bank.
NK I	Notes—An Annual Com- position to be paid quarterly by banks in lieu of duties on promis- ory notes payable on demand ssued by them— revery \$200 and also for any endining fractional part of \$200 of the amount of such notes in circulation as certified under the	Notes—An Annual Composition to be paid quarterly by banks in lieu of duties on promisory notes payable on demand ssued by them— revery \$200 and also for any emaining fractional part of \$200 of the amount of such notes in circulation as certified under the Banks and Bank Holidays Act,

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
1	BETTING TICKETS— Where the betting ticket is issued in the saddling paddock of a	0.02	
0	racecourse. Where the betting ticket is issued in any part of a racecourse except the saddling paddock.	0.01	The book- maker.
1	BILL OF EXCHANGE AND PROMISSORY)
15	Notes— Payable on demand and sola Payable otherwise than on demand—	0.04	The drawer or acceptor of a
20	Where the amount or value of the money for which the bill is drawn does not exceed \$50	0.05	bill of ex- change and the maker of a promissory
25	Where such amount or value exceeds \$50, for every \$50 and every fractional part of \$50	0.05 One of the set to be stamped with the	note.
		duty payable on a single bill.	J
30	Exemptions— (a) Letter written by a banker in New South Wales to any other banker in New South Wales directing the payment		in the same of
15	of any sum of money, the same not being payable to bearer or to order, and such		ally copy 4.2
	letter not being sent or delivered to the person to	16 10 10 10 10 10 10 10 10 10 10 10 10 10	
10	whom payment is to be made, or to any person on his behalf. (b) Letter of credit granted in	et # Accipation	
15	New South Wales authorising drafts to be drawn out of New South Wales payable in New South		
0	Wales. (c) Cheque or order payable on demand drawn on any savings bank authorised to		
5.5	carry on banking business under a law of a State or of the Commonwealth of Australia.		of the state of th

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	
BILL OF EXCHANGE AND PROMISSORY		and the sea to
Notes—continued.		100 48
Exemptions—continued.		A STATE OF S
(d) Any draft or order for the		
payment of money issued		- Parist Harm
by any duly authorised		四月 第一四月 明期
officer of the Government on		a proper service deposits
account of the Public		North Assessment
5 Service.		BOLLEY BOZE
(e) Any draft or order for the		1.044
payment of money		the con comments of
		Spiran ef traul colin
commonly called an advance		The Contract
note issued by a master of a		grand to be 19
o ship or vessel in favour of a		e communication and
seaman.		A STANLE OF STANLES
(f) Orders or authorities to pay		
not drawn on a banker.		นาล ส่วน 5 575คำม
This exemption does not		
5 extend to a bill of exchange		
within the meaning of the		
(Commonwealth) Bills of		A STATE OF THE STA
Exchange Act 1909 as		The R of Wall
amended.		The state of the s
		A SHEW SHEET
(g) cheque of order payable on		The second secon
demand drawn or given by or		- 1
on behalf of any society or		devices relieved
institution for the relief of		A stank and
poverty, the promotion of		rilligh Zivres innies
5 education or for any purpose		of the name of we
directly or indirectly con-		
nected with defence or the		NEW YOR STREET
amelioration of the condition		
of past or present members		dugat, to remarks
of the Naval, Military or Air		A CHAPTE TOTAL
Forces of the Common-		of the transfer
wealth or their dependants,		TATE YOUR STREET
or for the promotion of any		on in all places
other patriotic object.		
other patriotic object.		Total District Special States
•		n gran day y
5 BILL OF LADING OR RECEIPT for any		The person by
goods, merchandise, or effects to		whom the
be carried to any place outside		goode are
New South Wales—		consigned.
		Acta Joseph
		n and an inter-
For every such bill of lading or		de do no promo
copy thereof	0.15	The second secon
		white and t
For every such receipt or copy		nile trace
thereof	0.15	
Tay of the same of		
		SECOND

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5_	Nature of Instrument	Amount of Duty	Persons primarily liable	3
C	HARTER PARTY for conveyance beyond or coastwise within New	\$ c	Total Specifical In	
	South Wales	0.15	The charterer.	
			Service Laboratory and The	01
0 0	OMPANIES— Upon each of the following instruments—		and the second of the second o	
	(i) Memorandum of association	The state of the s	The latters	6. 7
5	(ii) Articles of association(iii) Every certificate of incor-	3.00	The company.	21
	poration	J	s by the selection of t	
20	of association, the articles of association or the certificate of		A Price of the Control of the Contro	135
	incorporation of a mining		Storage and the storage and th	
	company as defined by section three of this Act.		and departure of the second	
			White a mulicipal of	6.5
25 C	ONTRACT Note for or relating to the sale or purchase of any stock or marketable security—		The person who makes or executes	
			the contract	. 00
30	For each \$100 and also for any fractional part of \$100 of such value	nego artic	note.	96
		0.04		
	Exemptions.— (a) Transactions carried out in	4 14 14 14	for the street	
	the course of their ordinary		THE HOLE THE THE THE	
35	business relations between			
	brokers or agents who are	p - i - i - i -	A Planta to without	
	members of Stock Exchanges in the Commonwealth of	THE PERSON NAMED IN COLUMN 1	Programme and the	
	Australia or elsewhere.	the state of the s	giff district with to	. 01
10	(b) Contract note for or relating	A CHARLES	Company to a popular	
	to the sale or purchase of		in the part of the	
	any stock, debentures, or			
	Treasury bills of the Govern- ment of New South Wales or			
15	of the Commonwealth of			
13	Australia.	The total and the second	NAME OF THE OWNER OWNER OF THE OWNER OWNE	15 200 -
	(c) Any contract note for or	a designation	parameter and the same state of	
	relating to the sale or	al legio is		
-0	purchase of any debenture issued by the Metropolitan		the polary dipod wa	
50	Water, Sewerage and	The state of the s		
	Drainage Board, Hunter	No. of the last of	se the case they be	10 1
	District Water Board and Broken Hill Water Board.		5393541 7500	13
	Dionen IIII Water Bourd.			

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.
20	Where the amount of such consideration does not exceed \$100	1.25	
	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 convey- ance 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 prop- erty other than shares or rights to shares and in the	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
10	Conveyances of any Property— continued. (2) Upon every conveyance—contd. On the amount—continued.	case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of Shares" herein.	
	And in addition—	at as the sage	
	On the value of the property	Harting John	
20.	conveyed	At the rate specified in the Sixth Schedule to this Act for an amount equal to the total amount obtain- ed by aggregating to- gether—	
5		(a) the value of the property so con- veyed; and	total
0		(b) the value of all property in New South Wales whatsoever (not being property comprised in a gift	
5		or instrument referred to in para- graph (b) of sub- section (3) of sec- tion 66) conveyed	
0		by the same con- veyor to any per- son whomsoever on the day of but executed by	
5	1935 - 14 1936 - 14 1936 - 14	him prior to such conveyance or at any time within the period of three years preceding the date of such	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable	
(Conveyances of any Property— continued. (2) Upon every conveyance—con-	- TT9 30	eningaraan kana nodin Garagia Garagaan kanasari	
	tinued.		and annual oil (0)	
0	And in addition—continued. On the value of the property conveyed—continued.	conveyance with- out consideration in money or		
5		money's worth;		3.
		(c) the unencumbered	-nation of the	
0		values of all prop- erty in New South Wales	On the value of the	0.3
		whatsoever (not being property comprised in an		> *
5		instrument re- ferred to in para- graph (b) of sub-		
		section (3) of sec- tion 66) conveyed by the same con-		0 8
0		veyor to any per- son whomsoever on the day of but		
_		executed by him prior to such con- veyance or at any	38131	
5		time within the		
		three years upor a consideration in		
0	AND SECTION AND SECTION ASSESSMENT	money or money's worth of less than the unencumbered		
5		value of the prop- erty thereby con- veyed after de		
3		ducting the value of the considera- tion in money or		
0		money's worth therefor ascer tained in accord ance with this Act.		
			SECOND	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	Conveyances of any Property— continued.	7777/08	Year ar tro
	(3) Upon every conveyance of any		The parties
10	property whatsoever made upon a consideration in money		to the con- veyance or
10	or money's worth of less than the unencumbered value of the property conveyed (not being	Saviores 1 492 d	any one or more of them.
15	an instrument referred to in paragraph (b) of subsection (3) of section 66)—	Van de Cara	
20	On the amount or value of such consideration ascer- tained in accordance with	10.1	
20	this Act	At the rate specified in paragraph (1) above in the case of prop- erty outer than	
25		shares or rights to shares and in the case of shares or rights to shares at the rate specified in	
30		paragraph (1) of the matter under the heading "Transfer of Shares" herein.	
	And in addition—		
35	On the difference between the unencumbered value of the property conveyed ascertained in accordance with this Act and the said		
40	amount or value of such consideration for the con- veyance	At the rate specified in	
		the Sixth Schedule to this Act for an amount equal to	
45	of the	the total amount obtained by aggregating together—	
		(a) the amount of the	
50		said difference between the unen- cumbered value of	
		the property and such considera- tion; and	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	CONVEYANCES OF ANY PROPERTY—		7
	(3) Upon every conveyance—continued.		
0	And in addition—continued.	188 447	
•	On the difference—continued		
		property in New	
		South Wales whatsoever (not	
5	371	being property	
5	Tour Pre Park Text	comprised in a	
	to the transfer of the same of	gift or instrument	
	A CONTRACTOR	referred to in	
	,	paragraph (b) of	
0		subsection (3) of	
	1 102- 1	section 66) conveyed by the same	
	in action	conveyor to any	
	- (The R. 10)	person whomso-	
5	A spring Council	ever on the day of	
		but executed by	
		him prior to such	
		conveyance or at	
Λ		any time within the period of	
0		three years pre-	
		ceding the date of	
		such conveyance	
_		without consid-	
5		eration in money	
		or money's worth;	
		(c) the unencumbered	
		value of all prop-	
0		erty in New South	
		Wales whatsoever	
		(not being prop-	
		erty comprised in	
		an instrument re- ferred to in para-	
5		graph (b) of sub-	
		section (3) of	
		section 66) con-	
		veyed by the same	
0		conveyor to any	
		person whomso- ever on the day of	
		but executed by	
		him prior to such	
5		conveyance or at	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

And in addition—continued. On the difference—continued. 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	5	Nature of Instrument	Amount of Duty	Persons primarily liable
And in addition—continued. On the difference—continued. 5 6 6 7 7 8 8 8 8 8 8 8 8 8 8 8			\$ c	Lating to the
And in addition—continued. On the difference—continued. 5 6 6 6 7 8 8 8 8 8 8 8 8 8 8 8 8				
On the difference—continued. any time within the said period of three years upon a consideration in money or money's worth of less than the unencumbered value of the property so conveyed therefor after deducting the value of such consideration in money or money's worth ascertained in accordance with this Act. (4) Upon each of the following instruments— (a) (i) an instrument appointing a new trustee; or (ii) an instrument appointing an additional trustee; or (iii) an instrument by which a trustee retires from a trust without any new trustee being appointed in his place; or (iv) a declaration by an executor under section eleven of the Trustee Act, 1925, as amended. 5 (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	0			
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1925, as amended. 5 (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				1
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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	15	(b) A conveyance not made for	2.00	
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	1	valuable consideration and		10.00.
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		made to a beneficiary by a		The second
formity 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		trustee under and in con-		14.
tained 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		formity with the trusts con-		
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	0			
instrument on which stamp duty imposed by any Act in force at the time of its execution has been paid or	U			
duty imposed by any Act in force at the time of its execution has been paid or				
force at the time of its execution has been paid or				
s execution has been paid or				
mich is exempt from stamp	5			
		which is exempt from stamp		
				SECOND

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primaril
,	State of the state	\$ c	
•	continued.		1 /3/ 30 to
_	(4) Upon each of the following		Destroy of the same of
0	instruments—continued.		vine vine
	duty under such Act or with		1
	the trusts contained in a		A large man
	will or arising on an	e, danne	
	intestacy and in either case		The same of the sa
5	in respect of property on		It delicites of a
-	which death duty or duty		the course story
	under any Act imposing		A D-165, -127/03 ((19))
	duties on the estates of		
	deceased persons has been		
0	paid or which shall be		
U	exempt from death duty by		
	such Act		THE COURT IN THE
	such Act	The state of	BUTTO TO TO
			THE DISTRICT OF
-	executed bona fide by way		the Manufacture
5	of completion or confir-		and an end or entre
	mation of title whereby no		all mosterne.
	greater benefit, legal or		
	equitable, accrues to the	The second	THE RESERVE
	person in whose favour the		the other states
)	instrument is made or		
	executed than he originally	3.00	The tran
	had or was entitled to have		feree.
	by virtue of some other		1000
	instrument which is duly		And the second
5	stamped with ad valorem		
	duty as a conveyance or		I I was
	declaration of trust		
	(d) A conveyance following		
	upon a decree or order for		
	foreclosure where ad		Part Contract
	valorem duty has been paid		1 30000
	upon such decree or order		THE PROPERTY OF STREET
	(e) A conveyance whereby the		Transport.
	apparent purchaser of		A set to the lies
	property that is vested in		40 kg 19 - 10
			THE TAX OF THE PARTY.
	him upon trust for the		THE REPORT
	person who was the real		of the off be
	purchaser and who has		Table and and and a
	actually paid the purchase		Late of the second
	money therefor, conveys		Day single son
	the same to the real		Trace to mis
	purchaser		
	(f) A conveyance made for		
	nominal consideration upon		District Francisco
	the appointment or the retire-		(Sana
	ment of a trustee (whether the		DIR IN THE PARTY
	trust is expressed or implied).	0.75	The transferee.
		~	LA LIC LI CHISICICO

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
٠.		6	
(CONVEYANCES OF ANY PROPERTY— continued.	\$ c	
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	10 10	
15	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	AND DEL STREET
20	(6) Upon a conveyance whereby a	Act provided.	The transferee.
25	trustee of a superannuation scheme transfers to a member of the scheme on his retire- ment from the scheme a policy	o dan de ky war de conec	
	of insurance on the life of the member— On the first of such transfers	2.00	Alia te nician Alexando acidente Alexando acidente
	On each subsequent transfer	0.10	Company of the compan
30	DECLARATION OF TRUST—	X iviameno so	ing and between
	(1) Any instrument declaring that a person in whom property is vested as the apparent purchaser thereof holds the	3.00	The person de- claring the trust.
35	same in trust for the person or persons who have actually paid the purchase-money therefor.		es es estados e
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	The same duty as if the instrument was a conveyance of the property comprised therein.	declaring the trust—or the
45	or purpose or purposes men- tioned therein notwithstanding that the beneficial owner or person entitled to appoint such property may not have joined therein or assented thereto.	dien ont in land order contact i s available bear off	laration.
50	(3) Any such instrument as afore- said by which (a) the same trusts are declared as have been declared in respect of the same	and the unit of	The person declaring the trust.
55	property by an instrument duly stamped with ad valorem duty	a la	Day 294/15 A And
	CP (C) 5-12		SECOND

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable	
	The second second	\$ c		
1	DECLARATION OF TRUST—continued.	mar at 5 hor in costs		
	under this Act or (b) the trusts declared are the same trusts as	eyounds, to discount		
0	those upon or subject to which			
Ū	the same property was conveyed to the person			
	declaring the trust by an instru-			
_	ment duly stamped with ad valorem duty under this Act or			
5	(c) the same trusts are declared			
	as have been declared by a will in respect of the same property	min of the this choice		
	and any death duty payable in	NEW THE PARTY OF THE PARTY OF		
20	respect of that property by reason of the death of the	Parent.		
	testator who made such will has	inter 2		
	been paid.	Barbara		
	DEED—		- II II - II - II - II - II - II -	
25	(1) Deed of any kind whatever not	In this in	As markeness s	
	otherwise charged in this Schedule.	The state of the s	The parties to	
		2.00	the deed, or	
20	(2) Any instrument which under the provisions of any statute is	3.00	any one of them.	
30	given the operation or effect of	oct of the	do godinal ord	
	a deed either before or after registration.		and the state of t	
		0.08	The person to	
35	DUPLICATE OR COUNTERPART of an agreement for the hire of a	0.00	whom the	
00	motion picture film.		film is hired.	
	ExemptionWhere there are a	to be to the	po nesmanaliva A 111	
	number of duplicates or counter-	terms agree	onto gillous branch	
40	parts of any particular agreement for the hire of a motion picture	he allegenoe	mudicipanterone:	
40	film, and one of such agreements	think to ha	god and mark to	
	or counterparts is duly stamped, the other or others of them are	thought in	point right with his	
	exempt.	- un mustige	Set in hearingman	
45	DUPLICATE OR COUNTERPART of any	and ununcap t	uner lost anni	
	instrument chargeable with any	ior aport but all	Paratematemate	
	duty— Where such duty does not			
	amount to 35 cents.	original instrument.	chargeable on the original	
50	0.00	0612 01 100	instrument.	
	In any other case	0.35		

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		S c	
10	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 o
	In any other case	3.00	exchange.
	FORECLOSURE ORDER—	Aldie Sala Aldie 312 maa 32 aldie 31a aldie	
15 20	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	The mortgagee
20		Property".	
	GUARANTEE—		
	Any instrument guaranteeing or promising to answer for the		
25	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		
30	instrument—		
	Under hand (adhesive stamp may be used)	0.15 3.00	The guarantor.
	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		
40	payment under the agreement and the cash price of the goods comprised in the agreement— Amounts to \$20 or more but	6 s (cst) 10	1
15	does not amount to \$40	0.20	Marie San
45	Amounts to \$40 or more but does not amount to \$60 Amounts to \$60 or more but	0.40	The vendor.
	does not amount to \$80	0.60	
50	Amounts to \$80 or more but does not amount to \$100	0.80	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	de an unichel
	The second secon		in graph chair.
	HIRE-PURCHASE AGREEMENTS — continued.		FOR GALLERY AND THE STATE OF TH
	(1) Any instrument constituting—		
1	Amounts to \$100 or more		1
	but does not amount to	4.00	
	\$120 Amounts to \$120 or more	1.00	The state of the s
	but does not amount to		The state of the
	\$140	1.20	
	Amounts to \$140 or more		
	but does not amount to	1.40	
	Amounts to \$160 or more	1.40	The vendor.
)	but does not amount to		The vendor.
	\$180	1.60	
	Amounts to \$180 or more		da la completa de la completa del completa de la completa del completa de la completa del la completa de la completa del la completa de la completa de la completa del la completa de la completa de la completa del la completa
	but does not amount to \$200	1.80	- Telephone (16 1 16)
	Amounts to \$200	2.00	n My Janatha no
	And for every additional \$50		12 23
	or part thereof of that	0.50	
)	(Adhesive stamp may be used)	0.50	J
	(Adhesive stamp may be used)		14 186
	Exemption.—Any instrument con-		the Marylet pro-
	stituting, or evidencing the terms		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	and conditions of, a hire-purchase agreement where the difference		to the state of the state of
;	between the deposit or initial		
	payment under the agreement		
	and the cash price of the goods		
	comprised in the agreement is less than \$20.		
	than \$20.		19 500 × 12 52 53
)	(2) Any instrument constituting, or		TAMES AND SOME
	evidencing the terms and con-		WILLIAM STATE
	ditions of, a hire-purchase agreement under which the		
	purchaser is a person engaged		- 1 m. 142 1 th. 14
	in the trade or business of		to the south as the
	selling goods of the same		The state of the s
	nature or description as the goods referred to in the agree-		The state of the s
	ment	0.15	The person t
)	(Adhesive stamp may be used)		or by whor
	and the state of t		the goods ar
			supplied.

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	Lease or Promise of or Agreemen for Lease or Hire of any Property not being a Ship or Vessel-)-	aA salam
10	 Except as provided in para graph (10) in respect of th total rent payable during th term without any consideration by way of premium, fine, of foregift— 	e e n	antima)
	Where such rent—		
	does not exceed \$100 exceeds \$100—for every \$10 and also for any remainin	g	The lessee or tenant.
20	fractional part of \$100	. 0.35	1
			1
	(2) In consideration of a sum of money by way of premium fine, or foregift, without rent.	n,	
25		The same duty as on a conveyance under paragraph	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
30	(3) In consideration of a sum of money by way of premium fine, or foregift, and also of rent whether real or nominal.	heading "Conveyances of any	
	On the amount of premium.	. I had beginning	i de la
	And on the rent	The same duty as on a lease under para- graph (1) hereof.	
35	nominal, or where there is n	The same duty as	
40		would be chargeable under paragraph (2) under the heading "Conveyances of	
45		any Property "here- in on a conveyance of property of an unencumbered value equal to the value of the lease in question.	

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—continued.	\$ c	De Benter Pilot
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	The same duty as is chargeable under paragraph (1) under the heading "Con- veyances of any	The lessee or tenant.
15	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	Property "herein on property sold for a consideration equal to such value.	
20	consideration as is capable of being valued.		1 780 1 10 1 10 1 10 1 10 10 10 10 10 10 10
	(6) Of any other kind whatsoever	3.00	1
25	(7) A lease made subsequently to and in conformity with a contract or agreement to grant		The lessee or tenant.
	such lease duly stamped	0.35	J
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.
	(9) Agreement for the hire of a motion picture film—		
35	(a) where the amount of rental or hire payable does not exceed \$2,000:—	0.12	
	For every \$50 or part of \$50 of such rental or hire.	0.12	
40	(b) where the amount of such rental or hire exceeds \$2,000:— For the first \$2,000 of		The person to whom the film is hired.
45	such rental or hire, the same duty as provided in subparagraph (a) hereof, and thereafter for each ad- ditional \$2,000 or part of		
	\$2,000 of such rental or hire	2.50	J
			SECOND

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
0	Lease or Promise of or Agreement for Lease or Hire—continued. (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,	The same duty as on a lease under paragraph (1) hereof but not exceeding \$3.00.	The lessee o tenant.
5	1924, as amended, Closer Settlement Acts, War Service Land Settlement Act, 1941, as amended, Forestry Act, 1916, as amended, Pastures Protection Act, 1934,		
0.	as amended, Irrigation Act, 1912, as amended, Western Lands Act of 1901, as amended, or the Mining Act, 1906, as amended.	A Total States	
5	Exemption—Where the sole consideration is a fixed rent at a rate of less than \$150 a year—	- Profession & Comment of the Commen	angelije stad Schussifikan, skriv Lengtheret Liptogens die dep
0	 (a) a lease for a private dwelling house only for a term of less than one year; or (b) a lease from the Crown under the Crown Lands Consolidation Act, 1913, as amended; or 		
5	(c) a lease from the Crown under the Returned Soldiers Settle- ment Act, 1916, as amended; or	and the	
0	 (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 		
5	under the Forestry Act, 1916, as amended; or (f) a lease from the Crown under the Closer Settlement Acts; or (g) a lease of a public watering		
0	place from a controlling authority within the meaning of Part V of the Pastures Protection Act, 1934, as amended,		
	is exempt.		The state of the s

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	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	\$ c	
10	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—		
20	(1) For the receipt of the dividends or interest of any stock— Where made for the receipt of one payment only	0.15	
25	In any other case (2) For the receipt of any other sum of money, or any bill of exchange or promissory note for	0.75	The person by whom the instrument is
	any sum of money, not exceed- ing \$40, or any periodical pay- ments, not exceeding the annual sum of \$20 (not being herein-		executed or made.
30	before charged)	0.75	Burton and mention of Courters parking
	ceiver by a mortgagee	3.00	June 1981 Mee
35	Exemptions.— (a) Letter or power of attorney solely for the receipt of dividends, or the sale, purchase, or transfer of any		
40	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		Charles and the second
50	banker, to pay the dividends or interest arising from the stock to any person therein named.		
-	The state of the s		

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

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		S c	
	LETTER OR POWER OF ATTORNEY—	and the second of the	
	continued.		
_	Exemptions—continued. (c) Any order or authority,		
)	authorising any agent to lodge		
	a specific application under	show box 19	
	the Crown Lands Consolida-	The Beaution of	
	tion Act, 1913, as amended,		
5	or the Closer Settlement	Tariff and the	
,	Acts, or to pay or receive any	AV	
	specific sum in connection	1974	
	therewith.	The second second	
_	(d) Any order or authority to act as agent under the Mining		
)	Acts.		
	(e) Any order or authority for	la silvivia and	
	the receipt of any moneys		
	payable under order of any		
5	stipendiary magistrate or		
	justice or of any Court of		
	Petty Sessions or Children's		
	Court. (f) Any letter or power of at-		
0	torney for the sole purpose of	-bassis mit	
U	appointing a proxy to vote at	and in their	
	a meeting.	landar of ta	
	MOTOR VEHICLE CERTIFICATE OF REGISTRATION—	1000000	
5	On a motor vehicle certificate of	d-britani bedi	The person
J	registration for every \$100 and	or a lo to	whose nan
	also for any fractional part of	(a.e. >)01	the certifica
	\$100 of the value of the motor	4.40	is issued.
_	vehicle	0.40	
0			
	PARTITION— (1) The principal or only in-	A fixed duty of \$3.00	1
	strument effecting a partition	and in addition in a	
	of any property.	case where the divi-	n ph. lent sunis
		ded parts of the	1 NO CHOOLS
5		property are unequal	0 36f960 N 15-71
		in unencumbered	The narro
		value the same ad	The perso
		valorem duty as if it were a conveyance	partition
0		of similar property	any one
U		of an unencumbered	
		value equal to the	
		amount by which the	BURE PARTON
		unencumbered value	
		of the undivided	
5		of the undivided	
55		share of each parti- tioner is exceeded by	

, 170

Stamp Duties (Amendment).

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5 Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	
PARTITION—continued.	and the same of the same of	
(1) The principal or only in-	the unencumbered)
strument—continued.	value of the divided	
0	part taken by him,	
	and any amount	The persons
	paid or given or	making the
*	agreed to be paid or	partition or
5	given for equality	any one or
	shall be deemed to	more of them.
	be consideration for	
*1 (g)	such conveyance.	The State of the same
(2) In any other case	3.00	j
20 POLICIES OF INSURANCE—		
(1) (a) Upon every policy and		
every renewal of a policy		1.00
of insurance for a term of		92
one year or less—		
25 For every \$100 and		Late State 1915
also for any fractional part of \$100 insured	0.04	
(b) Upon every policy and	0.01	
every renewal of a policy		
C' for a tarm of		
more than one year—		A Remarks
In respect of each year		La de la companione de
and also of any fractional		1 24 1 10 11
part of a year in such		
term, for every \$100 and also for any fractional		T1
part of \$100 insured	0.04	The compan
(c) Upon every policy and		or perso
every renewal of a policy		policy.
of insurance against lia-		poney.
bility for injury to the	1	PROMER STORE
property or persons of		to the total state of
third persons (whether in-		2 7 100
cluded in any other policy	0.15	
of insurance or not)		
(d) Upon every policy of re- insurance and every re-		
newal thereof where the		
original policy of insurance		The same of the same
has been duly stamped	0.15	mil to with a
(e) Upon every policy of in-		La company
surance not otherwise pro-	set, a fe	of the satisfaction of
vided for in subparagraphs		phoni phon
(a) to (d) inclusive of this		rest April 1 and 1
55 paragraph and every re-		
newal thereof	0.13	1)

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	POLICIES OF INSURANCE—continued.	\$ c	manual de la constant
	(2) Upon every transfer or assignment otherwise than by way of	ner un	The transferee
10	mortgage or release of mort- gage of any such policy as aforesaid(Adhesive stamp may be used.)	0.35	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.
	Exemptions.—		
20	(a) Any policy of insurance on life.		
	(b) Any policy of insurance	1900 . 12, 110	
	upon the property of the State of New South Wales or any statutory body	and the best of the	
25	or any statutory body representing such State.		
	(c) Any policy of insurance against loss by fire on the tools, implements of work or	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
30	labour used by any working mechanic, artificer, handi- craftsman, or labourer, such insurance being effected by a	1 87 (Pire) 101 1004	
35	separate policy in a distinct sum.	The many	
, ,	(d) Any policy of insurance taken out by or on behalf of any public hospital or chari-	100 Maria	
	table institution, or by or on behalf of the Red Cross		
10	Society, or the New South Wales Ambulance Transport Service Board or any district	eta tenden eta tenden protestatua	
	committee constituted under	The Tair and	
5	the Ambulance Transport Service Act, 1919, as amended.	hi ku mila	Vines i
	(e) Any cover-note in pursuance of which a duly stamped	de la contra del contra de la contra del la contra de la contra del la contra de	
0	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		

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

original insured or his personal representative for war risks in respect of the specific consignment of goods where a policy of marine insurance in respect of the same consignment of goods was issued and duly stamped and where the goods are shipped to or from a British port. REAL PROPERTY ACT, 1900, as amended— (1) Application to bring land under the Act or to be registered under the Act as the proprietor of an estate in land where not otherwise liable to stamp duty not being a transmission application. (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. 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	5	Nature of Instrument	Amount of Duty	Persons primarily liable
Exemptions—continued. pursuance of a cover-note which has been duly stamped as a policy. (g) Any policy issued to the original insured or his personal representatives in pursuance of a duly stamped certificate of insurance. (h) Any policy of insurance for the payment of a deferred annuity under any scheme of superannuation for the benefit of any person in relation to his employment and/or the dependants of any such person. (i) Any policy issued to the original insured or his personal representative for war risks in respect of the specific consignment of goods where a policy of marine insurance in respect of the same consignment of goods was issued and duly stamped and where the goods are shipped to or from a British port. REAL PROPERTY ACT, 1900, as amended— (1) Application to bring land under the Act as the proprietor of an estate in land where not otherwise liable to stamp duty not being a transmission application. (2) Nomination— Where application is made to bring land under the Act, and the application is made to bring land under the Act, and the application is made to bring land under the Act, and the application is made to bring land under the Act, and the application is made to bring land under the Act, and the 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.		Povegre or Ivernaver continued		
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the proprietor of an estate in land where not otherwise liable to stamp duty not being a transmission application. (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. 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	40			
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to stamp duty not being a transmission application. (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. 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		the proprietor of an estate in	the first street of	
transmission application. (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. 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				
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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	15		and a relation of the	
to bring fand under the Act, and the applicant nominates any other person as the person to whom the certificate is to issue. 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			The state of the state of	art to some
and the applicant nominates any other person as the person to whom the certificate is to issue. 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				
any other person as the person to whom the certificate is to issue. veyance of such land from the applicant, and all other necessary parties, to the person nominated for the estate mentioned in such		to bring land under the Act,		
person to whom the certificate is to issue. from the applicant, and all other necessary parties, to the person nominated for the estate mentioned in such		and the applicant nominates	payable on a con-	efatori vanir
person to whom the certificate is to issue. from the applicant, and all other necessary parties, to the person nominated for the estate mentioned in such	50	any other person as the	veyance of such land	
cate is to issue. and all other necessary parties, to the person nominated for the estate mentioned in such			from the applicant,	and the land of
sary parties, to the person nominated for the estate mentioned in such				
person nominated for the estate mentioned in such		THE PROPERTY AS A SECOND		
for the estate mentioned in such				
mentioned in such	5			
	, ,			
			nomination.	The state of the s

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	REAL PROPERTY ACT, 1900, as amended—continued. (3) Memorandum of transfer—	Norman .	
10	(a) Duty shall be charged in accordance with the pro-	The state of the s	
	visions under the heading "Conveyances of any Property" herein upon and in respect of every memo-	1 10	
15	randum of transfer as a conveyance of the property therein, and the person or	N 9	
20	persons specified by such provisions for the case shall be primarily liable for the	A STATE OF THE STA	
	duty on the transfer. (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—	and the state of t	
35	 (a) Duty shall be charged in accordance with the provisions under the heading 		
40	Property" herein upon and in respect of the transfer or	and of most	
	surrender as a conveyance of the property therein and the person or persons	ing out to	
45	specified by such provisions for the case shall be primarily liable for the duty on the transfer or surrender.	enia.	
	(b) By way of exchange of the property therein.	The same duty as on an exchange herein.	
50	(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	The same duty as is payable on a conveyance.	The transferee.
55	discharge of mortgage.	rejance.	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	REAL PROPERTY ACT, 1900, as	\$ c	
	REAL PROPERTY ACT, 1900, as amended—continued.		
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) power.
	(12) Application for entry of an estate in fee simple in enlargement of a long term under section 134 of the Convey-	3.00	
25	ancing Act, 1919, as amended. (13) Application to cancel notifications of leases or under-	3.00	The applicant.
30	leases as upon merger. (14) A transmission application to a devisee who is also the sole executor or administrator.	3.00	
	Exemptions.—		
35	(a) The same as in the case of conveyances and agreements relating to land not under the Real Property Act, 1900, as		
40	amended. (b) Any application for transmission other than an application for transmission to a devisee who is also the sole executor or adminis-		
	trator.		
45	RECEIPT OR DISCHARGE given for or upon the payment of money amounting to \$5 and upwards.	0.03	The person giving the receipt.
	Exemptions.—		receipt.
50	(a) Receipts for refunds and reimbursements made by the Government or a		
55	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		

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SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	RECEIPT OR DISCHARGE—continued.	. 1 1460	and the second
	Exemptions—continued.		
	(c) Any receipt given for or		
10	upon the payment of money		The state of the s
	to or for the use of Her		
	Majesty.		The state of the s
	(d) Any acknowledgment by any		
15	banker of the receipt of any		
13	bill of exchange or		
	promissory note for the		
	purpose of being presented		
	for acceptance or payment. (e) Any acknowledgment or		
20	receipt given for or on		
20	account of any salary, pay,		
	or wages or for or on		
	or wages, or for or on account of any other like		107.
	payment made to or for the		and the second
25	account or benefit of any		
25	person being the holder of an		Control of the Berti
	office or an employee in		19 19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	respect of his office or		Market Committee of the
	employment, or for or on		
•	account of money paid in		property to the second
30	respect of any pension,		Carried Park
	superannuation, allowance,		morte e mem
	gratuity, refund of con-		
	tributions, or other like		and two papers only
35	allowance in respect of		10 10 10
	service.		ar fragal to
	(f) An acknowledgment of the		
	receipt of a bill of exchange		15 100
	or promissory note payable		Dally Line Hay
40	in either case otherwise than		To by I This in
	on demand.		
	(g) Any receipt endorsed or		
	otherwise written upon or		1 1/9 0 07/9
	contained in any instrument		
45	liable to stamp duty and		13 12 13 1 12
	duly stamped acknowledging		
	the receipt of the con-		The second secon
	sideration money therein		
50	expressed.		
50	(h) Any receipt given by depositors on receiving		
	deposits from any savings		
	bank authorised to carry on		- A
	banking business under a		
	law of a State or of the		
55	Commonwealth of Australia.		
	Commonweatth of Australia.		

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

5	Nature of Instrument	Amount of Duty	Persons primarily
	RECEIPT OR DISCHARGE—continued. Exemptions—continued.		Armania de la Maria
	(i) Any acknowledgment given		THE SELECTION OF
10	for money deposited in any Bank to be accounted for. Provided that this exemption shall not extend to acknowledgments for any		
5	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		
20	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		Maria de la companya
25	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		
0	any sum deposited which would be liable to duty if paid directly by any person to any other person.		to the second
35	(j) Any receipt given in antici- pation of a Bill of Lading and not to be used in lieu thereof.		
10	(k) Receipts for the payment of any interest on debentures, stock, or Treasury Bills of the Government of New South Wales.		
5	(I) All receipts given to Her Majesty or to any person on her behalf for or in respect of any pension or other superannuation or retiring allowance payable out of the funds of the Imperial or Indian Govern-		
0	ments.		The state of the
	(m) Any receipt given for or upon the payment of money for the use of any Public Hospital.		the state and th

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	RECEIPT OR DISCHARGE—continued	<i>I</i> .	1.0
	Exemptions—continued.		
	(n) Any receipt given for	the	A STATE OF THE SAME
	payment of compensat	ion	
10	payable to a workman or	his	
U	legal personal representati	ive	
	an his dependents under	any	
	or his dependants under a Workmen's Compensat	ion	
		ion	1 1 1 1 1 1 1
1 5	Act.	Lto	
15	(o) Receipts for moneys paid a Pastures Protection Bo	ard	and the same of
		the	
		ct.	
		ct,	
20	1934, as amended.		
20	(p) Receipts for moneys paid	oild	
	maintenance under the Cl	as	
	Welfare Act, 1939,		
	amended, or the Deser		
-	Wives and Children	for	100 80 00
25	1901, as amended, or	IOI	
	maintenance of children	the	
		the	
	Tritte initiality		The state of
_	1899, as amended.	or	
30	(q) Any acknowledgment	OI	
	receipt given by or on bel	nalf	
	of any society or institut	ion	ATT PERSON I
	for the relief of poverty,		lest of value value
	promotion of education,	or	
35	for any purpose directly	OI :41	
		vith	print to a real tree for
	defence or the ameliorat	ion	and a title
	of the condition of past		
	present members of	the	
40		Air	
	Forces of the Comm		Carlo Carlo
	wealth or their dependant	sor	All part is the fact
	for the promotion of	any	12.116.11.13811
	other patriotic object.		
45	(r) Any cash sale docket—t	liat	the wind h
	is to say an instrument iss	ued	
	or tendered to a purcha		A Timber and we
	of goods for cash by		ALL REPORTS
		tail	
50	establishment immedia		The same of the same
	on the occasion of	the	49 40 10
	purchase which denotes	the	the first to be well as
	description of the go	ods	201 1
	purchased, and the re	etail	
55	price thereof or the amo	unt	making this aid that
55	then paid in cash there	for,	
	but does not acknowle	dge	(1) Par (1) (1) (1)
	but does not acknown		

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

	Nature of Instrument	Amount of Duty	Persons primarily liable
RE	CCEIPT OR DISCHARGE—continued.	3 × 3 × 1/3 ; 1 × 3	
	Exemptions—continued.		
	(s) Any receipt given for or	437 401 611	
	upon the payment of money	P H	
	to or for the use of the Royal	15 1 100	
	Life Saving Society, New	A STATE OF THE STA	
	South Wales head centre, or	1000000	
	the Surf Life Saying	The Park La	
	Association of Australia or	JO 59 N. J. LEWIS	
	clubs affiliated thereto.	The borner set a	
	(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	Sound of the Park	
	Department of the Govern-	THE STATE OF THE	
	ment of New South Wales.	The transfer of the	
	(u) Any receipt given for or	- cii vanatana	
	upon the payment of any	The state of the s	
	moneys for a call in respect		
	of the share capital of a	Annual to the	an barrama
	mining company as defined	mi minima an	
	by section three of this Act.		
	by section timee of this Act.	- sa berosign	
Di	RECTION AS TO ISSUE OR ALLOTMENT	Patohilo or R	
	of Shares—	Series Co. In Series	
	Any direction in writing executed	111 7	The person to
	for the purposes of subsection (1)	would street	whom the
	of section 94A of this Act shall	the second	shares are to
	be chargeable with duty, as		be issued or
	follows:—	. 0 4	allotted.
	(a) If the direction is made upon	The same duty as is	
	a consideration in money or	payable under para-	
	money's worth of not less	graph (1) under the	
	than the unencumbered	heading "Transfer	
	value of the shares directed	of Shares "herein on	
	to be issued or allotted.	a transfer of shares	
		for a consideration	
	(b) In the state of the state of the	of equal amount.	
	(b) In any case other than that		
	mentioned in the preceding	payable under para-	
	subparagraph (a)	graph (2) under the	
	ribativi o	heading "Convey-	
	to say the month of his of	ances of any	
	malitarina di verena di e	Property "herein on	
	Tour To	a conveyance of un-	
	Description of "Vi	encumbered property	
	to something	of a value equal to	
	739 A F 10 A F 10	that of the shares	
		directed to be issued	
		or allotted.	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
10 15	DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—continued. Exemption.—A direction for the issue or allotment of shares in a mining company as defined in section three of this Act made upon a consideration in money or money's worth of not less than the unencumbered value of the shares directed to be issued or allotted.	\$ c	
20	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		The transferee.
25	Wales or which being in- corporated 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 considera-		
30	worth of not less than the unencumbered value of the shares or the right to the shares comprised in the transfer—		
35	For every \$10 and also for any fractional part of \$10 of the consideration for the transfer	0.04	
40	to the shares comprised in the transfer are listed on the Sydney Stock Exchange, adhesive stamp may be used, which stamp shall be affixed		
45	and cancelled by the transferee as provided by this Act.		
	(2) Upon the transfer of shares or of rights to shares made with- out consideration in money or	payable under para- graph (2) under the	the transfer or any one or
50	money's worth.	heading "Convey- ances of any Property" herein on the conveyance of the shares or rights to shares.	more of them.

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

5	Nature of Instrument	Amount of Duty	Persons primarily liable
		\$ c	
10	TRANSFER OF SHARES—continued. (3) Upon the transfer of shares or of rights to shares made upon	The same duty as is payable under para-	the transfer
1.5	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.	graph (3) under the heading "Conveyances of any Property" herein on the conveyance of the shares or rights to shares.	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 benefi-	3.00 or ad valorem duty at the rate of 4c for every \$10 (or part	The transferee.
20	cially entitled thereto under and in conformity with the trusts contained in a convey- ance, declaration of trust or other instrument on which	thereof) of the value of the shares, which- ever is the lower.	
25	stamp duty imposed by any Act in force at the time of its execution has been paid or which is exempt from st mp duty under such Act or with	i re Merika k da sa a li bergit ka saratan da sa	
30	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 im-		
35	posing duties on the estates of deceased persons has been paid or which shall be exempt from death duty by such Act. (5) Where a transfer of shares		The transferee.
40	includes a right to shares and the transfer is duly stamped in respect of such rights— On any transfer necessary to	0.35	The transferee.
	vest such rights in the trans- feree.		
45	Exemptions.—	Big and the state of the state of	
	(a) Any transfer of stock, deben- tures, or Treasury Bills of the Government of New South		
50	Wales or of the Common- wealth of Australia or of a debenture issued by the Metropolitan Water, Sewer- age and Drainage Board,	Selection of the select	
5 5	Hunter District Water Board, and Broken Hill Water Board on a sale thereof for a con- sideration in money or		
	The second second		SECOND

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

5	Nature of Instrument	Amount of Duty	Persons primarily liable
	Transfer of Shares—continued. Exemptions—continued.		
	money's worth of not less		
	than the unencumbered value		
10	of such property sold.		the Law State of
	(b) Any transfer of shares in a		Hell a man
	mining company as defined in section three of this Act, on		A Part of the same
	a sale thereof for a con-		
15	sideration in money or		
13	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 of Part V of the Pastures Protection Act, 1934, as amended, in respect 35 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 40 any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.

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, Com-10 munity 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 15 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 20 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. 25

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- (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 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 genera!ly, 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;

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- (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 40 arising from the establishment, acquisition and operation of any trading undertaking within the meaning of the Local Government Act, 1919, as amended.

Act No.

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(m) by omitting the Sixth Schedule and by inserting in Subst. Sixth 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.

		Am	oun	t or	Value.				per centu f Duty.	ım
	Not exceeding	ng \$2,000							3	
	Exceeding		but	not	exceedi	ng \$4,000			31	
1.5		\$4,000	,,			\$6,000	77		33	
15	,,	\$6,000		,,	,,	\$8,000			4	
	,,	\$8,000	,,	,,	,,	\$10,000			41	
	,,	\$10,000	,,	,,	,,	\$12,000			41	
	,,	\$12,000	,,	,,	,,	\$14,000		• •	43	
	,,	\$14,000	,,	,,	,,,	\$16,000	• •		5	
20	,,		,,,	,,	,,	\$18,000		• •	51	
	,,	\$16,000	,,	,,	, ,,		• •	• •	51	
	,,	\$18,000	,,	,,	,,,	\$20,000		• •		
	,,	\$20,000	,,	,,	,,	\$22,000			53	
	,,	\$22,000	,,	,,	,,	\$24,000	••	• •	6	
25	,,	\$24,000	,,	,,	,,	\$26,000		• •	61	
	,,	\$26,000	,,	,,	,,	\$28,000			61/2	
	,,	\$28,000	,,	,,	,,	\$30,000			$6\frac{3}{4}$	
	,,	\$30,000	,,	,,	,,	\$32,000			7	
	,,	\$32,000	,,	,,	,,	\$34,000			71	
30		\$34,000	,,	,,	,,	\$36,000			71	
30	,,	\$36,000	,,	,,	,,	\$38,000			73	
	,,	\$38,000	,,	,,	,,	\$40,000			8	
		\$40,000	,,	,,	,,	\$42,000			81	
	,,	\$42,000				\$44,000			81	
35	,,	\$44,000	,,	,,	,,	\$46,000			83	
33		\$46,000	,,	,,	,,	\$48,000			9	
	,,	\$48,000	,,	,,	,,,	\$50,000	• • •		91	
	,,	\$50,000	,,	,,	,,	\$52,000		• •	91	
	,,	\$52,000	,,	,,	,,	\$54,000	• •	• •	93	
40	,,		,,,	,,	, ,,	\$56,000	• • • • •		10	
40	,,	\$54,000	,,	,,	,,		• •	• • •	101	
	,,	\$56,000	,,	,,	,,	\$58,000		• •		
	,,	\$58,000	,,	,,	,,,	\$60,000		• •	101	
	,,	\$60,000	,,	,,,	, ,,	\$62,000		• •	$10\frac{3}{4}$	
	**	\$62,000	,,	,,	,,	\$64,000			11	
45	,,	\$64,000	,,	,,	,,	\$66,000			111	
	,,	\$66,000	,,	,,	,,	\$68,000			$11\frac{1}{2}$	
	,,	\$68,000	,,	,,	,,	\$70,000			113	
	,,	\$70,000	,,	,,	,,	\$72,000			12	
	,,	\$72,000	,,	,,	,,	\$74,000			121	
50		\$74,000	,,	,,	,,	\$76,000			$12\frac{1}{2}$	
50	,,	\$76,000	,,	,,	,,	\$78,000			123	
		\$78,000	,,	,,	,,	\$80,000			13	
	,,	\$80,000	,,	,,	,,	\$82,000			131	
	,,	\$82,000				\$84,000			131	
55	,,	\$84,000	,,	,,	,,	\$86,000			133	
	,,	401,000	,,	,,	,,	\$00,000	• •	• •	104	

SIXTH

		Amo	ount	or V	alue.				per centum
F	exceeding	\$86,000 1	but 1	not e	xceedi	ng \$88,000		0	f Duty.
5		\$88,000				\$90,000	Kir	38.	141
	,,	\$90,000	,,	,,	,,	\$92,000			141
		\$92,000	"	,,	,,	\$94,000	1	4 1	143
	,,	\$94,000	,,	,,	,,	\$96,000	100		15
	,,	\$96,000	"	,,	,,,	\$98,000			151
0	,,	\$98,000	,,	,,	,,	\$100,000			
U	,,	\$100,000	,,	"	,,				151
	,,		"	"	**	\$102,000			153
	,,	\$102,000 \$104,000	"	,,	,,	\$104,000		• • •	16
	,,		,,	,,	,,	\$106,000		• •	161
5	,,	\$106,000	,,	,,	,,	\$108,000			161
5	,,	\$108,000	,,	,,	,,	\$110,000			163
	,,	\$110,000	,,	,,	,,	\$112,000			17
	,,	\$112,000	,,	,,	,,	\$114,000			171
	,,	\$114,000	,,	,,	,,	\$116,000			171
^	,,	\$116,000	,,	,,	,,	\$118,000			174
0	,,	\$118,000	,,	,,,	,,	\$120,000			18
	,,	\$120,000	,,	,,	,,	\$122,000			184
	,,	\$122,000	,,	,,	,,,	\$124,000			181
	,,	\$124,000	,,	,,	,,	\$126,000			183
_	,,	\$126,000	,,	,,	,,	\$128,000			19
5	,,	\$128,000	,,	,,	,,	\$130,000			194
	,,	\$130,000	,,	,,	,,	\$132,000			19 1
	,,	\$132,000	,,	,,	,,	\$134,000			193
	,,	\$134,000	,,	,,	,,	\$136,000			20
	,,	\$136,000	,,	,,	,,	\$138,000			201
0	,,	\$138,000	,,	,,	,,	\$140,000			201
	,,	\$140,000	,,	,,	,,	\$142,000			201
	,,	\$142,000	,,	,,	,,	\$144,000			21
	,,	\$144,000	,,	,,	,,	\$146,000			211
	,,	\$146,000	,,	,,	,,	\$148,000			211
5	,,	\$148,000	,,	,,	,,	\$150,000			213
_	,,	\$150,000	,,	,,		\$152,000			22
	,,	\$152,000	,,	,,	,,	\$154,000			221
	,,	\$154,000	,,		,,	\$156,000			228
	,,	\$156,000		,,	,,	\$158,000			228
0	,,	\$158,000	,,	,,	,,	\$160,000			224
U	,,	\$160,000	,,	,,	,,	\$162,000			23
		\$162,000	,,	,,	,,	\$164,000			231
	,,	\$164,000	,,	,,	,,	\$166,000			23 %
	,,	\$166,000	,,	,,	,,	\$168,000		•••	23
5	,,	\$168,000	,,	,,	,,	\$170,000			234
5	,,	\$170,000	,,	,,	;	\$172,000		• •	24
	,,	\$172,000	,,	,,	,,	\$174,000			241
	,,	\$174,000	,,	,,	,,				
	,,	\$176,000	,,	,,	"	\$176,000			24 8 24 8
Λ	,,	\$178,000	,,	,,	,,	\$178,000			
0	,,	\$180,000	,,	,,	,,	\$180,000			244
	,,	\$182,000	,,	,,	,,	\$182,000			25
	,,		,,	,,	,,	\$184,000			251
	,,	\$184,000	,,	,,	,,	\$186,000			25%
	,,	\$186,000	,,	,,	,,	\$188,000		• •	25%
5	,,	\$188,000	,,	,,	,,	\$190,000			25%
	,,	\$190,000	,,	,,	,,	\$192,000			26
	,,	\$192,000	,,	,,	,,	\$194,000			261
	,,	\$194,000	,,	,,	,,	\$196,000			268
^	,,	\$196,000	,,	,,	,,	\$198,000			268
0	,,	\$198,000	,,	,,	,,	\$200,000			26
	,,	\$200,000							27

(n)

(n) by inserting next after the Seventh Schedule the New Schedule 7A.

SCHEDULE 7A.

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

	riest Column.	Second Column.	Third Column.	Fourth Column.
	On so much of the	0	0	On so much of the
	final balance of the		final balance of the	
01	of:-	of:-	of:-	
	(a) property which	(a) property which	(a)	otherwise provided
	will or devolves		will of the de-	
Mark	upon the intestacy	upon the intestacy		Column of
15	of the deceased to	of the deceased to	the benefit of a	Schedule.
	issue of the de-	ancestor brother	public nospital or	
	ceased:			
	(b) property of any			
20	class not falling		education in New	
	within paragraph	(h) promoter of one	South Wales;	
	or the value of	class not falling		
Final halance of estate.	which is included	within paragraph		
25	in the dutiable		_	
	estate of the de-			
	ceased, where the			
	beneficial interest			
	in that property			
30	was vested in or	ceased, where the	ceased, where the	
	J-G			
	deceased to the	was vested in or	was vested in or	
	widow or lineal			
35	issue of the de-	death of the		
	ceased.	widower lineal	benefit of a public	
		q		
		or sister or issue	trustees for	
40		of a brother or		
	200	sister of the de-		
		ceased.	New South Wales.	
7 45 Not exceeding \$2,000		Rate per centum. Rate per centum. Rate per centum. $\frac{1}{8}$	Rate per centum.	Rate per centum
Exceeding— C2 000 but not exceeding \$4 000	31	51	21	81

SCHEDULE 7A—continued.

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

	Final balar	ice of est	Final balance of estate—continued.	led.	First Column—ctd.	Second Column-ctd.	Third Column—ctd.	Fourth Column—ctd.
П	Exceeding				Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
	0	out not	but not exceeding	\$ \$6,000	3	55.0	24	63k 000
2		"	**	\$8,000		9	100	000
	\$8,000		:	\$10,000		19	1 cc	10
	\$10,000	:	:	\$12,000		***	12	01
	\$12,000	:	:	\$14,000		25.5	3.4	0 0
	\$14,000	:		\$16,000		7	2004	104
10	\$16,000	"		\$18,000		73	4,4	101
21	\$18,000	*		\$20,000		7.	44	101
	\$20,000	:	:	\$22,000		7.00	4.4	103
	\$22,000	:	: :	\$24,000		**	4.50	11
	\$24,000	: :	:	\$26,000		81	**	111
15	\$26,000	:	: :	\$28,000		****	75	111
2	\$28,000	: :	:	\$30,000		× × ×	4-4	1132
	\$30,000	: :	:	\$32,000	7.	6) (17
	\$32,000	: :	: :	\$34,000		10	4,4	121
	\$34,000	: :	: :	\$36,000		97	179	124
20	\$36,000	:	: :	\$38,000		0 0	4.04	123
	\$38,000	:	:	\$40,000		10	N 00	124
	\$40,000	: :	:	\$42,000		101	4.1	131
	\$42,000	:	: :	\$44,000		101	7.1	131
	\$44,000	: :	: :	\$46,000		103	417	123
36	\$46,000	: :	:	\$48,000		11	21 001	174
6.7	\$48,000		:	\$50,000		111	***	141
	\$50,000	: :	: :	\$52,000		114	81	144
	\$52,000	. :		\$54,000		1100	400	1 1
	\$54,000	**	**	656,000		4	\$100 000	144
0	000,750	••	"	000,000		12:	****	15
30	000,000	"	*	328,000		124	6	15‡
	328,000	**	"	260,000		124	16	151

SCHEDULE 7A—continued.

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

Exceeding— Rate per centum.		Final bala	Final balance of estate—continued.	ned.	First Column—ctd.	Second Column—ctd.	Third Column-ctd.	Fourth Column—ctd.
Exceeding S62,000 104 124 94 \$60,000 but not exceeding \$64,000 111 134 101 \$60,000 \$66,000 114 134 104 \$66,000 \$70,000 114 134 104 \$66,000 \$70,000 114 114 104 \$70,000 \$70,000 124 144 104 \$70,000 \$70,000 124 144 104 \$70,000 \$70,000 124 144 114 \$70,000 \$70,000 124 144 114 \$70,000 \$70,000 124 144 114 \$70,000 \$70,000 124 114 114 \$70,000 \$70,000 134 154 114 \$80,000 \$88,000 134 154 124 \$80,000 \$88,000 134 164 134 \$80,000 \$88,000 134 164 134 \$80,000 <td< th=""><th></th><th></th><th></th><th></th><th>Rate ner centiim</th><th>Rate ner centum</th><th>Rate ner centum</th><th>Date ner centum</th></td<>					Rate ner centiim	Rate ner centum	Rate ner centum	Date ner centum
\$60,000 but not exceeding \$62,000 104 124 94 \$64,000 11 13 94 \$64,000 11 134 104 \$65,000 \$66,000 114 134 104 \$66,000 \$72,000 114 134 104 \$72,000 \$77,000 114 114 114 \$72,000 \$76,000 12 144 114 \$76,000 \$76,000 124 144 114 \$76,000 \$76,000 124 144 114 \$76,000 \$76,000 134 154 114 \$76,000 \$78,000 134 154 114 \$86,000 \$820,000 134 154 124 \$88,000 \$88,000 144 164 134 \$88,000 \$88,000 144 164 134 \$88,000 \$88,000 144 164 144 \$88,000 \$89,000 144 164 144 </td <td>Exc</td> <td>eeding—</td> <td></td> <td></td> <td>rate ber contain.</td> <td>reace per contain.</td> <td>rate per centum.</td> <td>wate per centum.</td>	Exc	eeding—			rate ber contain.	reace per contain.	rate per centum.	wate per centum.
5 \$66,000 111 133 93 5 \$66,000 114 134 10 \$66,000 114 134 10 \$66,000 114 134 10 \$72,000 12 14 10 \$72,000 124 144 11 \$76,000 124 144 11 \$76,000 124 144 11 \$76,000 124 144 11 \$76,000 124 144 11 \$76,000 124 144 11 \$76,000 124 144 11 \$88,000 134 154 124 \$88,000 134 154 124 \$88,000 134 164 164 \$88,000 134 164 134 \$88,000 134 164 164 \$88,000 134 164 164 \$88,000 134 164 164 <td></td> <td>\$60,000 E</td> <td>out not exceeding</td> <td></td> <td></td> <td>123</td> <td>86</td> <td>153</td>		\$60,000 E	out not exceeding			123	86	153
\$56,000 \$56,000 \$114 \$134 \$105 \$56,000 \$72,000 \$114 \$134 \$105 \$70,000 \$72,000 \$124 \$144 \$105 \$70,000 \$72,000 \$124 \$144 \$111 \$76,000 \$78,000 \$124 \$144 \$111 \$78,000 \$78,000 \$124 \$144 \$111 \$78,000 \$78,000 \$134 \$154 \$114 \$88,000 \$134 \$154 \$124 \$114 \$88,000 \$134 \$154 \$124 \$124 \$88,000 \$134 \$154 \$154 \$124 \$88,000 \$134 \$154 \$154 \$124 \$88,000 \$144 \$164 \$134 \$124 \$88,000 \$144 \$164 \$134 \$134 \$88,000 \$144 \$164 \$134 \$144 \$88,000 \$154 \$174 \$144 \$144 \$88,000 \$188,000 \$184 \$144 \$144 \$88,000 \$188,000	5	\$62,000	:			13	0	16
\$56,000 \$58,000 \$113 \$133 \$104 \$58,000 \$70,000 \$114 \$104 \$104 \$70,000 \$74,000 \$124 \$144 \$114 \$74,000 \$75,000 \$124 \$144 \$114 \$76,000 \$78,000 \$124 \$144 \$114 \$76,000 \$78,000 \$124 \$144 \$114 \$78,000 \$78,000 \$134 \$154 \$124 \$86,000 \$84,000 \$134 \$154 \$124 \$86,000 \$134 \$154 \$124 \$124 \$88,000 \$134 \$154 \$124 \$124 \$88,000 \$134 \$154 \$124 \$124 \$88,000 \$144 \$164 \$134 \$124 \$89,000 \$144 \$164 \$134 \$134 \$89,000 \$144 \$164 \$144 \$144 \$89,000 \$154 \$174 \$144 \$144 \$89,000 \$154 \$174 \$144 \$144 \$89,000 \$186,000		\$64,000		\$66,000		131	10	191
10 \$58,000 11.3 10.4 \$58,000 \$70,000 12.4 14.4 10.4 \$77,000 \$74,000 12.4 14.4 11.1 \$75,000 \$78,000 12.4 14.4 11.1 \$75,000 \$78,000 12.4 14.4 11.1 \$78,000 \$88,000 13.4 15.4 11.4 \$88,000 \$88,000 13.4 15.4 12.4 \$88,000 \$88,000 13.4 15.4 12.4 \$88,000 \$88,000 14.4 16.4 13.4 \$88,000 \$88,000 14.4 16.4 13.4 \$88,000 \$89,000 14.4 16.4 13.4 \$88,000 \$89,000 14.4 16.4 14.4 \$89,000 \$89,000 15.4 17.4 14.4 \$88,000 \$89,000 15.4 17.4 14.4 \$88,000 \$89,000 18.4 17.4 14.4 \$88,000 \$89,000 18.4 17.4 14.4 \$88,000 \$89,000		866,000	33	868,000		121	101	104
10 \$70,000 \$70,000 11 \$1 11 11 11 11 11 11 11 11 11 11 11		000,000	"	900,000		L C	104	10 1
10 \$72,000 12 14 104 \$72,000 \$74,000 124 144 111 \$74,000 \$75,000 124 144 114 \$75,000 \$78,000 124 144 114 \$88,000 \$88,000 134 154 124 \$88,000 \$88,000 134 154 124 \$88,000 \$88,000 144 164 124 \$88,000 \$88,000 144 164 124 \$88,000 \$88,000 144 164 134 \$88,000 \$88,000 144 164 134 \$88,000 \$89,000 144 164 144 \$88,000 \$89,000 154 174 144 \$88,000 \$89,000 154 174 144 \$88,000 \$89,000 154 174 144 \$88,000 \$89,000 154 174 144 \$89,000 \$89,000 154 174 144 \$80,000 \$80,000 \$80,000 1		300,000	" "	3/0,000		134	104	164
10 \$72,000 124 144 111 \$74,000 376,000 124 144 111 \$76,000 580,000 13 154 114 \$80,000 380,000 134 154 114 \$84,000 386,000 134 154 124 \$88,000 389,000 144 164 134 \$88,000 144 164 134 134 \$88,000 144 164 134 134 \$88,000 144 164 134 134 \$88,000 144 164 134 134 \$88,000 158,000 144 164 134 \$88,000 158,000 154 174 144 \$88,000 158,000 154 174 144 \$88,000 159 154 174 144 \$88,000 159 154 144 144 \$88,000 159 154 144 144 \$88,000 159 154 144 144 <t< td=""><td></td><td>\$/0,000</td><td>" "</td><td>\$72,000</td><td></td><td>14</td><td>103</td><td>17</td></t<>		\$/0,000	" "	\$72,000		14	103	17
20 \$74,000 \$75,000 124 114 \$78,000 \$78,000 134 154 114 \$80,000 \$84,000 134 154 124 \$84,000 \$86,000 134 154 124 \$88,000 \$86,000 144 164 124 \$88,000 \$89,000 144 164 134 \$89,000 \$89,000 144 164 134 \$89,000 \$89,000 144 164 144 \$89,000 \$89,000 15 174 144 \$89,000 \$80,000 154 174 144 \$89,000 \$80,000 154 174 144 \$89,000 \$80,000 154 174 144 \$89,000 \$8100,000 154 144 144 \$89,000 \$8100,000 154 184 154 144 \$89,000 <	10	\$72,000	"	\$74,000	. ,	144	11	173
576,000 578,000 124 mag books 111 mag books 588,000 382,000 134 154 mag books 111 mag books 588,000 382,000 134 mag books 154 mag books 124 mag books 124 mag books 20 588,000 388,000 144 mag books 164 mag books 124 mag books 20 592,000 144 mag books 164 mag books 134 mag books 134 mag books 25 594,000 598,000 154 mag books 174 mag books 144 mag books 25 5100,000 598,000 154 mag books 174 mag books 144 mag books 25 5102,000 5106,000 154 mag books 154 mag books 154 mag books 5103,000 5106,000 5106,000 164 mag books 154 mag books 154 mag books 5104,000 5106,000 5106,000 164 mag books 154 mag books 154 mag books 5106,000 5110,000 174 mag books 154 mag books 154 mag books 154 mag books 5110,000 5110,000 174 mag books 154 mag books 154 mag books 154 mag books <tr< td=""><td>,</td><td>\$74,000</td><td>:</td><td>\$76,000</td><td></td><td>143</td><td>117</td><td>171</td></tr<>	,	\$74,000	:	\$76,000		143	117	171
15 \$88,000 13 15 113 15 \$80,000 \$82,000 134 154 124 \$82,000 \$84,000 134 154 124 \$86,000 \$88,000 144 164 124 \$88,000 \$88,000 144 164 134 \$88,000 \$89,000 144 164 134 \$94,000 \$94,000 144 164 134 \$95,000 \$98,000 154 174 144 \$96,000 \$98,000 154 174 144 \$96,000 \$98,000 154 174 144 \$100,000 \$100,000 154 174 144 \$100,000 \$100,000 154 184 154 \$100,000 \$100,000 164 184 154 \$100,000 \$100,000 164 184 154 \$100,000 \$100,000 164 184 154 \$100,000 \$100,000 164 184 154 \$100,000 \$100,000		\$76,000	: :	\$78,000		14.	***	7
15 \$89,000 134 154 124 \$82,000 \$84,000 134 154 124 \$84,000 \$84,000 134 154 124 \$88,000 \$88,000 144 164 124 \$88,000 \$90,000 144 164 134 \$90,000 \$92,000 144 164 134 \$94,000 \$98,000 15 174 144 \$98,000 \$98,000 154 174 144 \$98,000 \$100,000 154 174 144 \$100,000 \$100,000 154 174 144 \$100,000 \$100,000 154 174 144 \$100,000 \$100,000 154 184 154 \$104,000 \$100,000 164 184 154 \$104,000 \$100,000 164 184 154 \$104,000 \$100,000 164 184 154 \$104,000 \$100,000 164 184 154 \$104,000 \$100,000 164 <td></td> <td>\$78,000</td> <td></td> <td>\$80,000</td> <td></td> <td>151</td> <td>1 1</td> <td>184</td>		\$78,000		\$80,000		151	1 1	184
15 \$82,000 134 154 124 \$84,000 \$86,000 134 154 124 \$88,000 \$88,000 144 164 124 \$88,000 \$80,000 144 164 134 \$90,000 \$92,000 144 164 134 \$90,000 \$92,000 144 164 144 \$94,000 \$96,000 154 174 144 \$98,000 \$98,000 154 174 144 \$100,000 \$100,000 154 174 144 \$100,000 \$100,000 154 174 144 \$100,000 \$100,000 154 184 154 \$100,000 \$100,000 154 184 154 \$100,000 \$100,000 164 184 154 \$100,000 \$100,000 164 184 154 \$100,000 \$100,000 164 184 154 \$100,000 \$100,000 164 184 154 \$100,000 \$100,000 174<		\$80,000	"	\$82,000		151	17	101
20 \$85,000 134 154 124 \$86,000 14 164 154 124 \$88,000 144 164 134 134 \$88,000 144 164 134 134 \$88,000 144 164 134 134 \$90,000 150,000 154 174 144 \$95,000 158,000 154 174 144 \$100,000 154 174 144 144 \$100,000 154 174 144 144 \$100,000 154 174 144 144 \$100,000 154 184 154 154 \$100,000 154 184 154 154 \$100,000 166 184 184 154 \$100,000 164 184 154 154 \$100,000 164 184 154 154 \$100,000 174 194 154 154 \$110,000 174 194 164 164 164	15	882,000	,,	607,000	.,	104	75	104
20 \$88,000 134 154 154 \$88,000 10<	7	907,000	"	500,000		to the state of th	174	184
20 \$88,000 \$88,000 144 164 1134 \$88,000 \$90,000 144 164 134 \$90,000 \$94,000 144 164 134 \$94,000 \$96,000 154 174 134 \$98,000 \$100,000 154 174 144 \$98,000 \$100,000 154 174 144 \$100,000 \$100,000 154 184 144 \$100,000 \$100,000 164 184 154 154 \$100,000 \$100,000 164 184 154 154 154 \$100,000 \$100,000 164 184 154 164 154 164 164 <td></td> <td>384,000</td> <td>"</td> <td>286,000</td> <td></td> <td>154</td> <td>125</td> <td>184</td>		384,000	"	286,000		154	125	184
20 \$88,000 \$90,000 144 164 13 \$90,000 \$92,000 144 164 134 \$94,000 \$94,000 15 17 134 \$95,000 \$98,000 154 174 14 \$98,000 \$100,000 154 174 14 \$100,000 \$100,000 154 174 144 \$102,000 \$106,000 166 184 154 \$104,000 \$106,000 164 184 154 \$106,000 \$110,000 164 184 154 \$110,000 \$110,000 164 184 154 \$110,000 \$110,000 174 194 164 \$112,000 \$112,000 174 194 164 164 \$114,000 \$110,000 174 194 164 164 164 \$114,000 \$116,000 174 194		286,000	" "	\$88,000		16	123	19
20 \$99,000 \$94,000 14½ 16½ 13½ \$94,000 \$94,000 15 17 13½ \$94,000 \$98,000 15½ 17½ 14 \$96,000 \$100,000 15½ 17½ 14 \$100,000 \$100,000 15½ 17½ 14½ \$100,000 \$100,000 16 18½ 15½ \$104,000 \$100,000 16½ 18½ 15½ \$106,000 \$110,000 16½ 18½ 15½ \$100,000 \$110,000 16½ 18½ 15½ \$110,000 \$110,000 17½ 19½ 16½ \$114,000 \$116,000 17½ 19½ 16½		\$88,000	"	\$90,000		164	13	194
20 \$92,000 \$94,000 14\$\frac{3}{4}\$ 16\$\frac{3}{4}\$ 13\$\frac{3}{4}\$ \$94,000 \$98,000 15\$\frac{4}{4}\$ 17\$\frac{4}{4}\$ 14\$\frac{4}{4}\$ \$98,000 \$100,000 15\$\frac{4}{4}\$ 17\$\frac{4}{4}\$ 14\$\frac{4}{4}\$ \$100,000 \$100,000 15\$\frac{4}{4}\$ 18\$\frac{4}{4}\$ 18\$\frac{4}{4}\$ \$104,000 \$106,000 16\$\frac{4}{4}\$ 18\$\frac{4}{4}\$ 15\$\frac{4}{4}\$ \$106,000 \$110,000 16\$\frac{4}{4}\$ 15\$\frac{4}{4}\$ 15\$\frac{4}{4}\$ \$100,000 \$110,000 16\$\frac{4}{4}\$ 15\$\frac{4}{4}\$ 15\$\frac{4}{4}\$ \$110,000 \$112,000 17\$\frac{4}{4}\$ 16\$\frac{4}{4}\$ 16\$\frac{4}{4}\$ \$114,000 \$116,000 17\$\frac{4}{4}\$ 16\$\frac{4}{4}\$ 16\$\frac{4}{4}\$ \$114,000 \$116,000 17\$\frac{4}{4}\$ 16\$\frac{4}{4}\$ 16\$\frac{4}{4}\$		\$90,000	:	\$92,000	o.p.	164	134	194
\$94,000 \$96,000 15 17 13\frac{3}{4}\$ \$98,000 \$98,000 15\frac{4}{4}\$ 17\frac{4}{4}\$ 14\frac{4}{4}\$ \$98,000 \$100,000 15\frac{4}{4}\$ 17\frac{4}{4}\$ 14\frac{4}{4}\$ \$100,000 \$100,000 15\frac{4}{4}\$ 14\frac{4}{4}\$ \$104,000 \$100,000 16\frac{4}{4}\$ 18\frac{4}{4}\$ \$108,000 \$110,000 16\frac{4}{4}\$ 15\frac{4}{4}\$ \$110,000 \$112,000 17\frac{4}{4}\$ 16\frac{4}{4}\$ \$112,000 \$114,000 17\frac{4}{4}\$ 16\frac{4}{4}\$ \$114,000 \$114,000 17\frac{4}{4}\$ 16\frac{4}{4}\$	20	\$92,000	:	\$94,000		163	134	193
\$96,000 \$98,000 154 174 14 \$25 \$100,000 \$100,000 154 174 144 \$100,000 \$102,000 16 18 144 \$102,000 \$106,000 16 18 144 \$106,000 \$106,000 164 184 15 \$106,000 \$110,000 164 184 15 \$110,000 \$110,000 17 194 164 \$112,000 \$112,000 174 194 164 \$114,000 \$116,000 174 194 164		\$94,000	: :	\$96,000		17	3300	200
\$98,000 \$100,000 \$15\frac{1}{4}\$ \$17\frac{1}{4}\$ \$14\frac{1}{4}\$ \$100,000 \$15\frac{1}{4}\$ \$17\frac{1}{4}\$ \$14\frac{1}{4}\$ \$100,000 \$102,000 \$15\frac{1}{4}\$ \$17\frac{1}{4}\$ \$14\frac{1}{4}\$ \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$110,000 \$110,000 \$110,000 \$112,000		\$96,000		898,000		174	14	202
25 \$100,000 \$102,000 154 174 25 \$102,000 \$104,000 164 184 144 \$104,000 \$106,000 164 184 154 \$106,000 \$106,000 164 184 154 \$106,000 \$110,000 164 184 154 \$110,000 \$110,000 174 194 164 \$114,000 \$114,000 174 194 164		808,000	"	\$100,000		171	141	4100
25 \$102,000 \$104,000 164 184 154 154 154 154 154 154 154 154 154 15		\$100,000	"	\$100,000	,,	77.00	14-	\$0.00 \$0.00
2.9 \$104,000 \$104,000 \$104,000 </td <td>36</td> <td>6102,000</td> <td>"</td> <td>6107,000</td> <td></td> <td>104</td> <td>¢100</td> <td>207</td>	36	6102,000	"	6107,000		104	¢100	207
\$104,000 \$105,000 164 184 15 \$106,000 \$110,000 164 184 154 \$108,000 \$110,000 177 19 154 \$30 \$112,000 \$114,000 174 194 164 \$114,000 \$116,000 174 194 164	7	9107,000	"	9104,000		10	14%	77
\$108,000 ., \$110,000 16‡ 18‡ 15‡ 15‡ 155 \$110,000 ., \$112,000 17 19 15‡ 15‡ 30 \$112,000 \$114,000 17‡ 19‡ 16‡ 16‡ 16‡		3104,000	" "	\$106,000		184	15	214
\$108,000 \$110,000 164 184 154 154 30 \$110,000 \$112,000 174 194 16 16 16 16 16 16 16 16 16 16 16 16 16		\$106,000	"	\$108,000		185	154	213
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		\$108,000	" "	\$110,000		184	154	213
30 \$112,000 \$114,000 17\frac{1}{2} 19\frac{1}{4} 16\frac{1}{4}		\$110,000	"	\$112,000		19.	153	22
\$114,000 ., \$116,000 17\frac{1}{2} 19\frac{1}{2} 16\frac{1}{2}		\$112,000	" "	\$114,000	7	194	16	224
		\$114,000	" "	\$116,000		191	164	224

SCHEDULE 7A—continued.

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

Exc 5		inal balance of estate—continuen.	ontinued.	First Column—cra.	Second Column—ctd.	Third Column—ctd.	Fourth Column—ctd.
				Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
5	Exceeding—						
n	\$116,000 b	\$116,000 but not exceeding	ling \$118,000	173	193	163	223
	\$118,000	"	\$120,000		20	163	23
	\$120,000	"	\$122,000		201	17	234
	\$122,000	**	\$124,000		204	174	234
	\$124,000	: :	\$126,000		203	750	23.50
	\$126,000		\$128,000		21	730	24
10	\$128,000	"	\$130,000		211	174	741
	\$130,000	33	\$132,000		217	18.5	244
	\$132,000	33	\$134,000		24.5	181	243
	\$134,000	33	\$136,000		324	000	254
	6136,000	"	9130,000		77.	100	57
1.	9130,000	,, ,,	3138,000		\$77	185	254
7	3138,000	.,,	\$140,000		223	185	25%
	\$140,000	" "	\$142,000		223	19	253
	\$142,000	"	\$144,000		23	19}	56
	\$144,000	:	\$146,000		234	198	261
	\$146,000	:	\$148,000		233	193	263
20	\$148,000		\$150,000		2333	194	263
)	\$150,000		\$152,000		24.	20%	27
	\$152,000	33	\$154,000		241	207	77.7
	\$154,000	33	6156,000			200	100
	6156,000	" "	9150,000		#0 K	*0°C	770
40	0000	" "	000,0010		242	202	7/12
67	\$158,000	" "	\$160,000		245	20\$	274
	\$160,000	"	\$162,000		25	21	28
C.	\$162,000	"	\$164,000		254	213	284
~ -	\$164,000	:	\$166,000		25%	2100	28%
	\$166,000		\$168,000		253	2100	288
30	\$168,000		\$170,000		254	214	284
	\$170,000	22	\$172,000		96	300	300
JL	200,017	,,	200,711		3	71	67

SCHEDULE 7A-continued.

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

2	Final balance of estate—continued	state-continued.	First Column—ctd.	Second Column-ctd.	Second Column—ctd. Third Column—ctd.	Fourth Column—ctd.
H	Fxceeding		Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
i	0 but	not exceeding \$174,000		264	224	797
2	\$174,000	3176,000	245	26	222	200
	\$178,000	\$180,000		\$92	275	295
	\$180,000	., \$182,000		27.	32	302
(\$182,000	., \$184,000		274	234	307
0	\$184,000 ,,	., \$186,000		273	23	305
	\$186,000	\$188,000		273	233	305
	\$188,000	3190,000		275	23	30
	\$190,000	,, \$192,000		28	24	31,
	\$192,000	\$194,000		281	244	314
^	\$194,000	,, \$196,000		28*	242	200
	\$196,000	., \$198,000		283	2436	, C.
	\$198,000	\$200,000		286	3470	0 6
EX	Exceeding \$200,000			200	25.70	214
			i	ì	3	35

141—D

(o)

(o) by inserting next after the Eighth Schedule the 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:— (a) property which passes under the will of the	On so much of the final balance of the estate as consists or property not other wise provided for in the First Column of this Schedule.
15					deceased to or for the benefit of a public hos- pital or to trustees for the	of this schedule.
20					relief of poverty or the promo- tion of educa- tion in New South Wales;	
25					(b) property of any class not falling within para- graph (a) above	
30	Fi	nal balance	e of estate.		which, or the value of which, is included in the dutiable estate of the	
35					deceased, where the beneficial interest in that property was vested in or	
40					passed on the death of the deceased to or for the benefit of a public hos- pital or to	
45					trustees for the relief of poverty or the promo- tion of educa- tion in New South Wales.	
50					Rate per centum of Duty.	Rate per centum of Duty.
	Not exceeding	ng \$1,000	o		3	8
_		but not	exceeding	g \$2,000	31/3	81
55	\$2,000	,,	,,	\$4,000	32/3	823
	\$4,000	,,	,,	\$6,000	4	9
	\$6,000	,,	,,	\$8,000	41/3	91
	\$8,000	,,	,,	\$10,000	42/3	93
	\$10,000	,,	,,	\$12,000	5 5 5 5 5 3	10
	\$12,000	,,	,,	\$14,000	51/3	101
60	\$14,000	,,	,,	\$16,000	53	103
60	\$14,000				/	4.4
60	\$16,000 \$18,000	,,	,,	\$18,000 \$20,000	6 61	11 11 1

SCHEDULE

SCHEDULE 8A—continued.

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

5	Final	balance of	estate—cont	inued.	First Column—contd.	Second Column- contd.
					Rate per centum of Duty.	Rate per centum of Duty.
F	Exceeding-	- 12		175		
	\$20,000	but not	exceeding	\$22,000	62	112
	\$22,000	,,		\$24,000	7°	12°
)	\$24,000		,,	\$26,000	71/3	121
	\$26,000	,,	,,	\$28,000	72/3	123
	\$28,000	,,	,,	\$30,000	83	13
	\$30,000	,,	"		813	131
	\$32,000	,,	"	\$32,000	82	
5	\$34,000	"	,,	\$34,000		133
,		,,	,,	\$36,000	9	14
	\$36,000 \$38,000	,,	"	\$38,000	91	141
		,,	,,	\$40,000	92/3	143
	\$40,000	"	,,	\$42,000	10	15
	\$42,000	,,	,,	\$44,000	101	$15\frac{1}{3}$
)	\$44,000	,,	,,	\$46,000	103	15%
	\$46,000	,,	,,	\$48,000	11	16
	\$48,000	,,	,,	\$50,000	111	$16\frac{1}{3}$
	\$50,000	,,	,,	\$52,000	113	163
_	\$52,000	,,	,,	\$54,000	12	17
5	\$54,000	,,	,,	\$56,000	121/3	171
	\$56,000	,,	,,	\$58,000	123	$17\frac{2}{3}$
	\$58,000	,,	,,	\$60,000	13°	18
	\$60,000	,,		\$62,000	131	181
	\$62,000	,,	,,	\$64,000	133	183
)	\$64,000		,,	\$66,000	14	19
	\$66,000	,,	,,	\$68,000	141	191
	\$68,000	,,,	,,	\$70,000	143	193
.0	\$70,000	,,	,,	\$72,000	15	20
	\$72,000	,,	,,	\$74,000	151	
5	\$74,000	,,	"			201
,	\$76,000	"	,,	\$76,000	152	203
	\$78,000	,,	,,	\$78,000	16	21
	\$80,000	,,	,,	\$80,000	161	211
		,,	"	\$82,000	162	213
	\$82,000	, ,,	,,	\$84,000	17	22
) (\$84,000	,,	* ,,	\$86,000	171	$22\frac{1}{3}$
	\$86,000	,,	,,	\$88,000	173	22 ² / ₃
	\$88,000	,,	,,	\$90,000	18	23
	\$90,000	,,,	,,	\$92,000	181	231
	\$92,000	,,,	,,	\$94,000	18%	232
- 5	\$94,000	,,	,,	\$96,000	19	24
	\$96,000	,,	,,	\$98,000	191	241
	\$98,000	,,	,,	\$100,000	193	242/3
	\$100,000	,,	,,	\$102,000	20	25°
	\$102,000	,,	,,	\$104,000	201	251
	\$104,000	,,		\$106,000	20%	253
	\$106,000	,,	,,	\$108,000	20 5	26
	\$108,000		,,	\$110,000	204	261
	\$110,000	,,	,,	\$112,000	21	
	\$112,000	,,	,,	\$114,000	211	26 3 27
	+112,000	"	,,	Φ114,000	215	21

SCHEDULE

35

40

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.

Exceeding— \$114,000 but not exceeding \$116,000 \$116,000 " \$118,000 " \$118,000 " \$120,000 \$120,000 " \$122,000 \$122,000 " \$122,000 " \$124,000 \$124,000 " \$126,000 " \$126,000 " \$126,000 " \$126,000 " \$128,000 " \$130,000 " \$130,000 " \$1310	First Column—contd.	Second Column— contd.
\$114,000 but not exceeding \$116,000 \$116,000 \$118,000 \$118,000 \$118,000 \$118,000 \$118,000 \$120,000 \$120,000 \$122,000 \$122,000 \$124,000 \$124,000 \$124,000 \$124,000 \$126,000 \$126,000 \$130,000 \$13	Rate per centum of Duty.	Rate per centum of Duty.
\$116,000		271
0 \$118,000 " " \$120,000 \$120,000 " " \$122,000 \$122,000 " " \$124,000 \$124,000 " " \$126,000 \$126,000 " " \$128,000 5130,000 " " \$130,000 \$132,000 " " \$134,000 \$134,000 " " \$134,000 \$136,000 " " \$134,000 \$136,000 " " \$140,000 \$140,000 " " \$140,000 \$140,000 " " \$144,000 \$144,000 " " \$144,000	21%	271
\$120,000	213	27%
\$120,000	214	28
\$124,000	22	281
\$126,000	221	28 ² / ₃
5 \$128,000	222	29 291
5 \$130,000 " \$132,000 \$132,000 " \$134,000 \$134,000 " \$136,000 \$136,000 " \$138,000 \$138,000 " \$140,000 \$140,000 " \$142,000 \$144,000 " \$146,000 \$144,000 " \$146,000	223	29 ³ / ₃
\$132,000	224	30
\$134,000	23	30±
\$136,000	231	$30\frac{5}{5}$
0 \$138,000 ,, ,, \$140,000 \$140,000 ,, ,, \$142,000 \$142,000 ,, ,, \$144,000 \$144,000 ,, ,, \$146,000	23 ² / ₅ 23 ² / ₈	30 3
\$140,000 ;; \$142,000 \$142,000 ;; \$144,000 \$144,000 ;; \$146,000	234	304
\$140,000 ,, ,, \$142,000 \$142,000 ,, ,, \$144,000 \$144,000 ,, ,, \$146,000	24	31
\$144,000 ,, ,, \$146,000	24	311
	242	31%
\$140,000 , \$140,000	243	313
	244	314
5 \$148,000 ,, \$150,000 Exceeding \$150,000	25	32

4. The Principal Act, as amended by this Act, is amended Amendment by omitting, wherever occurring in those enactments thereof of Act No. specified in the first column of the Schedule to this Act, the Schedule. 30 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, Amendment 1931-1955, is amended-

- (a) by omitting from section eight the words "Stamp Sec. 8. Duties Act, 1920-1955" and by inserting in lieu (Betting thereof the words "Stamp Duties Act, 1920-1965"; tickets.)
 - (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) 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, Amendment of Act No. 30, 1901.
- (a) by inserting in subsection one of section ten after Sec. 10.
 the words "Stamp Duties (Amendment) Act, (Duty on 1931," where secondly occurring the words "and members.)

 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" Sec. 11B. and by inserting in lieu thereof the figures "1965". (Saving.)
- (2) The Companies (Death Duties) Act, 1901, as amended by subsequent Acts and by this Act, may be cited as 20 the Companies (Death Duties) Act, 1901-1965.

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

Schedule:

47, 1920.

NINTH SCHEDULE.

25		Final Ba	Rate per centum of Duty.				
	Not exceeding	\$1,000			· (VA)		3
	Exceeding	\$1,000 b	ut not	exceeding	\$2,000		31/3
	,,	\$2,000	,,	,,	\$4,000		$3\frac{2}{3}$
	,,	\$4,000	,,	2,	\$6,000		4
30	,,	\$6,000	,,	,,,	\$8,000		$4\frac{1}{3}$
50	,,	\$8,000	,,	,,	\$10,000		$4\frac{2}{3}$
	,,	\$10,000	,,	,,	\$12,000		5
	,,	\$12,000	,,	,,	\$14,000	(4)	$5\frac{1}{3}$

NINTH

New Schedule. See Act No. 30, 1901, 5 s. 10.

NINTH SCHEDULE—continued.

		Final B	alance of	Estate.			e per centum of Duty.
Ex	ceeding	\$14,000	but not	exceeding	\$16,000		$5\frac{2}{3}$
5	,,	\$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 1 / ₃
10	,,	\$26,000	,,	,,	\$28,000	, .	$7\frac{2}{3}$
375	,,	\$28,000	,,	,,	\$30,000		8
	,,	\$30,000	,,	,,	\$32,000		81/3
	,,	\$32,000	,,	,,	\$34,000		$8\frac{2}{3}$
	,,	\$34,000	,,	,,	\$36,000		9
15	,,	\$36,000	,,	,,	\$38,000		$9\frac{1}{3}$
13	,,	\$38,000	,,	,,	\$40,000		$9\frac{2}{3}$
	,,	\$40,000	,,	,,	\$42,000		10
	,,	\$42,000	,,	,,	\$44,000		10 1
	,,	\$44,000	,,	,,	\$46,000		$10\frac{2}{3}$
20	,,	\$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		121
25	,,	\$56,000	,,	,,	\$58,000		$12\frac{2}{3}$
23	,,	\$58,000	,,	,,	\$60,000		13
		\$60,000	,,	,,	\$62,000		131
	"	\$62,000	,,	,,	\$64,000		$13\frac{2}{3}$
	,,	\$64,000	,,	,,	\$66,000		14
30	,,	\$66,000	,,	,,	\$68,000		$14\frac{1}{3}$
	,,	\$68,000			\$70,000		$14\frac{3}{3}$
	,,	\$70,000	,,	,,	\$72,000		15
	,,	\$72,000	,,	,,	\$74,000		$15\frac{1}{3}$
	,,	\$74,000	,,	,,	\$76,000		$15\frac{2}{3}$
35	,,	\$76,000	"	,,	\$78,000		16
33	,,	\$78,000	,,	,,	\$80,000		$16\frac{1}{3}$
	,,	\$80,000	,,	,,	\$82,000		$16\frac{3}{3}$
	,,	\$82,000	"	,,	\$84,000		17
	,,,	\$84,000	"	,,	\$86,000		$17\frac{1}{3}$
40	,,	\$86,000	,,	* **	\$88,000		$17\frac{3}{3}$
40	"	\$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
15	,,	\$96,000	,,	,,	\$98,000		191
45	,,	\$98,000	,,	,,	\$100,000		$19\frac{3}{3}$
	,,	\$100,000	,,,	"	\$100,000		$\frac{19_{3}}{20}$
	,,	\$100,000	,,,	,,	\$104,000		$20\frac{1}{5}$
	,,	\$102,000	"	"	φ10-1,000	• •	205

NINTH

NINTH SCHEDULE—continued.

		Final B	alance of	Estate.			per centur Duty.
Ε	exceeding	\$104,000	but not	exceeding	s \$106,000		$20\frac{2}{5}$
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		$21\frac{2}{5}$
10	,,	\$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		221
	,,	\$124,000	,,	,,	\$126,000		$22\frac{2}{5}$
15	,,	\$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		231
	,,	\$134,000	,,	,,	\$136,000		$23\frac{2}{5}$
20	,,	\$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		241
	,,		,,	,,			$24\frac{5}{5}$
25	**	\$144,000	,,	,,	\$146,000		
	,,	\$146,000	,,	,,	\$148,000		$24\frac{3}{5}$
	,,	\$148,000	,,	,,	\$150,000	• •	24 ⁴ / ₅
	,,	\$150,000					25

- duty may be denoted by adhesive stamps shall be deemed to be denoted by adhesive stamps shall be deemed to be denoted by adhesive stamps the denominations of which are expressed in old currency at the rate of duty chargeable immediately before the appointed day.
- (2) During the second period adhesive stamps the denominations of which are expressed in old currency may 35 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.

9. (1) (a) Bills of exchange forms which have before Transitory the appointed day been printed to the order of a bank under provisions. license issued under the provisions of the Principal Act, and exchange, are impressed with fourpence stamp duty and are either in promissory 5 the possession of the printer or of the bank upon the notes, &c.) 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 para-10 graph (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, 15 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 20 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 25 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 30 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.

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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 20 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 25 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 30 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)

- (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 5 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 commence-10 ment 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-15 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 20 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 25 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.
- 30 (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 35 the Stamp Duties Office for stamps the denominations of

which

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 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.
- (8) Sections three and four of the Decimal Currency 15 Act, 1965, shall not apply to this section.
 - 10. The Principal Act is further amended by inserting Further next after section forty-nine the following new section: -

New sec. 49A.

49A. The duty upon a bill of exchange or a promis- Bills of sory note drawn or made in New South Wales as one exchange and promis-20 of the instruments or documents relating to the export sory notes of goods out of the Commonwealth of Australia, may relating to the be denoted by adhesive stamps which shall be affixed export of and cancelled in accordance with the provisions of this goods.

- Act before issue out of the hands of the person drawing 25 or making such bill or note.
 - 11. The Principal Act is further amended by inserting Further next after section sixty-six the following new section:-

amendment of Act No. 47, 1920.

New sec. 66A.

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

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

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- (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.
- 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 or otherwise including evidence of value as the Commissioner deems necessary.

(4)

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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 Further the end of section one hundred and seven the following new amendment of Act No. subsection: -
- Sec. 107. (4) (a) This subsection shall apply in the case of (Allowance every person who dies after the commencement of to be 10 section twelve of the Stamp Duties (Amendment) Act, made for 1965, and who was at the Duties (Amendment) Act, debts.) 1965, and who was at the date of his death domiciled in New South Wales.
- (b) Notwithstanding the provisions of subsections one and two of this section in computing the final 15 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 20 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 Further after section one hundred and thirty-one the following new of Act No. section: -

New sec.

131A. (1) A person appointed or employed under Disclosure this Act or whose services are made use of for the pur- tion. poses 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

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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.

THE SCHEDULE.

	First Column.	Second Column.	Third Column.
		Omit	Insert
	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 SCHEDULE—continued.

First Column.		Second Column.	Third Column	
The state of the s		Omit	Insert	
Section 124A	٠.	"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)]

MIT

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.]

B^E 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 commencement.

- 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

"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 Sec. 3.

 definition of "Backer" the following new definition:

 tion:—
 - "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 sec. 5A. new section:—
 - 5A. Where any instrument has been duly Construing stamped in accordance with the law in force before duties in the appointed day and the stamp duty chargeable currency. 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.

(c) by inserting next after subsection one of section six Sec. 6.
the following new paragraph: — (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.

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

(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, notwith-standing 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 101p 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) 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 Sec. 101E. new paragraph: — (Death Duty—

This section shall, in the case of every person Foreign who dies on or after the appointed day, whether domicile, 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.

(h) by inserting at the end of section 105A the following Sec. 105A.

new subsection:

(Property which is

(3) In the case of every person who dies on or not to be after the appointed day, this section shall be read aggregated.) and construed as if the words "Seventh Schedule"

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 112p 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) by omitting the Second Schedule and by inserting in Subst. Second Schedule:—

Subst. Second Schedule.

SECOND SCHEDULE.

STAMP DUTIES AND EXEMPTIONS.

Nature of Instrument	Amount of Duty	Persons primarily liable
Droporty, demonstrate	S -c-YTHISON	A ANA HO
ACKNOWLEDGMENT by executor or administrator in lieu of conveyance under section 83 of the Wills, Probate and Administration Act, 1898, as amended.	d thut an 00. Ercement lum veder scal, ma	The devisee.
duty—		primarily the agreem comprise
(1) Under hand only— (a) Whether the same is only evidence of a contract or		said diff
obligatory on the parties from its being a written instrument, including every schedule, receipt, or other matter put or indorsed thereon or an-		sepect of the property of the
nexed thereto. (b) Where divers letters are offered in evidence to prove any agreement between the writers thereof it shall be	the instruction of the real there	de de la companya de
sufficient if any one of such letters is stamped with the duty of—		thereto.
Exemptions—Any agreement or memorandum under hand— (a) made for or relating to the sale of any goods, wares, or merchandise; (b) made between a master and any mariner of any ship or vessel for wages on any voyage coastwise from port to port in the State of New South Wales.	ghat a ni raoO see.	Janashi Janashi Janashi Janashi
(2) Under seal	3.00	in the second second
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		riorga riopeur di taru di gbed ilga rot
from such duty.		SECOND

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	
AGREEMENT FOR THE SALE OR CON- VEYANCE (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 it particulars of such property and the value thereof and an apportionment of the purchase money in respect there- of.	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.
oi.	verminer og flest milde en grand jaronska	
APPOINTMENT OF TRUSTEES— For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof. Exemptions—	3.00	The person making or executing the appointment (in the case of an instrument) and the trustee or trustees in any other case.
(a) The appointment of a trustee	o i i i i i i i i i i i i i i i i i i i	
by a will. (b) Every instrument for the appointment of a trustee or trustees of property held in trust for any corporation or body of persons associated for religious, charitable, or educational purposes.		

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

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	1
Appointment in execution of a power—		STEEL OF THE STEEL
(a) Any instrument not being a	The same duty as on	The person
will appointing any property, or any use, share, or interest therein.	a conveyance of the appointed property.	making or executing the appointment.
(b) Where the appointment is made in favour of persons specially	3.00	The person
named or described as the		making or executing the
objects of a power contained in a conveyance on which ad		appointment.
valorem duty has been paid or in a will in respect of property	to nit yeld	Payable othe
on which death duty or duty	To buley so graving	
under any Act imposing duties on the estates of deceased persons has been paid.	y for which the bill thes not except \$50.	
.5/1011 4	enter to tayone d	
AWARD, whether under hand only or under hand and seal—		
Where the amount or value of the		2 t wall f
matter in dispute— Does not exceed \$40	0.20	Section 1
Exceeds \$40 and does not exceed		1
Exceeds \$100 and does not exceed	0.35	The person
\$200 Exceeds \$200 and does not exceed	0.75	making or executing the
\$400 Exceeds \$400 and does not exceed	1.50	award.
\$1,000	2.25	il rolu V
Exceeds \$1,000	3.00	1
Exemption—Award made in any	and the latter of the latter o	
matter in which Her Majesty is a party, either directly or by some	of Russer sale a	
public officer acting in such	an morest market	
matter or representing Her Majesty or the Government of New South Wales therein.	Lhountry internal	
New South Wales therein.	esti W I I I I I I I I I I I I I I I I I I	
BANK NOTES—An Annual Com-		
position to be paid quarterly by	district was a so the	
banks in lieu of duties on promis- sory notes payable on demand	na olden payahla ar-	
issued by them— For every \$200 and also for any		Superior (c)
remaining fractional part of \$200	4.00	The bank.
of the amount of such notes in	te to the had a board	
circulation as certified under the Banks and Bank Holidays Act,		
1912, as amended.		

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
5 ?	\$ c	ni vinctenas
BETTING TICKETS—	0.02	\$ 10 min
Where the betting ticket is issued	0.02	1.1
in the saddling paddock of a	and the vertical	The book
racecourse.	0.01	(
Where the betting ticket is issued	0.01	maker.
in any part of a racecourse except		No. 1 Committee of
the saddling paddock.		J
BILL OF EXCHANGE AND PROMISSORY	and the second	1
Notes—		A Comment
Payable on demand and sola	0.04	Provided in the
Payable otherwise than on	The latest	The drawer of
demand—	1 1 10 1 1 The 15 10 15 10	acceptor of
Where the amount or value of	visit in the state of the state of	bill of ex
the money for which the bill	D + 1 /5 + 154	change and
is drawn does not exceed \$50	0.05	the maker o
is drawn does not exceed to	da garda	a promissory
Where such amount or value		note.
exceeds \$50, for every \$50	or after formal numeral	grange of a
and every fractional part of	18 to b 18	green of the same
\$50	0.05	or a distribution
If drawn in a set	One of the set to be	en on the
01.20	stamped with the	
	duty payable on a	Maria Cara
	single bill.	J
Exemptions—		C Old and a second
(a) Letter written by a banker in	****	1900
New South Wales to any		and the state of t
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		the same and the
made, or to any person on	William Transplant 1	Latte was
his behalf.	the office of the	1 100 7 10 3
(b) Letter of credit granted in	n company of the	
New South Wales	althory Europi	Variation of the
authorising drafts to be		
drawn out of New South	- 11 Sq. 12 F	14
Wales payable in New South	a company by ma	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Wales.		model in
(c) Cheque or order payable on	tions also are until the	f wastely and
demand drawn on any	(1)	a Miller
savings bank authorised to	and a selection	ONE AREA THE
carry on banking business	top of the	is remarkly access
under a law of a State or of	1945 H 1945 H 2 H	more, 5.9 m.
the Commonwealth of	an triving philips	PROTECTION OF THE
Australia.	and a divide st	I to be d
		SECOND

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
v ?	\$ c	
BILL OF EXCHANGE AND PROMISSORY		
Notes—continued.		t a distribution
Exemptions—continued.		112 100 120
(d) Any draft or order for the payment of money issued		and the second of A
by any duly authorised		de bre I
officer of the Government on		and the state of t
account of the Public		arms17 (iii
Service.		e idaia
(e) Any draft or order for the		skind to:
payment of money		2122 L ((n)
commonly called an advance	90	itano g
note issued by a master of a	od non thick in the	Lixenpuent
ship or vessel in favour of a	tumpactement sign the	
seaman.	to estima out a dis	
(f) Orders or authorities to pay	to pinching and the	nithiones i
not drawn on a banker.	gnicim a lo no	
This exemption does not		√grdiuee
extend to a bill of exchange	3.7 %	nicto Armi:
within the meaning of the	material and the second	
(Commonwealth) Bills of	and our group of the sector of	
Exchange Act 1909 as		
amended.		SH FIRSTERN
(g) Cheque or order payable on		
demand drawn or given by or	10 10012 3 119 1	
on behalf of any society or	er encercing in the	na riona
institution for the relief of		
poverty, the promotion of education or for any purpose	ni mortole y colon	
directly or indirectly con-	months, and a west	
nected with defence or the	Transfer to the second	
amelioration of the condition	ATTACHMENT OF THE WATER	
of past or present members	the second of the second	
of the Naval, Military or Air	TO Sumboon in the 1%	
Forces of the Common-	. 2 3.5	
wealth or their dependants,	the state of the s	
or for the promotion of any		
other patriotic object.	Mark Mark Mark 1	
	All Park Town	
,	10 mm 2 mm 12 mm	
BILL OF LADING OR RECEIPT for any	DO I BANKIN ABOUT NI Y S	The
	.670	The person by
	m di	whom the
New South Wales—	one per Hills	goods are consigned.
	The second state of the second	
For every such bill of lading or	Va. 4	
copy thereof	0.15	
-	Annual Marian Company	
For every such receipt or copy	Liney There all a	
thereof	0.15	
CENTERIO		

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Courses Burry for conveyors	\$ c	
CHARTER PARTY for conveyance beyond or coastwise within New		
South Wales	0.15	The charterer.
COMPANIES— Upon each of the following instruments—	okuma a Processi ili. Nome 18.38 a 1.31 a 183 Marianea	
(i) Memorandum of association		P. P. C. L.
(ii) Articles of association (iii) Every certificate of incor-	3.00	The company.
poration		T. A
Exemption.—Duty shall not be		La Lindon
payable upon the memorandum of association, the articles of		- Culo
association or the certificate of incorporation of a mining company as defined by section		1
three of this Act.		la company of the com
CONTRACT NOTE for or relating to the sale or purchase of any stock or marketable security—		The person who makes or executes
For each \$100 and also for any fractional part of \$100 of such value	0.04	the contract
	0.04	-
Exemptions.— (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 Govern- ment of New South Wales or of the Commonwealth of		
Australia.		and the American
(c) Any contract note for or		A 4 4
relating to the sale or		1
purchase of any debenture		6.8
issued by the Metropolitan Water, Sewerage and		
Drainage Board, Hunter District Water Board and		
Broken Hill Water Board.		1

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
CONVEYANCES OF ANY PROPERTY—	\$ c	i i skrijkariž
(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—	Manus south-river end to a constituent of a constituent o	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	mai tuvZ
Exceeds \$100 and does not exceed \$200	2.50	zurkā
Exceeds \$200 but does not exceed \$14,000, for every \$200 and also for any remaining fractional part of \$ 200 of such amount Exceeds \$14,000—	2.50	
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 convey- ance 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 prop- erty other than shares or rights to shares and in the	

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Conveyances of any Property— continued. (2) Upon every conveyance—contd. On the amount—continued.	, -	r &Thouse John) was regid (1) waspang
The symmles amount—commed.	rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of Shares" herein.	
And in addition—	the amount of such than does not execed.	
On the value of the property conveyed	At the rate specified in the Sixth Schedule to this Act for an amount equal to the total amount obtain- ed by aggregating to- gether—	
10.7	(a) the value of the property so con- veyed; and	
the I	(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 sec-	
nifications to a second of the	tion 66) conveyed by the same con- veyor to any per- son 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	

SECOND SCHEDULE—continued.

Conveyances of any Property— continued. (2) Upon every conveyance—continued. And in addition—continued. On the value of the property conveyed—continued. (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 threeby conveyed after deducting the value of the consideration in money or money's worth therefor ascertained in accordance with this Act.	Nature of Instrument	Amount of Duty	Persons primarily liable
(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	continued. (2) Upon every conveyance—continued. And in addition—continued. On the value of the proper conveyed—continued.	conveyance with- out consideration in money or money's worth; and also	deminace (3) Upon ex prorteit; (3) upon ex prorteit; (4) upon property an irsun property an irsun prorty prore
1	an the case of property of the case of property of the case of the	(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	e m be A

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Conveyances of any Property—	este teles e e	Tyr - i read
(3) Upon every conveyance of any	ete, Libyate D	The parties
property whatsoever made		to the con-
upon a consideration in money	27 W 28 . (P. 1951)	veyance or
or money's worth of less than the unencumbered value of the	ราก จากอาการการการการการการการการการการการการการ	any one or
property conveyed (not being	, , , , , , , , , , , , , , , , , , , ,	more of them.
an instrument referred to in		them.
paragraph (b) of subsection (3)	3 × 1	
of section 66)— On the amount or value of		
such consideration ascer-	A	
tained in accordance with		
this Act	At the rate specified in	
	paragraph (1) above	
	in the case of prop-	
	erty other than shares or rights to	
nesquare desired	shares and in the	
	case of shares or	
STORM OF STATES	rights to shares at	
made (factor)	the rate specified in	
Carlo Kento y B	paragraph (1) of the matter under the	
en e	heading "Transfer of	
es a la vivil en el el	Shares" herein.	
And in addition—		
On the difference between		
the unencumbered value of		
the property conveyed		
ascertained in accordance		
with this Act and the said amount or value of such		
consideration for the con-		
veyance	At the rate specified in	
7. 10.11.1710.0	the Sixth Schedule to	
li conferincia casa mora	this Act for an	
ener e fe profes	amount equal to	
	the total amount obtained by aggre-	
900 1 40 10 10 10	gating together—	
	(a) the amount of the	
* 10 to 10 t	said difference	
	between the unen-	
9 3 3 5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	cumbered value of the property and	
1.00	such considera-	
	tion; and	

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

Nature of Instrument	Amount of Duty	Persons primarily liable
Conveyances of any Property— continued. (3) Upon every conveyance—continued. And in addition—continued. On the difference—continued	The second secon	of strains. The man ton The m
	veyed by the same conveyor to any person whomso- ever on the day of but executed by him prior to such conveyance or at any time within the period of three years preceding the date of such conveyance without consideration in money or money's worth; and also	
Ach All m	(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	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument Support	Amount of Duty	Persons primarily liable
	\$ c	
CONVEYANCES OF ANY PROPERTY-	(a) tand Ass 10	
continued.		
(3) Upon every conveyance—con-	an survivation dis	
tinued.	marking multiple	
And in addition—continued. On the difference—continued.	any time within	
or the difference—commuted.	the said period of	
South Wales	three years upon a	
· whatsoever . (not	consideration in	
heing property	money or money's	
comprised in a	worth of less than	
gilt or instrument	the unencumbered	
referred to in	value of the prop-	
jo (q) qdvisard	erty so conveyed therefor after	
subsection (3) of	therefor after deducting the	
section 66) con-	value of such	
CONVEYOR LO SHO	consideration in	
nerson whomse-	money or money's	
cver on the discon	worth ascertained	
but executed by	in accordance with	
him prior to such	this Act.	
conveyance, or all		
(4) Upon each of the following in-		
struments— bonsq 601)
(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.	3.00	The trans
(1) A server as not made for	3.00	feree.
(b) A conveyance not made for valuable consideration and		10.00
made to a beneficiary by a		
trustee under and in con-		
formity with the trusts con-		
tained 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		-
		١)

SECOND

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

Nature of Instrument	Amount of Duty	Persons primarily liable
CONVEYANCES OF ANY PROPERTY—	\$ c	
continued.	ANA PROPERTY -	0 21 25 T 1-35(E)
(4) Upon each of the following		72. 4.11/12/03
instruments—continued.		As well in the
duty under such Act or with		olnos ni
the trusts contained in a		the litteri
will or arising on an		1000 KH E
intestacy and in either case		1112.11
in respect of property on		boultons
which death duty or duty		a pri so dub nossi
under any Act imposing		NUO 110311
duties on the estates of		
deceased persons has been		
paid or which shall be		
such Act		
executed bona fide by way	ensfers to a member	
of completion or confir-		
greater benefit, legal or		CHIPM 's
equitable, accrues to the		FIGURE 15 No. 1
person in whose favour the instrument is made or		Augustatia
instrument is made or executed than he originally	2.00	T
had or was entitled to have	3.00	The trans-
by virtue of some other		feree.
instrument which is duly		Allen - W. Ha
stamped with ad valorem	in whom property a	0.05.07.01
duty as a conveyance or	annuque ad e	1/9/2019
declaration of trust		Mary Mary
(d) A conveyance following	ar acsurd office, and	a distribute
upon a decree or order for	Laron over	
foreclosure where ad	Fall, FILL PST TOMBO	
valorem duty has been paid	and the second	Maria Maria
upon such decree or order	te a remu ibáb instana	18/31
(e) A conveyance whereby the	20 A. 10 Sept. 189	
apparent purchaser of	. Design norgen and	151
property that is vested in	. Dr. a. be intuite as si	
him upon trust for the	tell society of the section of	
person who was the real	The state of the same	177
purchaser and who has	Mandar's	11 1-57
	The state of the s	10.0
actually paid the purchase	The first of the con-	P The second
money therefor, conveys the same to the real	panor to aid to a comme	11
1000	JUST MONTE BOARS	1
purchaser	A COLUMN TO THE REAL PROPERTY AND ADDRESS OF THE PERTY	J
(f) A conveyance made for	and the talk double	
nominal consideration upon	word blan has backing.	
the appointment or the retire-	etale office tong and	
ment of a trustee (whether the	iz so msvijunent dur	_0.00L00
trust is expressed or implied).	0.75	The transferee.

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

Nature of Instrument	Amount of Duty	Persons primarily liable
2 2	\$ c	
CONVEYANCES OF ANY PROPERTY—	14-19-07 (本間 1378) 14-3 1	
(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	Principal and the standard for the formation and formation and a second standard for the second seco	
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	
(6) Upon a conveyance whereby a	Act provided.	The transferee.
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—	a deric cranicle	A. (Color G) To to t Marchael Grand Marchael
On the first of such transfers.	2.00	J. Tarper
On each subsequent transfer	0.10	9
3,00 The trans-		Maroovo l
OECLARATION 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 de- claring 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	The same duty as if the instrument was a conveyance of the property comprised therein.	declaring the trust—or the
person entitled to appoint such property may not have joined therein or assented thereto. (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.
GH0238	-	SECOND

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

Persons primarily Nature of Instrument Amount of Duty S c DECLARATION OF TRUST—continued. under this Act or (b) the trusts declared are the same trusts as those upon or subject to which same property person conveyed to the 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. DEED-(1) Deed of any kind whatever not otherwise charged in this Schedule. The parties to the deed, or any one of 3.00 (2) Any instrument which under the provisions of any statute is them. given the operation or effect of a deed either before or after registration. DUPLICATE OR COUNTERPART of an agreement for the hire of a 0.08 The person to whom the motion picture film. film is hired. Exemption.—Where there are a number of duplicates or counterparts of any particular agreement for the hire of a motion picture film, and one of such agreements or counterparts is duly stamped, the other or others of them are exempt. DUPLICATE OR COUNTERPART of any instrument chargeable with any dutyperson Where such duty does not The same duty as the amount to 35 cents. original instrument. chargeable on the original instrument. 0.35 In any other case

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Every ANOT	\$ c	
EXCHANGE— Any instrument effecting an	The same duty or on a	The money to
exchange of any property or	The same duty as on a conveyance.	
any instrument partly effecting	time to 2 military a control world supply	
such an exchange.	daidw or aglicano es	property is
such an exchange.	ne ampere val	conveyed by way of
In any other case	7.0210(3.00	exchange.
in any other case	the trust by in lostru-	exchange.
1	the die boomers vi	ub mem
# ·	full and this "d or	Installar
FORECLOSURE ORDER—	medicusis are accurred.	SE 2011(5)
On the unencumbered value of	The same duty as on a	The mortgagee.
the property included in the		DOG NOT THE
order.	paragraph (1) of the	
0.00.	matter herein under	Dogroi
E	the heading "Con-	
* H	veyances of any	
	Property".	ing mood
GUARANTEE—		
Any instrument guaranteeing or	Jon rovoted a limit one	
promising to answer for the	parti mi bagando s	
debt or default of any other		
person, and signed by the		
party to be charged, where	the sent which ander	
such guarantee or promise is	stone of any statute is	
the leading object of the	operation of cited of	
instrument—	other below or after	
Under hand (adhesive stamp may		2
be used)	0.15	The
Under seal	3.00	guarantor.
Links is filed as filed as	to believe	Since it on
HIRE-PURCHASE AGREEMENTS—		
(1) Any instrument constituting, or	as and bound pepal-or	
evidencing the terms and	More to see of the	
conditions of, a hire-purchase	Hatti jih ida Tu in ali gati	
agreement where the difference	9101 " 00 7 1	
between the deposit or initial	STOR CORE HODE	
payment under the agreement	A Court of Mulbraid Comp	
and the cash price of the goods	999 a. dl. ex 299 ach	
comprised in the agreement—		
Amounts to \$20 or more but	1)
does not amount to \$40	0.20	To a state of the
Amounts to \$40 or more but	Again Train Middings & Di	11:00:11:00
does not amount to \$60	0.40	The vendor.
Amounts to \$60 or more but	192 PO DO VIVE BY	The vendor.
does not amount to \$80	0.60	183
Amounts to \$80 or more but		1
does not amount to \$100	0.80	J

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
	Local Lines of the	are of process
}		State of the state of
HIRE-PURCHASE AGREEMENTS — continued.		- Dar Chixan
(1) Any instrument constituting—		
Amounts to \$100 or more but does not amount to		1
\$120	1.00	
Amounts to \$120 or more		90 AV 1 d
but does not amount to		1 192 197
\$140	1.20	
Amounts to \$140 or more		
but does not amount to		
\$160	1.40	
Amounts to \$160 or more		The vendor.
but does not amount to	1.60	
\$180Amounts to \$180 or more	1.60	
but does not amount to		Mente pi e e
\$200	1.80	(4° 0)
Amounts to \$200	2.00	
And for every additional \$50	2.00	
or part thereof of that		11
difference	0.50	
(Adhesive stamp may be used)		The state of the s
10.7		
Exemption.—Any instrument con-		300
stituting, or evidencing the terms		
and conditions of, a hire-purchase		The second
agreement where the difference		eg 24 i
between the deposit or initial payment under the agreement		
and the cash price of the goods		
comprised in the agreement is less		
than \$20.		
-		34 11 25 11 11 11 11
(2) Any instrument constituting, or		la de la companya de
evidencing the terms and con-		2 12 712
ditions of, a hire-purchase		1000
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 agree-	0.15	The person to
ment(Adhesive stamp may be used)	0.15	The person to or by whom
with control of		the goods are supplied.

SECOND SCHEDULE-continued.

Vilia	Nature of Instrument	Amount of Duty	Persons primarily liable
FOR	OR PROMISE OF OR AGREEMENT LEASE OR HIRE OF ANY Prop- not being a Ship or Vessel—	S c	Menseers Carva
(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—		continued. (1) A se instruct. Assessed by Street Street. Assessed Street. Assessed Assessed
	Where such rent—	of Meanis and and	
	does not exceed \$100 exceeds \$100—for every \$100 and also for any remaining	0:35	The lesses
.TO	fractional part of \$100	otom 0:35	Jacore / 0 - 2011 1 - 3 1 2
	In consideration of a sum of money by way of premium, fine, or foregift, without rent 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 "Conveyances of any Property" herein. The same duty as on a lease under paragraph (1) hereof.	land Dock Dock And fin And io io kild And And And And And And And A
or ac	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.	Line \$20. The property of the control of the contr

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Lease or Promise of or Agreement for Lease or Hire—continued. (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.	tenant.
(6) Of any other kind whatsoever	3.00]
(7) A lease made subsequently to and in conformity with a contract or agreement to grant such lease duly stamped	0-35	The lessee or tenant.
(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—(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	5 T 1
(b) where the amount of such rental or hire exceeds \$2,000:— For the first \$2,000 of such rental re	Section 1.	The person to whom the film is hired.
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	J

SECOND SCHEDULE—continued.

Nature of Instrument wom A	Amount of Duty No 2	Persons primarily liable
Lease or Promise of or Agreement for Lease or Hire—continued. (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,	The same duty as on a lease under paragraph (1) hereof but not exceeding \$3.00.	The lessee or tenant.
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. Exemption—Where the sole con-	valued. other kind whatsoever	geting (6) Of any
sideration 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	or agreement to gram se duly stamped	and in contract such lea
than one year; or (b) a lease from the Crown under the Crown Lands Consolida- tion Act, 1913, as amended; or	y, gas, or water meter, rand or under veri	electrici
(c) a lease from the Crown under the Returned Soldiers Settle- ment Act, 1916, as amended	a to said odi ret. 10	D) Agreem
(d) a lease from the Crown under the Prickly-pear Act, 1924, as amended; or	the angune of rental	medw (n)
(e) an occupation permit of forest lease from the Crown under the Forestry Act, 1916 as amended; or	r every 550 or part of the control o	1
(f) a lease from the Crown under the Closer Settlement Acts; or (g) a lease of a public watering	r substitution of	odits eman eman
place from a controlling authority within the meaning of Part V of the Pasture Protection Act, 1934, a amended,		il Come Coss Mas Ans
is exempt.	no legger done to 00	

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
LETTER OF ALLOTMENT AND LETTER OF RENUNCIATION OF any other document having the effect of a		iling radiogram
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.
	may or receive any	
Letter or Power of Attorney or other instrument in the nature of—	or adharity to a reunder the Minnag	Howards
(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		The person by whom the
any sum of money, not exceeding \$40, or any periodical payments, not exceeding the annual sum of \$20 (not being hereinbefore charged)	0.75	executed or made.
Exemptions.— Old	10 1 Ho	1 le 1412
 (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 		eng
banker, to pay the dividends or interest arising from the stock to any person therein named.		

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

Nature of Instrument	Amount of Duty	Persons primarily liable
2.00	\$ c	-
LETTER OR POWER OF ATTORNEY—		
continued.	to proceed beauty free to	hard on the
Exemptions—continued.	1991 - 1981 - 1981 - 24	
(c) Any order or authority,	a me some odt smil de	
authorising any agent to lodge		
a specific application under	Egophic to the graph	
the Crown Lands Consolida- tion Act, 1913, as amended,	many and a section with	
or the Closer Settlement		
Acts, or to pay or receive any		
specific sum in connection	-	
therewith.	1	
(d) Any order or authority to act	TO PERSON AND THE REP.	
as agent under the Mining	shallon his na com	
Acts.	and of the angle with	
(e) Any order or authority for the receipt of any moneys	eint of the didic ads dam desid ado for the receips of	Lesierui Tii
payable under order of any	To releven the not sheet	
stipendiary magistrate or	in the more,	
justice or of any Court of	No office	
Petty Sessions or Children's	magnatic to so a agio	
Court.		
(f) Any letter or power of at-		
torney for the sole purpose of	1	
appointing a proxy to vote at	-mig fasitemase yeta konuas selt emike nem	
a meeting.		
MOTOR VEHICLE CERTIFICATE OF		
REGISTRATION—	tion to second in v. bins	
On a motor vehicle certificate of	-budget traditions of	The person
registration for every \$100 and	Part of the terror content	whose nam
also for any fractional part of	and the same of th	the certifica
\$100 of the value of the motor	0.40	is issued.
vehicle	compatible to record to	
D	1. minera and ma	
PARTITION— (1) The principal or only in-	A fixed duty of \$3.00	December 1
strument effecting a partition	and in addition in a	and the second
of any property.	case where the divi-	District the
or any property	ded parts of the	0018 011
	property are unequal	1100 400
	in unencumbered	The perso
	value the same ad valorem duty as if it	
	were a conveyance	111111111111111111111111111111111111111
	of similar property	any one
	of an unencumbered	
	value equal to the	medand
	amount by which the	noint to
	unencumbered value	of Allote
	of the undivided	
	share of each parti-	
	tioner is exceeded by	1

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
D	\$ c	*
PARTITION—continued. (1) The principal or only in-	Table 1 to 1 to 1 to 1	
strument—continued.	the unencumbered	1
strument—commueu.	value of the divided	
	part taken by him,	
P. S. A.	and any amount	Time to the
	paid or given or	The persons
	agreed to be paid or	making the
surplement of a more state of a little	given for equality	partition
a distance of the second of the second	shall be deemed to	more of them
	be consideration for	more of them
	such conveyance.	
(2) In any other case	3.00	r graciana, es d
_	E-S SOMETHERM (I.S. A. T.	
POLICIES OF INSURANCE—	state of the sale.	3 VIII 1
(1) (a) Upon every policy and every renewal of a policy	in vincern	greater to the same of the sam
of insurance for a term of	Line South Water)
one year or less—	Mark regions of	4
For every \$100 and	a raZ t	19.00
also for any fractional	Products to No.	West of the
part of \$100 insured	0.04	
(b) Upon every policy and	V 10 10 10 10 10 10 10 10 10 10 10 10 10	
every renewal of a policy	The Balt Complete Balt March 1997	199
of insurance for a term of		The state of
more than one year—	The second secon	
In respect of each year		
and also of any fractional	1, 110,412 6 1 31111	
part of a year in such	e man to val	
term, for every \$100 and also for any fractional	. His because it is a some	
also for any fractional		The company
part of \$100 insured	0.04	or person
(c) Upon every policy and every renewal of a policy	guer ford with the	issuing the
of insurance against lia-	To get a trade of the second	policy.
bility for injury to the	and the state of the state of the state of	
property or persons of	Legisla Varoni - Legisla	
third persons (whether in-	for the best again, are seen as	1
cluded in any other policy	TO 0 11 001 0/ 1	1
of insurance or not)	0.15	
(d) Upon every policy of re-		1
insurance and every re-	TO THE STATE OF TH	(5.1
newal thereof where the	to a table of the second	}
original policy of insurance	II The whole is the	
has been duly stamped	0.15	
(e) Upon every policy of in- surance not otherwise pro-	of the beautiful	100 100
surance not otherwise pro-	As the Land	
vided for in subparagraphs (a) to (d) inclusive of this	na Barin arme, when the	1
paragraph and every re-		
newal thereof	0.15	1
Charles and thereof	0.13)

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Por verse on Lygue and	\$ c	
Policies of Insurance—continued. (2) Upon every transfer or assignment otherwise than by way of mortgage or release of mortgage of any such policy as	ni n - taqua Mana man	The transferee or assignee.
aforesaid	0.35	
(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.
Exemptions.—	iler cise	re seas of six
(a) Any policy of insurance on life.		
(b) Any policy of insurance		pet i vegajavi post i se veta
upon the property of the	the principal cases	
State of New South Wales	lo a se a ano e mano	in to
or any statutory body	CALL OF THE S	v -00
representing such State.	The second secon	
(c) Any policy of insurance against loss by fire on the	premise of the bill a	2.
against loss by fire on the	Lenseni 0012 feat	100
tools, implements of work or		nay mi
labour used by any working	a discrete to revolunt	9.099
mechanic, artificer, handi-	in the case as freely prompted	in to
craftsman, or labourer, such		That
insurance being effected by a		
separate policy in a distinct sum.	have a silvery as over	110
(d) Any policy of insurance	THE THE STATE OF T	the state of
taken out by or on behalf of	Top of the Property of the	107
any public hospital or chari-	STORE BY	it to a
table institution, or by or on		1174
behalf of the Red Cross		many it is a to
Society, or the New South		3.74
Wales Ambulance Transport		
Service Board or any district	20 J 7 67 Th 300 J	Asimi
committee constituted under	10 100 1 10 11) car i Jus
the Ambulance Transport	- 10-	233111
Service Act, 1919, as		M.h.u
amended.		and the same
(e) Any cover-note in pursuance		1,1,171
of which a duly stamped policy is issued within three		1 11 11 11 11 11 11 11 11 11 11 11 11 1
policy is issued within three	and the state of the	10
months of the date of the	Lanca Advance	1 20
cover-note.		1911 131
(f) Any policy issued to the		ti tive
original insured or his		1501
personal representative in		

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Doverno on Lynna	\$ c	
Policies of Insurance—continued.	20 0001 - 1-7 2	
Exemptions—continued.	MILLS Y	
pursuance of a cover-note	dare of transfer	
which has been duly stamped	half to charged an	
as a policy.	into the dies some	
(g) Any policy issued to the	surband odi islam	
original insured or his	The to savery	
personal representatives in	ave nexts specify, 3	
pursuance of a duly stamped	someon by the ball	1.11
certificate of insurance.	s en tolegati ha s	
(h) Any policy of insurance for	ence of the property	
the payment of a deferred		
annuity under any scheme of	nuse of Indiange	
superannuation for the	no for the case shall startly liable for the	44 10 12 12
benefit of any person in		
relation to his employment	and fransler.	
and/or the dependants of	vit to openioza to s	
any such person.	r terroria.	Participation of the said
(i) Any policy issued to the	es dodn't by for en	
original insured or his	4	
personal representative for		
war risks in respect of the	i i i i i i i i i i i i i i i i i i i	
specific consignment of		
goods where a policy of	the month of month	
marine insurance in respect	Improved the recorder	
of the same consignment of	107 dl (17cm - 10) - 17c - 107	
goods was issued and duly	To and a common of	
stamped and where the	7	
goods are shipped to or from a British port.	Lea Normal Tay and the co	
from a British port.		
REAL PROPERTY ACT. 1900. as	A Advantage	
REAL PROPERTY ACT, 1900, as amended—	I STATE OF THE STA	
	3.00	The applicant
(1) Application to bring land under the Act or to be	3.00	The applicant
registered under the Act as	AT A COLUMN TO A C	
the proprietor of an estate in		
land where not otherwise liable		
to stamp duty not being a	17 11 15h	
transmission application.		
(2) Nomination—		
	The same duty se	The nominee.
Where application is made to bring land under the Act,	The same duty as would have been	The nominee.
and the applicant nominates	payable on a con-	
any other person as the person to whom the certifi-	veyance of such land from the applicant.	
cate is to issue.		
cate is to issue.	and all other neces-	1.00
*	sary parties, to the	
	person nominated for the estate	0 1
27 - 7 - 2	mentioned in such	

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
REAL PROPERTY ACT. 1900, as		
amended—continued.	2011 3	
(3) Memorandum of transfer— (a) Duty shall be charged in	0 10 001	
accordance with the pro-		
visions under the heading	Age of the Company	
"Conveyances of any		
Property" herein upon and	the state of the server of	
in respect of every memo-	Date to the transport	
randum of transfer as a conveyance of the property	1.00	
therein, and the person or	The strength of the second	
persons specified by such	The state of the state of	
provisions for the case shall	Jone will remaine	
be primarily liable for the	no moves pagina	
duty on the transfer.	The same duty as on	The transferee
(b) By way of exchange of the property therein.	an exchange herein.	The transferee.
(c) By way of partition or	The same duty as on	The persons
division.	a partition herein.	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	The same duty as on a lease.	The lessee.
therefor.	Think In a source sory	
(6) Transfer or surrender of lease—	on a home be	
(a) Duty shall be charged in	British Land	
accordance with the		
provisions under the heading	in the party of the	
"Conveyances of any		- Laboretta
Property" herein upon and	the gold of the	
in respect of the transfer or surrender as a conveyance	and the second	
of the property therein and	all and the morals	
the person or persons	ala di Liangga ang ang	
specified by such provisions	s and of our worth	
for the case shall be	Lumb skipa nei	
primarily liable for the duty on the transfer or surrender.	on - application is a ste	
(b) By way of exchange of the	The same duty as on	The transferee.
property therein.	an exchange herein.	
(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	The same duty as is	The transferee.
encumbrance made otherwise than by way of mortgage or discharge of mortgage.	payable on a conveyance.	

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
REAL PROPERTY ACT, 1900, as amended—continued.	\$ c	
(8) Consent by an executor or administrator to a transmission application by a devisee or	3.00	The devisee or person entitled on intestacy.
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] Power.
(12) Application for entry of an estate in fee simple in enlargement of a long term under section 134 of the Convey-	3.00	The
ancing Act, 1919, as amended. (13) Application to cancel notifications of leases or underleases as upon merger.	3.00	applicant.
(14) A transmission application to a devisee who is also the sole executor or administrator.	3.00	
Exemptions.— (a) The same as in the case of conveyances and agreements		Controller Controller Controller
relating to land not under the Real Property Act, 1900, as amended.		Side we made
(b) Any application for transmission other than an		ma er o
application for transmission to a devisee who is also the sole executor or adminis- trator.		Control of the Contro
RECEIPT OR DISCHARGE given for or upon the payment of money amounting to \$5 and upwards.	0.03	The person giving the receipt.
Exemptions.— (a) Receipts for refunds and reimbursements made by the Government or a		
Department of the Government of New South Wales. (b) Any receipt for money		A Contraction
deposited with a broker or agent for the purchase of stock or marketable securities.		

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
RECEIPT OR DISCHARGE—continued.	500 FORT 4 10	Levi Paceval
Exemptions—continued.		A THE TOTAL OF THE
(c) Any receipt given for or		Allowing a real
upon the payment of money		(a) 117.124
to or for the use of Her		1484
Majesty.		
(d) Any acknowledgment by any		
banker of the receipt of any bill of exchange or		S 10 10 10 10 10 10 10 10 10 10 10 10 10
promissory note for the		
purpose of being presented		
for acceptance or payment. (e) Any acknowledgment or		Chair to com
receipt given for or on		ine in the
account of any salary, pay,		A STATE OF THE REAL PROPERTY.
or wages, or for or on	MR 10 Zoute to r	I wall out of \$7.10
account of any other like		77 7 4 5 5 5
payment made to or for the		10 0000
account or benefit of any	geng resion of the ba	1.71.10
person being the holder of an	1.40	M distalla
office or an employee in	Local Co. Co. A. P.	100 K
respect of his office or	the state of the s	
employment, or for or on	37 x 11 X 18 0/20	
account of money paid in	and the same of th	
respect of any pension,	94 - 1 da 1 a a a	
superannuation, allowance,	. Home there is a	
gratuity, refund of con-	*	
tributions, or other like	The state of the s	
allowance in respect of	Here and the state of the state	
service.		
(f) An acknowledgment of the		
receipt of a bill of exchange	and the second s	
or promissory note payable	ment over the	
in either case otherwise than	realización or in como mente	
on demand.	Sol and individual	
(g) Any receipt endorsed or	the state of the s	
otherwise written upon or		
contained in any instrument liable to stamp duty and	a to 0, 7, 180 f 4,80 f	
duly stamped acknowledging	Lay gaza sa	
the receipt of the con-		
sideration money therein		
expressed.	man services many	
(h) Any receipt given by	an a state of the second	
depositors on receiving	* . * * * * * * * * * * * * * * * * * *	
deposits from any savings	1 2 3 2 a 3 25 a	
bank authorised to carry on	a de la compansión de l	
banking business under a	1 1	
law of a State or of the	11 2	
Commonwealth of Australia.	D	
	± 1	

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

	Nature of Instrument	Amount of Duty	Persons primarily liable
Exemp	or Discharge—continued. orions—continued. 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.		
(j)	Any receipt given in anticipation of a Bill of Lading and not to be used in lieu thereof.		
(k)	Receipts for the payment of any interest on debentures, stock, or Treasury Bills of the Government of New South Wales.		
(1)	All receipts given to Her Majesty or to any person on her behalf for or in respect of any pension or other superannuation or retiring allowance payable out of the funds of the Imperial or Indian Governments.		
(m)	Any receipt given for or upon the payment of money for the use of any Public Hospital.		egiq sixu sixuq sixuq sixuq

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primaril
RECEIPT OR DISCHARGE—continued.		7
Exemptions—continued.		
(n) Any receipt given for the payment of compensation		*
payment of compensation		1.0
payable to a workman or his		
legal personal representative		
or his dependants under any		
Workmen's Compensation Act.		J. 15.
(o) Receipts for moneys paid to		
a Pastures Protection Board		ed at the
under Part IV of the	factorial power	
Pastures Protection Act,	earlists companies in	
1934, as amended.	I mall the mall to	
(p) Receipts for moneys paid for	a series (
maintenance under the Child	to nour day a may be	
Welfare Act, 1939, as amended, or the Deserted	The state of the s	
amended, or the Deserted	Section 1 makes	
Wives and Children Act,		
1901, as amended, or for maintenance of children or		
alimony under the	Service of the	
Matrimonial Causes Act,	1.00% - 1.00 (1.00 (10)	
1899, as amended.	stide assistant and	
(q) Any acknowledgment or	e to be at almost to	
receipt given by or on behalf	marries gar all lags.	
of any society or institution	and the Paris of the s	
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	6 * - , , , , , ,	
Naval, Military or Air	No. 20 10 10 10 10 10 10 10 10 10 10 10 10 10	
Forces of the Common-	- 1	
wealth or their dependants or		
for the promotion of any	A 17	
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	Seed Start	
salesman in any retail establishment immediately	45 4 7 7 10 10	
on the occasion of the	A STATE OF THE STA	
purchase which denotes the		
description of the goods		
description of the goods purchased, and the retail		
price thereof or the amount	N NET BOTH ON A	
then paid in cash therefor,		
but does not acknowledge	E = H = 5 (B)	
the receipt of the money.	.11	

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
RECEIPT OR DISCHARGE—continued.	i i man guit na malat	
Exemptions—continued.		
(s) Any receipt given for or	orthographic terms of	
upon the payment of money	and the second of the second	
to or for the use of the Royal	300	
Life Saving Society, New	Call of Port 1	
South Wales head centre, or	A CONTRACT OF THE PROPERTY OF	
the Surf Life Saving	Services of the services	
Association of Australia or		
clubs affiliated thereto.	No. 5, 1941, has 1	
(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	vansile van ier - en eu	
the Government or a Department of the Govern-	eff considers on a stability	
ment of New South Wales.	77 Y 1000	
(u) Any receipt given for or	est appearing a second	
upon the payment of any	. 13	
moneys for a call in respect	na said at the	
of the share capital of a	eller Street take bit	
mining company as defined	10 1 51 / 10 to 10 1 1 1 1 1	
by section three of this Act.	that the same of the	
	1 6 1155	
DIRECTION AS TO ISSUE OR ALLOTMENT	- Direct and a	ria el
OF SHARES—	Property The Company	
Any direction in writing executed		The person to
for the purposes of subsection (1)		whom the
of section 94A of this Act shall	l la language in b	shares are to
be chargeable with duty, as	is with the lift of	be issued o
follows:—	The Contract of the second	allotted.
(a) If the direction is made upon	The same duty as is	3.
a consideration in money or	payable under para-	-, H.o.
money's worth of not less	graph (1) under the heading "Transfer	J . 1 . 4
than the unencumbered	of Shares "herein on	- 6
value of the shares directed to be issued or allotted.	a transfer of shares	1 19 11 19
to be issued of anotted.	for a consideration	1 21 1 5 1
	of equal amount.	C
(b) In any case other than that		
mentioned in the preceding	navable under para-	
subparagraph (a)	graph (2) under the heading "Convey- ances of any	
Supplied to the supplied to th	heading "Convey-	
	ances of any	
	Property "herein on	
	a conveyance of un-	
	encumbered property	
	of a value equal to	1
	that of the shares directed to be issued	
	directed to be issued	I.
	or allotted.	I

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—continued. Exemption.—A direction for the issue or allotment of shares in a mining company as defined in section three of this Act made upon a consideration in money or money's worth of not less than the unencumbered value of the shares directed to be issued or allotted.	the profit of real A print or intelle- i roles of booker	123 (0) 1.5 (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)
(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 in corporated 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 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. (2) Upon the transfer of shares or of rights to shares made without consideration in money or money's worth.	0.04 The same duty as is navable under para-	The transferee

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

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	
TRANSFER OF SHARES—continued.	The same duty as is	The parties to
(3) Upon the transfer of shares or	payable under para-	the transfer
of rights to shares made upon		
a consideration in money or	graph (3) under the	or any one or
money's worth of less than the	heading "Convey-	more of them.
unencumbered value of the	ances of any	
shares or the rights to shares	Property "herein on	
comprised in the transfer.	the conveyance of	
	the shares or rights	
	to shares.	All the control of
(4) Upon the transfer of shares	3.00	The transferee.
without valuable consideration	or ad valorem duty	
from an administrator or	at the rate of 4c for	
trustee to the person benefi-	every \$10 (or part	
trustee to the person benefi- cially entitled thereto under	thereof) of the value	
and in conformity with the	of the shares, which-	
trusts contained in a convey-	ever is the lower.	
ance, declaration of trust or	North Contraction	E P is a character
other instrument on which		
stamp duty imposed by any		The Arms of the Ar
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		10.00
		1.1
deceased persons has been paid		
or which shall be exempt from		
death duty by such Act.	The way a read of the last	The transferee.
(5) Where a transfer of shares		The transferee.
includes a right to shares and		
the transfer is duly stamped in		
respect of such rights—	0.25	51
On any transfer necessary to	0.35	. 12.7
vest such rights in the trans-		
feree.	part of an infigible	
Exemptions.—	D 9 29 2 3 4 4 5	
(a) Any transfer of stock, deben-		
tures, or Treasury Bills of the	of the control of the	The state of
Government of New South Wales or of the Common-	table to take the first	The same for the same
Wales or of the Common-	•	
wealth of Australia or of a		
debenture issued by the		
Metropolitan Water, Sewer-	•	LACALIA LA PI
Metropolitan Water, Sewer- age and Drainage Board	,	
Hunter District Water Board	11 - 1	
and Broken Hill Water Board		1
on a sale thereof for a con-		
sideration in money or		
biddianon in interry		

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

Nature of Instrument	Amount of Duty	Persons primarily liable
TRANSFER OF SHARES—continued. Exemptions—continued.		F 19
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 con-		
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 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 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) by omitting the Sixth Schedule and by inserting in Subst. Sixth 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.

	Amo	ount	or Value.			Rate per centum of Duty.
Not exceeding	g \$2,000		O(R), A 1 L.1			000 1118 3
Exceeding	\$2,000	but	not exceedin	g \$4,000		000 34
- N	\$4,000			\$6,000		000 2112 33
**	\$6,000	,,	() 22 (() 22	\$8,000		900 0712 43
"	\$8,000	,,	27 - 199	\$10,000	••	41
**	\$10,000	,,,	"	\$12,000	• •	
**	\$12,000	,,	"	\$14,000	• •	4½ 4¾
**	\$14,000	,,	"		• •	44
**		,,	000 01 22	\$16,000	• •	5
"	\$16,000	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$18,000	• •	51
"	\$18,000	,,,	,,, ,,	\$20,000	• •	$\frac{5\frac{1}{2}}{2}$
**	\$20,000	,,	,, ,,	£22,000		$5\frac{3}{4}$
,,	\$22,000	,,	,, ,,	\$24,000		6
"	\$24,000	,,,	,,, ,,	\$26,000		61
**	\$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		71
"	\$34,000	,,	,, ,,	\$36,000		71
"	\$36,000	,,,	,, ,,	\$38,000		$7\frac{3}{4}$
,,	\$38,000	,,	" "	\$40,000	.,	8 \$151.000
,,	\$40,000	,,	"	\$42,000		81
,,	\$42,000	,,		\$44,000		$\frac{1}{8\frac{1}{2}}$
,,	\$44,000	,,,		\$46,000		83
,,	\$46,000		, ,,	\$48,000		9 ⁴
	\$48,000	,,,	(1)	\$50,000		91
,,	\$50,000	,,,	"	\$52,000	• •	94
,,	\$52,000	,,	"	\$54,000	• •	$9\frac{2}{3}$
"	\$54,000	,,	"	\$56,000	• •	10
"	\$56,000	,,	,, ,,	\$58,000	• •	101
"	\$58,000	,,	" "		• •	
,,		,,	,, ,,	\$60,000		$10\frac{1}{2}$
**	\$60,000	,,	"	\$62,000	• •	$10^{\frac{3}{4}}$
"	\$62,000	,,	,, ,,	\$64,000		11
"	\$64,000	,,	"	\$66,000	• •	114
,,	\$66,000	,,	,,, ,,	\$68,000	• •	$11\frac{1}{2}$
**	\$68,000	,,	,, ,,	\$70,000		113
,,	\$70,000	,,	,, ,,	\$72,000	• •	12
"	\$72,000	,,	,, ,,	\$74,000	٠.	12‡
"	\$74,000	,,	,, ,,	\$76,000		12½
22	\$76,000	,,,	,, ,,	\$78,000		12\frac{3}{4}
,,	\$78,000	,,	,, ,,	\$80,000		13
,,	\$80,000	,,	"	\$82,000	٠	131
,,	\$82,000	,,	"	\$84,000		13½
"	\$84,000	,,	" "	\$86,000		134

division and entitle on vd.

Stamp Duties (Amendment).

al roll	SI	XTI	H SC	CHEC	ULE—cor	itinued	nac aid	
	Amo	ount	or V	alue.				r centum Outy.
Exceeding	\$86,000	but 1	not ex	ceedi	ng \$88,000		1	4
,,	\$88,000	,,	,,	,,	\$90,000	2	1	44
,,	\$90,000	,,	,,	,,	\$92,000		1	41
	\$92,000				\$94,000	and It		43
,,	\$94,000	,,	,,	,,	\$96,000			5
,,	\$96,000	,,	,,	,,	\$98,000	• • •		51
,,		,,	"	,,,	\$100,000			51
"	\$98,000	,,	,,	,,				
,,	\$100,000	,,	,,	,,	\$102,000	• •		53
,,	\$102,000	,,	,,	,,	\$104,000			6
,,	\$104,000	,,	,,	,,,	\$106,000			64
,,	\$106,000	,,	,,	,,	\$108,000		1	$6\frac{1}{2}$
"	\$108,000	,,	,,	,,	\$110,000		1	63
	\$110,000	,,	,,	,,	\$112,000		1	7
**	\$112,000				\$114,000		1	71
,,	\$114,000	,,	,,	,,	\$116,000			71
,,	\$116,000	, ,,	,,	,,	\$118,000			73
,,		,,	"	, ,,	6120,000			
,,	\$118,000	, ,,	"	,,,	\$120,000	• •		8
,,	\$120,000	,,	"	,,	\$122,000	• •		81
,,	\$122,000	,,,	,,	,,,	\$124,000	• •		$8\frac{1}{2}$
,,	\$124,000	,,	,,	,,	\$126,000			83
,,	\$126,000	,,	,,	,,	\$128,000		n 1	9
	\$128,000	,,	,,	"	\$130,000			191
,,	\$130,000				\$132,000			91
,,	\$132,000	,,	"	"	\$134,000			93
,,	\$134,000	,,	"	,,	\$136,000	• •		20
,,		,,	, ,,	,,	\$130,000 \$130,000	• •		201
,,	\$136,000	,,,	"	,,,	\$138,000	• • •		
,,	\$138,000	,,	"	,,	\$140,000			20 1
,,	\$140,000	,,	"	,	\$142,000			203
,,	\$142,000	,,	,,	,,	\$144,000			21
,,	\$144,000	,,	,,	,,	\$146,000		2	211
	\$146,000				\$148,000			$21\frac{1}{2}$
,,	\$148,000	,,	"	,,	\$150,000			213
,,	\$150,000	,,	,,	,,	\$152,000	• •		22
,,		,,,	"	,,		• •		221
,,	\$152,000	,,	"	,,	\$154,000	• •		225
,,	\$154,000	,,	,,	"	\$156,000	• •		222
,,	\$156,000	,,	"	,,	\$158,000	• •	10.00	223
,,	\$158,000	,,	,,	,,,	\$160,000	• •	00	224
,,	\$160,000				\$162,000			23

\$162,000 \$164,000

\$166,000

\$168,000

\$170,000

\$172,000

\$174,000

\$176,000

\$178,000

\$180,000 \$182,000

\$184,000

\$186,000

\$188,000

\$190,000

\$192,000

\$194,000

\$196,000 \$198,000

\$200,000

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23 1 24

24¹/₅ 24²/₅ 24³/₅ 24⁴/₅ 25

27

\$160,000

\$162,000 \$164,000

\$166,000

\$168,000

\$170,000 \$172,000

\$174,000

\$176,000

\$178,000

\$180,000

\$182,000

\$184,000

\$186,000

\$188,000

\$190,000

\$192,000

\$194,000

\$196,000

\$198,000

\$200,000

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(n) by inserting next after the Seventh Schedule the New Schedule 7A.

SCHEDULE 7A.

	First Column.	Second Column.	Third Column.	Fourth Column.
	On so much of the	On so much of the	0	On so much of the
	final balance of the		final ba	nnal balanc
	estate as consists	estate as consists	estate as consists	of property not
	- i.i.			
	(a) property which	(a) property wnich		for in the First
	passes under the			
	will of devolves	upon the intestacy		Jo
	apon me mesure			
•	the widow or lineal		public hospital	
	iserie of the de-			
	issue of the de-			
	Cased,			
	(b) property or any			
	Class not laming			
	Witnin paragraph		(h) property of any	
	(a) above, which,	(b) property of any		
	or the value of			
Final balance of estate.	which, is included			
	in the dutiable		_	
	estate of the de-	or the value of		
	ceased, where the			
	beneficial interest			
	in that property	estate of the de-		
	was vested in or		•	
	deceased to the	was vested in	was ves	
	widow or lineal	passed on the		
	issue of the de-	0		
	ceased.	2	_	
			benefit of a pul	
		ancestor, brother		
		or sister or issue	trustees for the	
		of a brother or		
		sister of the de-	or the promotion	
	7	ceased.	or education in	
			New South Wales.	
	Doto non continu	Doto nor contum	Doto non continue Data nor continue Data nor continue Data nor centium	Date ner centum
Not exceeding \$2,000	. Nate per centum.	Nate per centum.	rate per contum.	S 8
Exceeding—				
\$2,000 but not exceeding \$4,000	34	53	23	∞

SCHEDULE 7A-continued.

Final balance of estate-continued.	ned.	First Column—ctd.	Second Column—ctd.	Third Column—ctd.	Fourth Column—ctd.
		Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
Exceeding—			-		_
\$4,000 but not exceeding	S6.000	3,8	5.	23	888
			, 9	232	6
"	2000		, ;	10	. 5
** " " " "	310,000	44.	\$0	2.0	4,0
\$10,000	\$12,000		2 9	34	36
	\$14,000		89	3	86
	917,000		4.0	200	,,,
314,000 ,,	310,000		-	24	10,
\$16,000	\$18,000	54	74	4	104
\$18,000	\$20,000		74	4}	103
630,000	622,000		7.0	11	103
" " " "	927,000		77	b16	701
\$22,000 ,,	\$24,000		×	44	П
\$24,000	\$26,000		18	5	111
626,000	620,000		100	41	111
" " " " " "	920,000		60.0	4.0	67.7
\$28,000 ,,	\$30,000		***	20	***
\$30,000	\$32,000		6	25	12
\$32,000	\$34,000		16	9	124
634 000	636,000		***	7	121
" " " "	0,000		010	45	1 (
\$30,000 ,,	338,000		***	#350°	177
\$38,000 ,,	\$40,000		10	1 9	13
\$40,000	\$42,000	8	101	7	134
\$42,000	\$44,000		101	7.4	134
644 000	646,000		100	71	133
" " " " "	940,000		104	1 -	***
\$46,000 ,,	348,000		. T	**	14
\$48,000	\$50,000		112	œ	144
820,000	\$52,000		111	18	144
662,000	654,000		1 -	*10	143
,, ,, ,,	904,000	•	711	000	***
\$54,000 ,, ,,	\$56,000		12	**************************************	CI
\$56.000	\$58,000		121	6	15‡
\$58,000	SKO OOC		121	10	151
			4.7		001

SCHEDULE 7A-continued.

Final bala	uce of est	Final balance of estate-continued.	ed.	First Column—ctd.	Second Column—ctd.	Third Column—ctd.	Fourth Column—ctd.
				Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
Exceeding—			The Contract	•	7.0%		100
\$60,000 but not exceeding	ut not e	exceeding	\$62,000	103	123	1 6	153
\$62,000	:		\$64,000		13	93	16
864,000	"		866,000		134	10	164
000,100	••	•	000,000		121	101	171
266,000	•	"	208,000		LO C	101	100
\$68,000	:	:	270,000		134	102	104
\$70,000	:	:	\$72,000		14	104	17
872,000			\$74,000		141	11	174
674,000	•		676,000		141	117	174
000,479	•	•	20,000		777	111	1738
\$76,000	"	"	3/8,000		441	110	104
\$78,000		"	280,000		SI	***	18
\$80,000	•		\$82,000		154	12	181
\$82,000	:	:	\$84,000		152	124	184
\$84,000	: :	: :	\$86,000		153	124	183
886,000			\$88,000		16	123	19
000,000	•		800,000		161	13	194
000,000		•	600,000		171	131	101
000,000	•	•	372,000		100	124	100
\$92,000	•	•	394,000		101	102	171
\$94,000		"	396,000		71	134	000
296,000	"	•	\$98,000		1/4	14	707 201
\$98,000			\$100,000		172	144	205
\$100,000	:		\$102,000		17*	142	20\$
\$102,000	:	:	\$104,000	,	18	144	21
\$104,000	:	:	\$106,000		18‡	15	214
\$106,000			\$108,000		183	154	213
\$108,000	•		\$110,000		183	154	213
6110,000	•	•	\$112,000		19	153	22
9110,000	•	•	6117,000		191	16	224
9117,000	:		9114,000		101	191	224
2000		:	3110.000		172	101	277

SCHEDULE 7A-continued.

Final bala	nce of es	Final balance of estate-continued.	ntinued.	First Column—ctd.	Second Column—ctd.	Third Column—ctd.	Fourth Column—ctd.
				Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum
Exceeding-				1			
\$116,000 but not exceeding	ut not	exceedi		173	193	163	223
\$118,000	:	:			20-	163	23
\$120,000		23	\$122,000		201	17	231
6122,000	•	33	9177		4.0		4.00
000,7710	••	"	2174,000		\$07	1/4	234
\$124,000	"	"	\$126,000		203	175	23
\$126,000	•	:	\$128,000		21	173	24
\$128,000	:	:	\$130,000		214	174	241
\$130,000	: :		\$132,000		21.4	×.	244
\$132,000		66	\$134,000		210	181	10
9124,000	66	•	917,00		417	100	***
5134,000	•	"	\$136,000		77	184	52
\$136,000	"	"	\$138,000		22	185	25‡
\$138,000	:	:	\$140,000		224	184	254
\$140,000	:	:	\$142,000		223	19	253
\$142,000	:	: :	\$144,000		23	194	26
\$144,000			\$146,000		231	1050	196
\$146,000	"	66	\$148,000		455	100	124
\$148,000	••	"	6150,000		2,00	101	2000
6150,000	33	66	0,00,00		407	174	\$07 207
3150,000	"	"	\$152,000		74	70	7.7
\$152,000	"	"	\$154,000		243	20\$	273
\$154,000	,,		\$156,000		24%	20\$	27%
\$156,000	:	:	\$158.000		243	203	273
\$158,000			\$160,000		24.8	20%	470
\$160,000	,,	66	\$162,000		322	252	200
6163,000	,,	••	9107,00		170	17.0	970
3107,000	,,	**	\$164,000		25¢	214	787
\$164,000	"	**	\$166,000		25%	21%	288
\$166,000	:	:	\$168,000		253	213	283
\$168,000	:	:	\$170,000		254	214	284
\$170,000		22	6172,000		36	300	300

SCHEDULE 7A-continued.

Final balance of estate-continued	ate-continued.	First Column—ctd.	Second Column-ctd.	Third Column—ctd.	Fourth Column-ctd.
		Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
Exceeding—		bo			
\$172,000 but not	but not exceeding \$174,000		264	224	294
\$174,000	\$176,000		2643	200	2000
\$176,000	\$178,000		26.8	223	200
\$178,000	\$180,000	24	264	224	294
\$180,000	\$182,000		273	23°	30.
\$182,000	\$184,000		274	234	304
\$184,000	\$186,000		272	23%	305
\$186,000	\$188,000		27.8	730	300
\$188,000	\$190,000		2.5°	3. C	30.8
\$190,000	\$107,000		3,20	3,70	312
6103,000	,,		207	+ 70	110
3192,000	,, \$194,000		\$87	24\$	31\$
\$194,000	,, \$196,000		28	24*	318
\$196,000	\$198,000		28	24	318
\$198,000	\$200,000		28.	24.5	37.5
Exceeding \$200 000	2006001		300	3,4	300
Type Suns	:		7	7	70

New Schedule 8A.

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

SCHEDULE 8A.

ı	First Column.	Second Column.
Final balance of estate.	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 o property not other wise provided for in the First Column of this Schedule.
	Rate per centum	Rate per centum
	of Duty.	of Duty.
Not exceeding \$1,000	3	8
\$1,000 but not exceeding \$2,000	31	81/3
\$2,000 ,, , \$4,000	$-3\frac{3}{3}$	82
\$4,000 ,, ,, \$6,000	64°	9°
\$6,000	41	91
\$8,000	42	92
	5	103
\$10,000 \$12,000	51	101
\$10,000 ,, \$12,000 \$12,000 ,, \$14,000	20	103
\$12,000 ,, \$14,000 \$14,000 , \$16,000	52	102
\$12,000 ,, ,, \$14,000 \$14,000 ,, ,, \$16,000	52/3	103
\$12,000 ,, \$14,000 \$14,000 , \$16,000	5 ² / ₃ 6 6 ¹ / ₃	10 ² / ₃ 11 11 ¹ / ₃

SCHEDULE 8A-continued.

Final bal	ance of estate-	-continued.	First Column—contd.	Second Column- contd.
			Rate per centum	Rate per centun
			of Duty.	of Duty.
exceeding-		14.0	The millionary in	e and 100 years
\$20,000 b	ut not exceed		62/3	112
\$22,000	,, ,	, \$24,000	O.1 7.,	12
\$24,000	,, ,	\$26,000	2.33 7.3	123
\$26,000	,, ,	\$28,000	73	123
\$28,000	,, ,	\$30,000	8	13
\$30,000		\$32,000	81	131
\$32,000	,, ,	\$34,000	0912 83	13%
\$34,000	,, ,	\$36,000	9 ³	14
	,, ,	\$38,000	91	144
\$36,000	,, ,		93	143
\$38,000	,, ,			
\$40,000	,, ,		10	15
\$42,000	,,	, \$44,000	101	151
\$44,000	,, ,	, \$46,000	103	15%
\$46,000	,,		11.	16
\$48,000	,, ,	, \$50,000	0+ 7 11 1	163
\$50,000	,, ,	\$52 AAA	8148 11 3	163
\$52,000	,, ,	\$54,000	0212 12	17
\$54,000	,, ,	\$56,000	121	$17\frac{1}{3}$
\$56,000	,, ,	\$58,000	123	17%
\$58,000		\$60,000	13	18
\$60,000	,, ,	\$62,000	131	181
\$62,000	,,	\$64,000	133	183
	,, ,	\$66,000	143	19
\$64,000	,,		141	191
\$66,000	,, ,			
\$68,000	,, ,		143	193
\$70,000	,, ,		15	20
\$72,000	,,		$15\frac{1}{3}$	201
\$74,000	,, ,	, \$76,000	15%	20%
\$76,000	,,	\$78,000	16	21
\$78,000	,, ,	\$80,000	16 \frac{1}{3}	21 1
\$80,000	,, ,	682 000	163	213
\$82,000	,, ,	\$84,000	17	22
\$84,000		\$86,000	171	221
\$86,000	,, ,	000,885	17%	$\frac{1}{22\frac{3}{3}}$
\$88,000	,, ,	000,000	18	23
\$90,000	,, ,	\$92,000	181	231
	,, ,	,	1.00	$23\frac{3}{3}$
\$92,000	,,		183	
\$94,000	,, ,		19	24
\$96,000	,, ,		191	241
\$98,000	,,,		19%	243
\$100,000	,, ,		20	25
\$102,000	,, ,	, \$104,000	20 1	25 1
\$104,000	,, ,	\$106,000	20%	25 3
\$106,000	,, ,	\$108,000	203	26
\$108,000	"	\$110,000		261
\$110,000		\$112,000	21	263
\$112,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, \$114,000	217	27

SCHEDULE 8A—continued.

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

Final b	palance of estate-	-continued.	First Column—contd.	Second Column— contd.
			Rate per centum of Duty.	Rate per centum of Duty.
Exceeding-				
\$114,000	but not excee	ding \$116,00	0 21%	271
\$116,000		, \$118, 0 0		27%
\$118,000		, \$120,00		28
\$120,000		\$122,00		281
\$122,000		, \$124,00	0 221	28%
\$124,000		\$126,00		29
\$126,000		, \$128,00		291
\$128,000		\$130,00		29%
\$130,000		\$132,00		30
\$132,000		, \$134,00	0 23 1	30 1
\$134,000		, \$136,00		30%
\$136,000		\$138,00		303
\$138,000		,, \$140,00		304
\$140,000		, \$142,00		31
\$142,000		\$144,00	0 241	311
\$144,000		\$146,00		31%
\$146,000		\$148,00		313
\$148,000		\$150,00		314
Exceeding			. 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) 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, Amendment of Act No. 30, 1901.
 - (a) by inserting in subsection one of section ten after Sec. 10. the words "Stamp Duties (Amendment) Act, (Duty on 1931," where secondly occurring the words "and members.) 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" Sec. 11B. and by inserting in lieu thereof the figures "1965". (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 Further amendment the end thereof the following new Schedule:

Schedule:

47, 1920.

NINTH SCHEDULE.

Schedule. Final Balance of Estate. Rate per centum See Act No. of Duty. 30, 1901, Not exceeding \$1,000 s. 10. 313 \$2,000 ... Exceeding \$1,000 but not exceeding \$4,000 ... \$2,000 ,, \$4,000 \$6,000 ... 4 ,, ,, \$6,000 \$8,000 ... ,, ,, " \$10,000 ... \$8,000 22 ,, \$10,000 \$12,000 ... ,, \$12,000 \$14,000 ... ,, ,,

NINTH

New

NINTH SCHEDULE—continued.

	Final B	alance of l	Estate.	ed to la mail	Rate per of D	centum uty.
Exceeding		but not	exceeding	\$16,000		52/3
,,	\$16,000	,,	,,	\$18,000		6
,,	\$18,000	,,	"	\$20,000		$6\frac{1}{3}$
,,	\$20,000	,,	,,	\$22,000		$6\frac{2}{3}$
. 116,	\$22,000	,,	a , , , , , , , , , , , , , , , , , , ,	\$24,000		7
,,	\$24,000	"	"	\$26,000		71/3
,,,	\$26,000	,,	,,	\$28,000		$7\frac{2}{3}$
Rich ten 💞 Not nois	\$28,000		adisa mi	\$30,000		8
	\$30,000	"		\$32,000		81
, July 😬 Tuomibi	\$32,000	"	9.22.10	\$34,000		$8\frac{2}{3}$
	\$34,000		mo"Le cre	\$36,000		9
hedule of the	\$36,000	,,,	100 192	\$38,000		91
,,	\$38,000	,,,	"	\$40,000		$9\frac{2}{3}$
30.0 99.0 M. C. T. T.	\$40,000	,,	3,55	\$42,000		10^{3}
AUT SO THEN A	\$42,000	,,,	179910 00	\$44,000		10 1
na Pin nyama	\$44,000	,,,	und Stor	3 45 E (1 1 1 1 1 1 1 1 1		
nois? ni ka		713	taioaan s	\$46,000		$10\frac{2}{3}$
,,	\$46,000	""	,,	\$48,000		11
,,	\$48,000	,,	29	\$50,000		$11\frac{1}{3}$
* * * * * * * * * * * * * * * * * * * *	\$50,000	, ,,	es moral	\$52,000		$11\frac{2}{3}$
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$52,000	"	"	\$54,000		12
,,	\$54,000	,,	1.,, 3000	\$56,000		$12\frac{1}{3}$
,,	\$56,000	,,	,,	\$58,000		123
, ,	\$58,000	,,) » insm	\$60,000		13
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$60,000	, ,,	, ,, ,	\$62,000		$13\frac{1}{3}$
,,	\$62,000	,,	,,,	\$64,000		132
,,	\$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	,,	514 75/101	\$78,000)	16
,,	\$78,000	,,	,,	\$80,000)	$16\frac{1}{3}$
,,	\$80,000		DE MINIE	\$82,000)	$16\frac{2}{3}$
,,	\$82,000		,,	\$84,000		17
,,	\$84,000	,,	i ĝo fŝrain(l	\$86,000		$17\frac{1}{3}$
,,	\$86,000		,,	\$88,000		$17\frac{2}{3}$
	\$88,000	, , ,		\$90,000		18
,,,	\$90,000		5 10 21 Jug (\$92,000		181
,,	\$92,000	"	"	\$94,000		$18\frac{2}{3}$
,,	\$94,000	***	"	\$96,000		19
"	\$96,000	.,	"	\$98,000		191
,,	\$98,000	**	"	\$100,000		$19\frac{3}{3}$
,,	\$100,000	17.	"	\$100,000		$\frac{19_{\overline{3}}}{20}$
**	\$100,000		"	\$104,000		
"	φ102,000	,,	,,	φ104,00C	,	$20\frac{1}{5}$

NINTH

NINTH SCHEDULE—continued.

	14114111	SCHEDULE CO	maca.		
	Final Ba	alance of Estate.			er centum Outy.
Exceeding	\$104,000	but not exceeding	\$106,000		20 ² / ₅
))	\$106,000	" "	\$108,000		$20\frac{3}{5}$
yiBb " ya ca i	\$108,000	dinge transfel st	\$110,000		204
	\$110,000	a jub de jije da	\$112,000		21
,,	\$112,000		\$114,000		21 1
,,	\$114,000	,, ,,	\$116,000		$21\frac{2}{5}$
**	\$116,000	,, ,,	\$118,000		$21\frac{3}{5}$
***	\$118,000	"	\$120,000		$21\frac{5}{5}$
***	\$120,000		\$122,000		22
"		" "			22 1
"	\$122,000	"	\$124,000		
"	\$124,000	"	\$126,000		223
79	\$126,000))))))))))))))))	\$128,000		223
?)	\$128,000	" "	\$130,000		224
"	\$130,000	,, ,,	\$132,000		23
***	\$132,000	,, ,,	\$134,000		23½
"	\$134,000	"	\$136,000		23%
"	\$136,000	,, ,,	\$138,000		$23\frac{3}{5}$
	\$138,000	,, ,,	\$140,000		23 4
"	\$140,000		\$142,000		24
"	\$142,000	" "	\$144,000		241
**	\$144,000	"	\$146,000		$24\frac{2}{5}$
"		"			243
"	\$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 Transitory duty may be denoted by adhesive stamps shall be deemed to be provisions. duly stamped if stamped with adhesive stamps the denomina-(Adhesive stamps of which are expressed in old currency at the rate of duty chargeable immediately before the appointed day.
- (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.

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) 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) (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 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.
- The Principal Act is further amended by inserting Further mext after section forty-nine the following new section: -

of Act No. 47, 1920.

New sec. 49A.

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

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

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

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

and conveyances on houses.

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

- (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) 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.
- The Principal Act is further amended by inserting at Further the end of section one hundred and seven the following new amendment of Act No. 47, 1920. subsection : -
 - Sec. 107. (4) (a) This subsection shall apply in the case of (Allowance every person who dies after the commencement of to be section twelve of the Stamp Duties (Amendment) Act, debts.) 1965, and who was at the date of his death domiciled in New South Wales.
 - (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.

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

of Act No. 47, 1920.

New sec.

131A. (1) A person appointed or employed under Disclosure this Act or whose services are made use of for the pur- of information. poses 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

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.

THE SCHEDULE.

First Column.	Second Column.	Third Column.
tressil	YanCo Omit	Insert
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	"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 SCHEDULE—continued.

First Column.		Second Column.	Third Column.
2.02mg	_	Toul Omit	Insert
Section 124A		"three thousand pounds"	"six thousand dollars"
Castian (C.		"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.

B^E 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 commencement.

- 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

"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 Sec. 3. definition of "Backer" the following new defini- (Interpretion:—
 - "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 sec. 5A. new section:—
 - 5A. Where any instrument has been duly Construing stamped in accordance with the law in force before the appointed day and the stamp duty chargeable currency. 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.
- (c) by inserting next after subsection one of section six Sec. 6.
 the following new paragraph: (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.

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

(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, notwith-standing 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) 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 lieuthereof;
 - (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 Sec. 101E.

 new paragraph: (Death Duty—

This section shall, in the case of every person Foreign who dies on or after the appointed day, whether domicile, 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.

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

 (Property which is
 - (3) In the case of every person who dies on or not to be after the appointed day, this section shall be read aggregated and construed as if the words "Seventh Schedule"

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 112p 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) by omitting the Second Schedule and by inserting in Subst.

Second Schedule:—

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—		to the cast of the
(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	Junto das References Sentences In outputses References
(b) Where divers letters are offered in evidence to prove any agreement between the writers thereof it shall be	0.15	Stad and
sufficient if any one of such letters is stamped with the duty of—		The parties thereto.
Exemptions—Any agreement or memorandum under hand— (a) made for or relating to the sale of any goods, wares, or merchandise; (b) made between a master and any mariner of any ship or vessel for wages on any voyage coastwise from port to port in the State of New South Wales. (2) Under seal	3,00	
Exemption—Any agreement made by a shire council or a municipal council with the Crown or with any corporation or person representing the Crown that would but for this exemption have been chargeable only with the said fixed duty of fifteen cents or three dollars is exempt from such duty.		

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
The state of the s	\$ c	
AGREEMENT FOR THE SALE OR CON- VEYANCE (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 it particulars of such property and the value thereof and an apportionment of the purchase money in respect there- of.	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.
APPOINTMENT OF TRUSTEES— For every appointment of a trustee by any instrument or by order of the Supreme Court or a Judge thereof.	3.00	The person making or executing the appointment (in the case of an instrument) and the trustee or trustees in any other case.
Exemptions—		
(a) The appointment of a trustee by a will.	26 - 2 2) I	
(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 SCHEDULE—continued. STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Appointment in execution of a	\$ c	
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	1
Exceeds \$40 and does not exceed \$100	0.35	_
Exceeds \$100 and does not exceed \$200	0.75	The person making or
Exceeds \$200 and does not exceed \$400	1.50	executing the award.
Exceeds \$400 and does not exceed \$1,000	2.25 3.00	14-7
Exemption—Award made in any matter in which Her Majesty is a party, either directly or by some public officer acting in such matter or representing Her Majesty or the Government of New South Wales therein.		
BANK Notes—An Annual Com- position to be paid quarterly by banks in lieu of duties on promis- sory 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.

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
D 7	ls to Sucreer n	TRIBUTE TOST A
BETTING TICKETS— Where the betting ticket is issued in the saddling paddock of a	0.02	The book-
where the betting ticket is issued in any part of a racecourse except the saddling paddock.	0.01	The book- maker.
BILL OF EXCHANGE AND PROMISSORY NOTES—	ant ka bakirtabbin gebaningga awog n	honnur prassello
Payable on demand and sola Payable otherwise than on demand—	0.04	acceptor of a
Where the amount or value of the money for which the bill is drawn does not exceed \$50	0.05	bill of ex- change and the maker of a promissory
Where such amount or value exceeds \$50, for every \$50 and every fractional part of	e vine kand seben Se inse i w	note.
\$50	One of the set to be stamped with the duty payable on a	bee to abott.
	single bill.	Jana danara
Exemptions— (a) Letter written by a banker in		0.72
New South Wales to any other banker in New South Wales directing the payment of any sum of money, the		Escent & \$200 \$400 £3000015 \$100 \$31,000
same not being payable to bearer or to order, and such letter not being sent or		A-reimmer.
delivered to the person to whom payment is to be made, or to any person on		adha yrasq ilin al iday ro menen
his behalf. (b) Letter of credit granted in New South Wales		no viesteld s Simple volt
authorising drafts to be drawn out of New South Wales payable in New South Wales.		ell mi same
(c) Cheque or order payable on demand drawn on any sayings bank authorised to	Table 104 Co. St. 1974 N.	Such notes Leader by 1 For case 53
carry on banking business under a law of a State or of the Commonwealth of Australia.	Taf sarda duns le mu Hwh reams tarkers of Both Roldays (1861)	one sell la circal sion in a sund

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
2	\$ c	1
BILL OF EXCHANGE AND PROMISSORY NOTES—continued.		
Exemptions—continued.		
(d) Any draft or order for the		
payment of money issued		- de me
by any duly authorised		The second second
officer of the Government on		1 150
account of the Public		The state of the s
Service.		
(e) Any draft or order for the		The safe and
payment of money		
commonly called an advance		and an other
note issued by a master of a		
ship or vessel in favour of a		Market St.
seaman.		120
(f) Orders or authorities to pay		14 HART - 3.25
not drawn on a banker.		and the rest diviser.
This exemption does not		
extend to a bill of exchange		o kitti era men
within the meaning of the		
(Commonwealth) Bills of		
Exchange Act 1909 as		The Miles
amended.		
(g) Cheque or order payable on demand drawn or given by or		
		and the state of
on behalf of any society or institution for the relief of		ARTHUR WART
poverty, the promotion of education or for any purpose		
directly or indirectly con-		
directly or indirectly con- nected with defence or the		
amelioration of the condition		
of past or present members		The same of
of the Naval, Military or Air		
Forces of the Common-		
wealth or their dependants,		
or for the promotion of any		W. P. P. P. S.
other patriotic object.		
		State of the state
Day on I among an Dungayan for any		The name h
BILL OF LADING OR RECEIPT for any		The person by whom the
goods, merchandise, or effects to be carried to any place outside		goods are
New South Wales—		
New South Wales—		consigned.
For every such bill of lading or	bear a particular	N. A. A.
copy thereof	0.15	The second
For every such receipt or copy		170 1-9
thereof	0.15	
	01.20	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
CHARTER PARTY for conveyance	\$ c	
CHARTER PARTY for conveyance beyond or coastwise within New		a to an and the
South Wales	0.15	The charter
South wates	0.13	The charterer.
COMPANIES—		11-10-1-10
Upon each of the following		The second second
instruments—		The state of the s
(i) Memorandum of asso-		STATE OF THE PARTY.
ciation		N. W.
(ii) Articles of association	3.00	The company.
(iii) Every certificate of incor-		
poration		the same and
Exemption.—Duty shall not be payable upon the memorandum		Mary Sales
of association, the articles of		and the state of
association or the certificate of		Carried Carrie
incorporation of a mining		
company as defined by section		
three of this Act.		THE HE
CONTRACT NOTE for or relating to the		The person
sale or purchase of any stock or		The person who makes
marketable security—		or executes
		the contract
For each \$100 and also for any fractional part of \$100 of		note.
such value		11 del 100
	0.04	transitori
Exemptions.—		PERCH.
(a) Transactions carried out in		and the contract of
the course of their ordinary		a production.
business relations between brokers or agents who are		
members of Stock Exchanges		
in the Commonwealth of		
Australia or elsewhere.		The state of the s
(b) Contract note for or relating		to the same
to the sale or purchase of		3 1 4 2 10
any stock, debentures, or		r ly calle 100 to
Treasury bills of the Govern-		
ment of New South Wales or		
of the Commonwealth of		A CONTRACTOR OF THE
Australia.		and the second second
(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		CONTRACTOR OF THE PARTY OF THE
District Water Board and		The state of the s
Broken Hill Water Board.		A Section of
Stoken IIII Water Board.		N. Tronser

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Conveyances of any Property—	\$ c	manuse o
(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—	and the second	The purchaser, or in the case of an ex- change the person deem- ed to be the purchaser.
Where the amount of such consideration does not exceed \$100		
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 convey- ance 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 prop- erty other than shares or rights to shares and in the	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

continued. (2) Upon every conveyance—contd. On the amount—continued. And in addition— On the value of the property conveyed	
On the value of the property conveyed At the rate sy the Sixth Sc this Act amount equ total amoun ed by aggre gether— (a) the value property veyed; a (b) the value property South whatsoev being comprise or in referred t graph (b) section (ecified in (1) of the
On the value of the property conveyed	one that seed W
property veyed; a (b) the valu property South whatsoev being comprise or in referred t graph (b section (hedule to for an ual to the nt obtain-
property South whatsoev being comprise or ir referred t graph (b	so con-
tion 66) by the s veyor to son wh on the but exec him prio conveyar any tim the perio	e of all in New Wales er (not property d in a gift estrument o in para-) of sub- 3) of sec- conveyed ame con- any per- omsoever day of cuted by r to such ice or at e within d of three preceding

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Conveyances of any Property— continued. (2) Upon every conveyance—continued. And in addition—continued. On the value of the property conveyed—continued.	conveyance with- out consideration in money or money's worth; and also	Economic School in Conomic School in School in School in School in School
and produced assemble of the control	(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.	BE 71 BU A

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Conveyances of any Property—	-11 0 mm 2 2 2 2	2 22 box 78 - Los Desarrings
(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		The parties to the conveyance or any one or more of them.
this Act	At the rate specified in paragraph (1) above in the case of property other than shares or rights to shares and in the case of shares or rights to shares at the rate specified in paragraph (1) of the matter under the heading "Transfer of Shares" herein.	
And in addition— On the difference between the unencumbered value of the property conveyed ascertained in accordance with this Act and the said amount or value of such consideration for the con-		
veyance	At the rate specified in the Sixth 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	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Conveyances of any Property— continued. (3) Upon every conveyance—con- tinued. And in addition—continued. On the difference—continued	(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	Continues of the contin
ener) bill out	(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	What y all was a second and a second a second and a second a second and a second and a second and a second and a second an

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
CONVEYANCES OF ANY PROPERTY—	S c	r sansanki
continued. (3) Upon every conveyance—con-	nish som garden er	
tinued.	Andrew Control	
And in addition—continued. On the difference—continued.	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	
(4) Upon each of the following instruments—	this Act.	
(a) (i) an instrument appointing a new trustee; or (ii) an instrument appointing an additional trustee; or (iii) an instrument by which a trustee retires from a trust without any new trustee being appointed in his place; or (iv) a declaration by an executor under section eleven of the Trustee Act, 1925, as amended.	3.00	The trans
(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		feree.

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

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	A DOWN THE REAL PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS OF THE PA
0.75	The transferee.
	3.00

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Conveyances of any Property-	\$ c	
 (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	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—	Act provided.	The transferee.
On the first of such transfers On each subsequent transfer	2.00 0.10	rating a
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	3.00	The person de claring the trust.
paid the purchase-money therefor. (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	The same duty as if the instrument was a conveyance of the property comprised therein.	declaring the trust—or the person direct ing such dec
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.	200	laration.
(3) Any such instrument as afore- said 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 SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	Si di Assanta I
DECLARATION OF TRUST—continued. 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.		
DEED— (1) Deed of any kind whatever not otherwise charged in this Schedule.	n gricoscalary trus- par 1 ft a very forgo- par to 1 a con-	The parties to
(2) Any instrument which under the provisions of any statute is given the operation or effect of a deed either before or after registration.	3.00	the deed, or any one of them.
DUPLICATE OR COUNTERPART of an agreement for the hire of a motion picture film.	0.08	The person to whom the film is hired.
Exemption.—Where there are a number of duplicates or counterparts of any particular agreement for the hire of a motion picture film, and one of such agreements or counterparts is duly stamped, the other or others of them are exempt.	The state of the s	colocida (1) conselvano colocida coloci
DUPLICATE OR COUNTERPART of any instrument chargeable with any duty—		string (
Where such duty does not amount to 35 cents.	The same duty as the original instrument.	chargeable or the origina
In any other case	0.35	instrument.

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	
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
In any other case	3.00	exchange.
FORECLOSURE ORDER— On the unencumbered value of the property included in the	The same duty as on a conveyance under	The mortgagee.
order.	paragraph (1) of the matter herein under the heading "Con- veyances of any Property".	gus izen Euska Euska Euska Euska
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—	pere de la composition della c	Nobesti eta etanolea Sangar Sangar Sangar Sangar
Under hand (adhesive stamp may be used) Under seal	0.15 3.00	The guarantor.
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 Amounts to \$40 or more but	0.20	I Charling (A)
does not amount to \$60 Amounts to \$60 or more but	0.40	The vendor.
does not amount to \$80	0.60	1
Amounts to \$80 or more but does not amount to \$100	0.80	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	1
	no malando A do do Sepale da Romand	A RO HERE LAND
HIRE-PURCHASE AGREEMENTS —		erty nor theing
continued. (1) Any instrument constituting— continued.		
Amounts to \$100 or more but does not amount to		
\$120	1.00	V.S.W
but does not amount to	1.20	0.65197
Amounts to \$140 or more but does not amount to	0012 5000	a production in the contract of the contract o
\$160	1.40	ride bes
Amounts to \$160 or more but does not amount to	offe former	The vendor.
\$180	1.60	
but does not amount to		istiesoo al (2)
\$200	1.80	THE RESERVE OF THE PROPERTY OF THE PARTY OF
Amounts to \$200 And for every additional \$50	2.00	20,200
or part thereof of that difference	0.50	
(Adhesive stamp may be used)		rolleans al (8)
Exemption.—Any instrument con-		ne re and
stituting, or evidencing the terms		0.0104 / 1650
and conditions of, a hire-purchase agreement where the difference		on a site a O
between the deposit or initial		to a mo that is
payment under the agreement		
and the cash price of the goods		
comprised in the agreement is less than \$20.		
		or ought (+)
(2) Any instrument constituting, or evidencing the terms and con-		ed stableach
ditions of, a hire-purchase		ow all yarrous.
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 agree-		
ment	0.15	The person to
(Adhesive stamp may be used)		or by whom the goods are supplied.

SECOND SCHEDULE-continued.

the variation	Nature of Instrument	Amount of Duty	Persons primarily liable
FOR L	R PROMISE OF OR AGREEMENT LEASE OR HIRE Of any Prop- ot being a Ship or Vessel—	\$ c	
(1) E gr	except as provided in para- raph (10) in respect of the otal rent payable during the erm without any consideration y way of premium, fine, or oregift—		ANTONIO INTERPORTORIO DE LA CONTRACTORIO DEL CONTRACTORIO DE LA CONTRA
	Where such rent—		
d ex	oes not exceed \$100 xceeds \$100—for every \$100 and also for any remaining	0.35	The lessee
	fractional part of \$100	0.35	for tenant.
	The state of the s		
(3) In min fin recovery	n consideration of a sum of noney by way of premium, ne, or foregift, without rent n consideration of a sum of noney by way of premium, ne, or foregift, and also of ent 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 "Conveyances of any Property" herein. The same duty as on a lease under paragraph (1) hereof.	
ne	Where the consideration is ominal, or where there is no onsideration in money or noney'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.	

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Lease or Promise of or Agreement for Lease or Hire—continued.	\$ c	permit are prep
(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.	tenant.
(6) Of any other kind whatsoever	3.00	}
(7) A lease made subsequently to and in conformity with a contract or agreement to grant	Pore the sale seed a line bank a raid \$150 bears	The lessee or tenant.
such lease duly stamped	0.35	J. Marie
(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—]
(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	tologia.	The person to whom the film is hired.
such rental or hire, the same duty as provided in subparagraph (a) hereof, and thereafter for each ad- ditional \$2,000 or part of \$2,000 of such rental or		
hire	2.50	J

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Lease or Promise of or Agreement for Lease or Hire—continued. (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,	The same duty as on a lease under paragraph (1) hereof but not exceeding \$3.00.	The lessee of tenant.
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	is it be charged the ty of \$3 and also one of \$3 and also one afford skip and also one afford skip and also one afford whatsover a	niz beinis dav entr philosop iv gnijed
Mining Act, 1906, as amended. Exemption—Where the sole consideration is a fixed rent at a rate of less than \$150 a year—	ade subsequently to conformity with a r agreement to great	u sect A (T) ni bne
 (a) a lease for a private dwelling house only for a term of less than one year; or (b) a lease from the Crown under the Crown Lands Consolidation Act, 1913, as amended; or 	t agreement to grant duly shamped For the shirt of sa grant mover go and or sunder send. or sunder send.	nuch lesse (6) Avsernen
 (c) a lease from the Crown under the Returned Soldiers Settlement Act, 1916, as amended; or (d) a lease from the Crown under the Prickly-pear Act, 1924, as amended; or 	for the ture of acture fibre and actual fibre fibre fibre fibre fibre fibre fibre for fibre	nomsong A. (Pis dig modoum
(e) an occupation permit or forest lease from the Crown under the Forestry Act, 1916, as amended; or (f) a lease from the Crown under	2,000 je Jesep 530 ornad of Lanch agred or hing.	696079 off. or UCZ
the Closer Settlement Acts; or (g) a lease of a public watering place from a controlling authority within the meaning of Part V of the Pastures Protection Act, 1934, as amended,	The first \$2,000 tipe of the state of first \$2,000 tipe of the state of first before the state of the state o	Eddiner croop, S2 s coll relative croop, s croop, s
is exempt.	of sect control of	\$2,00

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
LETTER OF ALLOTMENT AND LETTER OF RENUNCIATION or any other document having the effect of a	\$ c	
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.
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	0.15 0.75	The person by whom the instrument is executed or made.
sum of \$20 (not being herein- before charged)	0.75	
ing the appointment of a re- ceiver by a mortgagee	3.00	
(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 SCHEDULE—continued. STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
	S c	1
LETTER OR POWER OF ATTORNEY—	• •	
continued.	THE PARTY OF A THE PARTY OF	A SO MITTER
Exemptions—continued.	con at any others.	
(c) Any order or authority,	in in anthronic raiver	
authorising any agent to lodge	- management	
a specific application under	in the moon and in	
the Crown Lands Consolida-	liese and an Ausden	in some for .
tion Act, 1913, as amended,	Tenancia a nagli mola	Sittle marrie
or the Closer Settlement		Action Market
Acts, or to pay or receive any		
specific sum in connection		
therewith.	has a conservation of the	
(d) Any order or authority to act as agent under the Mining	agentar of or come	
Acts.		
(e) Any order or authority for	debast lab and to trice	
the receipt of any moneys	walloof was be	
payable under order of any	The misser of a refronting	STORY OF STREET
stipendiary magistrate or	the first of	
iustice or of any Court of	E this party	
Petty Sessions or Children's	liture to the format	
Court.	THE REPORT OF A PERSON.	
(f) Any letter or power of at-	first may be unused	
torney for the sole purpose of	And the state of the state of	
appointing a proxy to vote at a meeting.	Let. on Assessment	t a creater that
a meeting.	oni red arrive tone of	
MOTOR VEHICLE CERTIFICATE OF	A STORY	
REGISTRATION—		
On a motor vehicle certificate of		The person i
registration for every \$100 and		whose nam
also for any fractional part of \$100 of the value of the motor		is issued.
vehicle	0.40	is issued.
venicle	0.40	
PARTITION—	The little of the con-	Water Target
(1) The principal or only in-	A fixed duty of \$3.00	She to
strument effecting a partition	and in addition in a	
of any property.	case where the divi-	100000
	ded parts of the	Maria Maria
	property are unequal in unencumbered	
The state of the s	in unencumbered value the same ad	The person
	valorem duty as if it	making th
	were a conveyance	partition
	of similar property	any one o
	of an unencumbered	more of then
	value equal to the	
	amount by which the	that we
	unencumbered value	
	of the undivided	
	share of each parti-	

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
D	\$ c	
PARTITION—continued. (1) The principal or only in-	tell had been been as a second to	
strument—continued.	the unencumbered value of the divided part taken by him, and any amount paid or given or	The persons making the
	agreed to be paid or given for equality shall be deemed to be consideration for such conveyance.	partition or any one or more of them.
(2) In any other case	3.00	J
Policies of Insurance—	r consulate in the	0%1
(1) (a) Upon every policy and every renewal of a policy	La Harl Total (1971)	1
of insurance for a term of		of the same
one year or less—		
For every \$100 and also for any fractional	7 - 1	10.7
part of \$100 insured	0.04	
(b) Upon every policy and		1 1 1 1 1 1
every renewal of a policy		
of insurance for a term of more than one year—		10.70
In respect of each year		
and also of any fractional		SI CHARLE
part of a year in such		100
term, for every \$100 and also for any fractional		TOTAL STATE
part of \$100 insured	0.04	The company
(c) Upon every policy and		or person
every renewal of a policy	 3 (8) (8) 	policy.
of insurance against lia- bility for injury to the	T. C. S. M. E. 183	
property or persons of	The second secon	
third persons (whether in-	7	
cluded in any other policy		
of insurance or not)	0.15	F
(d) Upon every policy of re- insurance and every re-		N STATE OF
newal thereof where the		
original policy of insurance	The second second second	
has been duly stamped	0.15	
(e) Upon every policy of insurance not otherwise pro-		
vided for in subparagraphs		
(a) to (d) inclusive of this		
paragraph and every re-		
newal thereof	0.15	J

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
Doverno on Transport	\$ c	Secretary
POLICIES OF INSURANCE—continued. (2) Upon every transfer or assignment otherwise than by way of mortgage or release of mortgage of any such policy as	el ulas ye ingel Semistra	The transferee or assignee.
aforesaid	0.35	
(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.
Exemptions.—	100	
(a) Any policy of insurance on life.	A The same of the arr	
(b) Any policy of insurance		
upon the property of the State of New South Wales	to among the stand	
or any statutory body	A STATE OF THE STA	
representing such State.		
(c) Any policy of insurance		
against loss by fire on the	and the second second	
tools, implements of work or labour used by any working	To the man to the man	
mechanic, artificer, handi-	to the transfer opens	
craftsman, or labourer, such	Element of the second	
insurance being effected by a	and the second of the second o	
separate policy in a distinct	The state of the s	
sum.		
(d) Any policy of insurance	and the second	
taken out by or on behalf of any public hospital or chari-	diel beman tit ko	
table institution, or by or on	the feel of warms	
behalf of the Red Cross	to be all to be a larger	
Society, or the New South		
Wales Ambulance Transport		
Service Board or any district		
committee constituted under the Ambulance Transport	business to the and	
Service Act, 1919, as	1 200 20 500	
amended.	Prison in vote 1 700-5	
(e) Any cover-note in pursuance	A CANADA TRANSPORT	
of which a duly stamped		
policy is issued within three	by control of	
months of the date of the	The state of the state of	
cover-note. (f) Any policy issued to the	the party and the	
original insured or his	A STATE OF THE STA	
personal representative in	A STATE OF THE STA	
	THE PROPERTY OF	

SECOND SCHEDULE—continued.

Amount of Duty	Persons primarily liable
S C And the control of the control	TOTAL CONTROL OF THE
the story of the state of the s	
ight abel only to be a source	
3.00	The applicant.
would have been payable on a con- veyance of such land from the applicant, and all other neces- sary parties, to the person nominated for the estate	
	3.00 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

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
REAL PROPERTY ACT, 1900, as	A Surfrage - 10 (A.10)	ed second and
amended—continued.	Charles and the second of the	- Alm Pitting
(3) Memorandum of transfer—	other-percent to some	
(a) Duty shall be charged in	laminate sign confect	dotal
accordance with the pro-	(51)	19-1-28
visions under the heading	tolics issued to dis-	
"Conveyances of any	Califf to Descent I	nino -
Property" herein upon and in respect of every memo-	ni comminante de la	
randum of transfer as a	acc of suday succeptable	
conveyance of the property	and the second leading	
therein, and the person or	charaish a to dinomi	
therein, and the person or persons specified by such	No beautiful veneralism v	Musican .
provisions for the case shall	national for the	ESTA .
be primarily liable for the	ar nomina was jo-	benedia
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	The same duty as on	The persons
division.	a partition herein.	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	man winds	
provisions under the heading	the Aut. IVOO and	
"Conveyances of any		
Property" herein upon and		
in respect of the transfer or surrender as a conveyance		
of the property therein and	under the Act again	
the person or persons	Politica de la como de	
specified by such provisions	on suisid to the value of	
for the case shall be		
primarily liable for the duty		(2) Nominat
on the transfer or surrender.	The same duty as an	The transferse
(b) By way of exchange of the	The same duty as on an exchange herein.	The transferee.
property therein. (c) By way of partition or	The same duty as on	The persons
division.	a partition herein.	making the partition.
(7) Transfer of a mortgage or an	The same duty as is	The transferee.
encumbrance made otherwise than by way of mortgage or discharge of mortgage.	payable on a conveyance.	

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
REAL PROPERTY ACT. 1900. as	\$ c	10 no mis 1
REAL PROPERTY ACT, 1900, as amended—continued.		or seemonia in the
(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	power.
(12) Application for entry of an estate in fee simple in enlargement of a long term under	3.00	200 Mill 10 200 Mi
section 134 of the Convey-		} The
ancing Act, 1919, as amended. (13) Application to cancel notifications of leases or underleases as upon merger.	3.00	applicant.
(14) A transmission application to a devisee who is also the sole executor or administrator.	3.00	Janen
Exemptions.—		or principality
(a) The same as in the case of		000000000000000000000000000000000000000
conveyances and agreements		pire.
relating to land not under the Real Property Act, 1900, as		A CARLA O
amended.		10 11 2001
(b) Any application for trans-		the state of the
mission other than an		ELFOR DEL
application for transmission		sakanob su i si si
to a devisee who is also the		2221 (1 , 121
sole executor or adminis-		ST PENDO
trator.		The state of the s
RECEIPT OR DISCHARGE given for or	0.03	The person
upon the payment of money		giving the
amounting to \$5 and upwards.		receipt.
Exemptions.— (a) Receipts for refunds and		
reimbursements made by		dos ym A i dig
the Government or a		erapport of
Department of the Govern-		sas day
ment of New South Wales.		driv Spar
(b) Any receipt for money		L. C. Carlotte
deposited with a broker or agent for the purchase of stock or marketable securities.		Windson 3

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily
RECEIPT OR DISCHARGE—continued.	40.5	-
Exemptions—continued.		Anna contract of
(c) Any receipt given for or		A 3000 COLUMN TO 1
upon the payment of money		18596
to or for the use of Her		and the second
Majesty.		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
(d) Any acknowledgment by any		A 100 BH 1
banker of the receipt of any		U Dalamer's a
1.11 6		1, 3, 1
promissory note for the purpose of being presented		
for acceptance or payment.		
(e) Any acknowledgment or		m C to t
receipt given for or on		Con 1
account of any salary, pay,		31/041
or wages, or for or on		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
account of any other like		11 -
payment made to or for the		3 34 9 59
account or benefit of any		I F T F H S
person being the holder of an		1 1 2 1 1 1 1
office or an employee in		Total
respect of his office or		
employment, or for or on		
account of money paid in		The state of the s
respect of any pension,		
superannuation, allowance,		A I
gratuity, refund of con-		
tributions, or other like		a la
allowance in respect of		
service.		1.0
(f) An acknowledgment of the		
receipt of a bill of exchange		
or promissory note payable		200
in either case otherwise than		1 1
on demand.		
(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 con-		
sideration money therein		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
expressed.		
(h) Any receipt given by		
depositors on receiving		
deposits from any savings		
bank authorised to carry on		
banking business under a		11.8
law of a State or of the		
Commonwealth of Australia.		
Common water of ridstralla.		

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

Nature of Instrument	Amount of Duty	Persons primarily liable
RECEIPT OR DISCHARGE—continued. (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		
(j) Any receipt given in anticipation of a Bill of Lading and not to be used in lieu thereof.		
(k) Receipts for the payment of any interest on debentures, stock, or Treasury Bills of the Government of New South Wales.		
(I) All receipts given to Her Majesty or to any person on her behalf for or in respect of any pension or other superannuation or retiring allowance payable out of the funds of the Imperial or Indian Governments.		
(m) Any receipt given for or upon the payment of money for the use of any Public Hospital.		

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primari liable
RECEIPT OR DISCHARGE—continued.	The second second	
Exemptions—continued.		19 x 10 x 11 x 11
(n) Any receipt given for th	e in the second	628 KAR 8 15
(n) Any receipt given for the payment of compensation	n	rever e
payable to a workman or h	is	E 4 185
legal personal representative	re sections and finding	
ar his dependents under an	0	Av Comp
or his dependants under an	y	
Workmen's Compensatio	il il il and and the last	W127
Act.		a contract of
(o) Receipts for moneys paid t	O O	
a Pastures Protection Boar	u	
under Part IV of th	ie i	
Pastures Protection Ac		
1934, as amended.		
(p) Receipts for moneys paid for	1	
maintenance under the Chil	d years and a second	
	is . The latest the la	
amended, or the Deserte	d	
Wives and Children Ac	t. I gle took a si ma mi	
1901, as amended, or fo		
maintenance of children of	or the area or a sile	
alimony under th	e mogao ana ana ana	
Matrimonial Causes Ac		
	hate the	
1899, as amended.		
(d) III) active interpretation	/1	
receipt given by or on behal		
of any society or institutio		
for the relief of poverty, th		
promotion of education, o		
for any purpose directly of	or	
indirectly connected wit	h	
defence or the amelioration	n	
of the condition of past of	or	
present members of th	C	
Naval, Military or Ai		
Forces of the Common	1- R 114 1	
wealth or their dependants of	or the second	1.
for the promotion of an		
other patriotic object.	-	
(r) Any cash sale docket—tha	of a second	
is to say an instrument issue	d	
or tendered to a purchase		
of goods for cash by		
salesman in any reta		
establishment immediatel		
on the occasion of th		
purchase which denotes th		
description of the good purchased, and the reta	IS	
purchased, and the retain	11	
price thereof or the amoun	it	
then paid in cash therefor	τ,	
but does not acknowledg	e	
the receipt of the money.		

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
RECEIPT OR DISCHARGE—continued.	San Marine	
Exemptions—continued.	STATE OF THE PARTY OF	
(s) Any receipt given for or	the transfer of the	
upon the payment of money	and see the programme of	
to or for the use of the Royal	the first of the second	
Life Saving Society, New	A ridt to said	
South Wales head centre, or	Autor to the property	
the Surf Life Saving	Sen to drag at	
Association of Australia or	19 but y sentime nin	
clubs affiliated thereto.	nt care to a be retill	
(t) Any receipt given for or		
upon the payment of money		
by way of grant to any		
municipal or shire council by	ESSAN	
the Government or a	remine and present the	
Department of the Govern-	Aleman har grad	
ment of New South Wales.	page in some to the	
(ii) Any receipt given for or	and American in the	
upon the payment of any	miles and a de-	
moneys for a call in respect	and grant to the year	
of the share capital of a	diseases in the teacher	
mining company as defined	and some for the second of	
by section three of this Act.	an na Armada an Ball dhi na kanasa an na Mari	
DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—	- neblenet e roi louve s prom te geran.	
Any direction in writing executed	that the same to be a second	The person to
for the purposes of subsection (1)		whom the
of section 94A of this Act shall	The second of the second	shares are to
be chargeable with duty, as	had note that WIZ man	be issued or
follows:—	Old to rem Loughter 1	allotted.
(a) If the direction is made upon	The same duty as is	
a consideration in money or	payable under para-	
money's worth of not less	graph (1) under the heading "Transfer	
than the unencumbered	heading "Transfer	
value of the shares directed	of Shares "herein on	
to be issued or allotted.	a transfer of shares	
	for a consideration	
	of equal amount.	
(b) In any case other than that	The same duty as is	
mentioned in the preceding	payable under para-	tion is
subparagraph (a)	graph (2) under the	The state of the s
and the state of the state of the	meading convey	The same
The second secon	ances of any	percent from the second
manhar to the particular	Property "herein on	e regional re
903	a conveyance of un-	
	encumbered property	
	of a value equal to	6 0,1
	that of the shares	
	directed to be issued	
	or allotted.	

SECOND SCHEDULE—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
DIRECTION AS TO ISSUE OR ALLOTMENT OF SHARES—continued. Exemption.—A direction for the issue or allotment of shares in a mining company as defined in section three of this Act made upon a consideration in money or money's worth of not less than the unencumbered value of the shares directed to be issued or allotted.	5 (c)	
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 in-	To the second se	The transfered
corporated 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 considera- tion 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	0.04	en e
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	Total	
as provided by this Act. (2) Upon the transfer of shares or of rights to shares made without consideration in money or money's worth.	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 transfe or any one o more of them

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

Nature of Instrument	Amount of Duty	Persons primarily liable
	\$ c	
TRANSFER OF SHARES—continued.	Tt	The medies to
(3) Upon the transfer of shares or	The same duty as is	
of rights to shares made upon	payable under para-	the transfer
a consideration in money or	graph (3) under the	or any one or
money's worth of less than the	heading "Convey-	more of them.
unencumbered value of the	ances of any	
shares or the rights to shares	Property " herein on	
comprised in the transfer.	the conveyance of	
	the shares or rights	
(0.77	to shares.	Th
(4) Upon the transfer of shares	3.00	The transferee.
without valuable consideration	or ad valorem duty	
from an administrator or	at the rate of 4c for	
trustee to the person benefi- cially entitled thereto under	every \$10 (or part	
cially entitled thereto under	thereof) of the value	
and in conformity with the	of the shares, which- ever is the lower.	
trusts contained in a convey-	ever is the lower.	
ance, declaration of trust or	Carried Assetting of Contract	
other instrument on which		
stamp duty imposed by any Act in force at the time of its		
execution has been paid or	Pasi - an unantana una a	
which is exempt from stamp		
duty under such Act or with	when the is a five.	
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 im-		
posing duties on the estates of		
deceased persons has been paid	20.	
or which shall be exempt from		
death duty by such Act.	A The second	
(5) Where a transfer of shares		The transferee.
includes a right to shares and		
the transfer is duly stamped in	_	
respect of such rights—	At the course of	
On any transfer necessary to	0.35	
vest such rights in the trans-		
feree.		A section
Exemptions.—		o fuer ta
(a) Any transfer of stock, deben-		a stary Inchine
tures, or Treasury Bills of the		o Wast on.
Government of New South		
Wales or of the Common-		
wealth of Australia or of a		
debenture issued by the		
Metropolitan Water, Sewerage and Drainage Board,		3 1 1 2 2
Hunter District Water Board,		
and Broken Hill Water Board		
on a sale thereof for a con-		
sideration in money or		

SECOND SCHEDULE—continued.

STAMP DUTIES AND EXEMPTIONS—continued.

Nature of Instrument	Amount of Duty	Persons primarily liable
TRANSFER OF SHARES—continued.		2 2 2 2
Exemptions—continued.		selvace. I'm
money's worth of not less		SHPC IN
than the unencumbered value		Section 18
of such property sold.		Ser Verge pill
(b) Any transfer of shares in a		Albert all
mining company as defined in		The state of the s
section three of this Act, on a sale thereof for a con- sideration in money or		
money's worth of not less		olin and a second
than the unencumbered value of such property sold.		theods o

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 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 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) by omitting the Sixth Schedule and by inserting in Subst. Sixth 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.

	Amo	nint	or V	Value				Rate	per cen	tum
	7 11110	, unit	OI .	aruc					Duty.	tuiii
Not exceeding	\$2,000					_			3	
Exceeding		but	not	exce	ding	\$4,000			31	
,,	\$4,000	,,	,,		,	\$6,000		21.00	33	
,,	\$6,000	,,	,,			\$8,000			4	
,,	\$8,000	,,	,,			\$10,000			41	
,,	\$10,000	,,	,,			\$12,000			41	
,,	\$12,000	,,	,,			\$14,000			43	
,,	\$14,000	,,	,,	,		\$16,000			5	
,,	\$16,000	,,	,,	,		\$18,000			51	
,,	\$18,000	,,	,,	,		\$20,000			54	
,,	\$20,000	,,	,,	,		£22,000			$5\frac{3}{4}$	
,,	\$22,000	,,	,,	,		\$24,000			6	
,,	\$24,000	,,	,,	,		\$26,000			61	
,,	\$26,000	,,	,,	,		\$28,000			63	
,,	\$28,000	,,	,,	,		\$30,000			$6\frac{3}{4}$	
,,	\$30,000	,,	,,	,		\$32,000			7	
,,	\$32,000	,,	,,	,	•	\$34,000			71	
,,	\$34,000	,,	,,	,		\$36,000			71	
,,	\$36,000	,,	,,	,		\$38,000			73	
,,	\$38,000	,,	,,	,		\$40,000			8	
,,	\$40,000	,,				\$42,000			81	
,,	\$42,000	,,	,,	,		\$44,000			81	
,,	\$44,000	,,	,,	,		\$46,000			$8\frac{3}{4}$	
,,	\$46,000	,,				\$48,000		• • •	9	
,,	\$48,000	,,	,,	,		50,000			91	
,,	\$50,000	,,	,,	,		52,000			93	
,,	\$52,000	,,	"	,		54,000			93	
,,	\$54,000	,,	,,	,		56,000		• • •	10	
,,	\$56,000	,,	,,	,		58,000		•	101	
,,	\$58,000	,,	,,	,		60,000			101	
,,	\$60,000	,,	,,	,		62,000			103	
,,	\$62,000	,,	,,			64,000			11	
,,	\$64,000	,,	,,	,,		66,000			111	
,,	\$66,000	,,				68,000			111	
,,	\$68,000		,,	,,		70,000			$11\frac{3}{4}$	
,,	\$70,000	,,	,,	,,	9	72,000			12	
	\$72,000		,,	,,	•	74,000	• • •	• •	121	
"	\$74,000	,,	,,	,,		76,000	• • •		123	
	\$76,000	,,	,,	,,	9	78,000	• •		$12\frac{2}{4}$	
,,	\$78,000	,,	,,	2,5	9	80,000	• •	• •	13	
,,	\$80,000	,,	,,	,,	0	82,000	• •	• •	131	
,,	\$82,000	,,	,,	,,	•	84,000	• •	• •	131	
,,	\$84,000	,,	,,	,,	9	86,000	• •	• •	$13\frac{3}{4}$	
,,	ΨυΨ,υυυ	,,	,,	,,	- 4	,000	• • •	• •	134	

SIXTH

SIXTH SCHEDULE—continued.

	SI	XTH	S	CHED	ULE—co	ntinued	. 17	
	Amo	ount o	or V	Value.				per centum
Evenedina	506 000 I				600 000		0	f Duty.
Exceeding			or e	exceedii	ng \$88,000			14
,,	\$88,000	,,	,,	,,	\$90,000			141
1.116 39 1 63	\$90,000	,,	,,	,,	\$92,000			$14\frac{1}{2}$
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$92,000	,,	,,	,,	\$94,000			143
,,	\$94,000	,,	,,	,,	\$96,000			15
,,	\$96,000	,,	,,	,,	\$98,000			151
,,	\$98,000	,,	,,	,,	\$100,000			$15\frac{1}{2}$
,,	\$100,000	,,	,,	,,,	\$102,000			153
,,,	\$102,000	,,	,,	,,	\$104,000			16
,,	\$104,000	,,	,,	,,,	\$106,000			161
,,	\$106,000	,,	,,	,,	\$108,000			$16\frac{1}{2}$
,,	\$108,000	,,	,,	,,	\$110,000			16 3
,,	\$110,000	,,	,,	,,	\$112,000			17
,,	\$112,000	,,	,,	,,	\$114,000			171
,,	\$114,000	,,	,,	,,	\$116,000			171
,,	\$116,000	,,	,,	,,	\$118,000	D 1. 18	57.	173
,,	\$118,000				\$120,000	.,		18
	\$120,000	,,	,,	,,	\$122,000		100	181
,,	\$122,000	,,	,,	,,	\$124,000	40	1.88	181
,,	\$124,000	"	,,	,,	\$126,000			183
,,	\$126,000	,,	,,	,,,	\$128,000	100		19
,,	\$128,000	,,	,,	,,	\$130,000		12	191
,,	\$130,000	,,	,,	"				
,,		"	,,	,,	\$132,000			$19\frac{1}{2}$
,,	\$132,000	,,	,,	,,	\$134,000			19‡
,,	\$134,000	,,	,,	,,,	\$136,000			20
"	\$136,000	,,	,,	,,	\$138,000		100	201
,,,	\$138,000	"	,,	,,	\$140,000			$20\frac{1}{2}$
,,	\$140,000	,,	,,	,,,	\$142,000			203
,,	\$142,000	,,	,,	,,	\$144,000			21
,,	\$144,000	,,	,,	,,	\$146,000	3000		211
,,	\$146,000	,,	,,	,,	\$148,000			$21\frac{1}{2}$
,,	\$148,000	,,	,,	,,	\$150,000			213
,,	\$150,000	,,	,,	,,	\$152,000			22
,,	\$152,000	,,	,,	,,	\$154,000			221
,,	\$154,000	,,	,,	,,,	\$156,000			22%
,,	\$156,000	,,	,,	,,	\$158,000			223
,,	\$158,000	,,	,,	,,	\$160,000			224
,,	\$160,000	,,	,,	,,	\$162,000		1.6	23
,,	\$162,000	,,	,,	,,	\$164,000			231
,,	\$164,000				\$166,000		7.0KK	23 2
,,	\$166,000	,,	"	"	\$168,000			23 8
,,	\$168,000			"	\$170,000	100		234
	\$170,000	"	"	92.	\$172,000			24
,,	\$172,000	,,	"	0 "	\$174,000			241
,,	\$174,000	"	,,	,,	\$176,000			242
,,	\$176,000	"	"	,,,	\$178,000	100	1011	243
,,	\$178,000	"	"	,,	\$180,000	900	111	244
,,	\$180,000	,,	,,	,,	\$182,000		1112	25
,,		"	,,	,,,			1 mag 2	25 1
,,	\$182,000	,,	,,	,,	\$184,000			255
,,	\$184,000	,,	,,	,,	\$186,000		• •	25%
,,	\$186,000	,,	,,	,,	\$188,000	110		253
,,	\$188,000	,,	,,	,,,	\$190,000			25\$
,,	\$190,000	,,	,,	,,	\$192,000			26
,,	\$192,000	,,	,,	,,	\$194,000			261
,,	\$194,000	,,	,,	,,,	\$196,000			26 2
,,	\$196,000	,,	,,	,,	\$198,000			$26\frac{3}{5}$
,,	\$198,000	,,	,,	,,	\$200,000			26\$
,,,	\$200,000							27

(n) by inserting next after the Seventh Schedule the New Schedule 7A.

SCHEDULE 7A.

83	24	5\$	33	\$2,000 but not exceeding \$4,000
Rate per centum.	Rate per centum. Rate per centum. Rate per centum. Rate per centum.	Rate per centum.		Not exceeding \$2,000
	of education in New South Wales.	ceased.		Miles Control of the
		sister of the de-		
	trustees for the	of a brother or		
		ancestor, brother		
	benefit of a put	π, Ε		
	death of the de-	death of the de-	issue of the de-	
		passed on the	widow or lineal	
	was vested in or	was vested in or	ed to	
	beneficial interest		passed on the	
	ceased, where the	ceased, where the	was vested in or	
	in the dutiable	in the dutiable	beneficial interest	
		which, is included	ceased, where the	
		or the value of	estate of the de-	
	within paragraph	(a) above which	which, is included	Final balance of estate.
	class not falling	class not falling	or the value of	
	South Wales;	(h) property of any	(a) above which	
	education in New		class not falling	
	relief of poverty or		(h) property of any	
	public hospital or to trustees for the	the widower, lineal ancestor, brother	issue of the de-	oca, se
ō .;	the benefit of a	of the deceased to	of the deceased to	
OL	will of the de-	will or devolves	will or devolves	
for in the First,	passes under the	passes under the	passes under the	
of property not	of:-	of:-	of:-	
estate as consists	as consists		estate as consists	
On so much of the	On so much of the	On so much of the	On so much of the	000
Fourth Column.	I mird Column.	second Column.	rust Column.	

SCHEDULE 7A-continued.

Final balance of estate-continued.	d.	First Column—ctd.	Second Column—ctd.	Third Column—ctd.	Fourth Column—ctd.
		Rate ner centum	Pate ner centum	Date nor continu	
Exceeding—		rate per centum.		wate per contunii.	rate per centum.
\$4,000 but not exceeding	\$6,000	3%	\$	24	8
			30	310	r c
	20,00			47	7
" " " "	310,000	44	04	3	94
\$10,000	\$12,000	44	1 9	31	16
: :	\$14,000	124	200	31	200
\$14,000	616,000	*v	**	21 (104
" " "	20,000		~ i	₩.	10
216,000	\$18,000		74	4	101
\$18,000	\$20,000		74	44	103
\$20,000	\$22,000	100	100	44	103
\$22,000	624,000		*0	7	114
" " " " " " " " " " " " " " " " " " " "	200,470		0.0	4.	11
324,000 ,,	\$26,000		***	9	114
256,000 ", ",	\$28,000		-£30	54	114
\$28,000 ,,	\$30,000		8	5	1130
\$30,000	\$32,000		6	200	12
\$32,000	\$34,000		16	**	121
\$34,000	\$36,000		*10	19	124
636,000	20,000		0160	14-7	177
., ., ., .,	970,000		***	#0°	77
338,000 ", ",	340,000		10	64	13
\$40,000 ,,	\$42,000		104	7	134
\$42,000 ,, ,,	\$44,000		103	7.1	134
\$44,000	\$46,000		103	74	13.5
\$46,000	\$48,000		11.	N CO	14
848,000	850,000		111	40	171
" " "	00,00		717	0	144
330,000 "	\$22,000		112	48	142
252,000 ""	\$54,000		118	100	143
\$54,000 ""	\$56,000		12	843	15
\$56,000 "	\$58,000	104	124	.6	151
\$58,000	\$60,000		121	10	151
16	00000		241	7.4	TOR

SCHEDULE 7A-continued.

Final balan	ce of es	Final balance of estate-continued.	ed.	First Column—ctd.	Second Column—ctd.	Third Column—ctd.	Fourth Column-ctd.
				Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
Exceeding— \$60.000 but not exceeding	t not e	xceeding	\$62,000		173	to	154
\$62,000			\$64,000	1.	134	000	154
864,000			866,000		131	401	191
866,000	•	:	660,000		400		101
000,000	"	**	300,000		L C	104	102
268,000	**		\$70,000		134	102	16
\$70,000			\$72,000		14	103	17
\$72,000	:	:	\$74,000		141	11	174
\$74,000			\$76,000		141	111	171
876,000			\$78,000		7	111	7.7
670,000		•	0000		7-1-1	1 1 2	+ 0
00000			300,000		CI	***	18
380,000	**		\$82,000		154	12	184
\$82,000	**	**	\$84,000		15½	124	181
\$84,000	*		\$86,000		152	121	183
286,000		:	\$88,000		16	123	19
\$88,000	:	:	\$90,000		164	13	194
\$90,000	:	: :	\$92,000		164	134	161
\$92,000		: :	\$94,000	143	164	134	10.2
894 000			896,000		17	7 (300
000,503	"	•	0000			101	070
000,000	••		200,000		1/4	4.	707
398,000	**		000,001		1/4	144	204
\$100,000			102,000		174	143	203
\$102,000	:	:	104,000		18	143	21
\$104,000			106,000		181	15	214
\$106,000			108,000		181	151	211
\$108,000	•		110,000		000	101	27.0
0,000			0,000		101	T T	\$17 *
000,0116	•		\$112,000		19	154	22
\$117,000	•		114,000		194	16	22\$
\$114,000	•	•	116,000		194	161	224
						•	

SCHEDULE 7A-continued.

Final balance of estate-continued.	ed.	First Column—ctd.	Second Column-ctd.	Third Column -ctd.	Fourth Column—ctd.
	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
	000	i			_
\$110,000 but not exceeding	\$118,000	47	194	164	223
	\$120,000	18	20	163	23
	\$122,000	184	203	17.	234
\$122,000	\$124,000		204	171	234
	2126,000		2020	1750	200
**	10000		107	77.	\$77
" "	20,000		717	***	47
"	000,001		214	175	244
,,	8132,000		213	18	243
:	\$134,000		213	184	243
	\$136,000		22	8	25.
	\$138,000		224	200	757
	140,000		224	101	254
***	000		22.00	201	2000
" "	147,000		\$77	19	*67
***	000,44		73	194	26
" "	\$146,000		234	19%	264
\$146,000 ,,	\$148,000		234	193	264
	\$150,000		233	19\$	263
:	\$152,000		24	20	27
	\$154,000		244	201	27.1
	\$156,000		242	200	27.0
"	\$158,000		24.5	202	210
***	000,001		245	2000	27.0
" "	000,001		242	\$07	\$17
" "	2162,000		57	21	28
" "	\$164,000		25\$	213	28‡
Off. Hot care can's	\$166,000		25#	218	280
:	\$168,000		253	213	283
	\$170,000		254	214	284
	\$172,000		26	22.8	200
11	-	•	21	111	77

SCHEDULE 7A—continued.

Final balance of	Final balance of estate-continued.	First Column—ctd.	First Column—ctd. Second Column—ctd. Third Column—ctd. Fourth Column—ctd.	Third Column-ctd.	Fourth Column—ctd.
	The state of the s	Rate per centum.	Rate per centum.	Rate per centum.	Rate per centum.
Exceeding—					
\$172,000 but not exceeding	t exceeding \$174,000	244	197	224	166
6174 000	6176,000		25.50	200	2000
" 000,+/16	,, \$1/0,000		207	277	267
\$176,000	.: \$178,000		263	223	293
\$178.000	\$180,000	244	264	224	294
\$180,000	\$182,000		37.8	233	308
" 000,001	,,		77	77	00
\$182,000	., \$184,000		271	23‡	30}
\$184.000	\$186,000		272	232	302
"	**		000	200	900
\$186,000 ,,	,, \$188,000		\$17 \$	233	308
\$188,000	\$190.000		27\$	234	304
6100000	6102 000		300	900	22.0
*130,000	,, \$192,000		07	47	31
\$192,000	\$194.000		28‡	24#	314
\$104,000	\$106,000		200	27/2	212
" , , , , , , , ,	,,		207	247	216
\$196,000	.: \$198,000		28	24	31*
\$198,000	\$200,000		284	244	314
11	and in the		900	0	9
Exceeding \$200,000		17	53	25	32

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.
Final balance of estate.	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 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 Column of this Schedule.
	Rate per centum of Duty.	Rate per centum of Duty.
Not exceeding \$1,000	of Duty.	
Exceeding— \$1,000 but not exceeding \$2,000	of Duty.	of Duty.
Exceeding— \$1,000 but not exceeding \$2,000 \$2,000 \$4,000	of Duty.	of Duty. 8 8 1 / ₃
Exceeding— \$1,000 but not exceeding \$2,000 \$2,000 , , , \$4,000 \$4,000 , , , \$6,000	of Duty. 3 3 3 3 3 3 3 3 3 3 3 3 3	of Duty. 8 81 82 82
Exceeding— \$1,000 but not exceeding \$2,000 \$2,000 , , , , \$6,000 \$4,000 , , , \$6,000	of Duty. 3 3 3 3 4	of Duty. 8 8 8 8 9
Exceeding— \$1,000 but not exceeding \$2,000 \$2,000 \$4,000 \$6,000 \$6,000 \$8,000 \$8,000	of Duty. 3 3	of Duty. 8 8 8 8 8 9 9 1
Exceeding— \$1,000 but not exceeding \$2,000 \$2,000 \$4,000 \$6,000 \$6,000 \$8,000 \$10,000 \$10,000	of Duty. 3 3½ 3½ 4 4½ 4½	of Duty. 8 8 8 8 9 9 9 9 9 9 9 9 9
Exceeding— \$1,000 but not exceeding \$2,000 \$2,000 \$4,000 \$6,000 \$6,000 \$8,000 \$10,000 \$10,000 \$12,000 \$12,000	of Duty. 3 3½ 3½ 4 4½ 4½	of Duty. 8 8 8 8 9 9 9 10
Exceeding— \$1,000 but not exceeding \$2,000 \$4,000 \$6,000 \$8,000 \$10,000 \$12,000 \$12,000 \$12,000 \$12,000 \$12,000 \$12,000 \$12,000 \$12,000 \$12,000 \$12,000 \$12,000 \$12,000 \$12,000	of Duty. 3 3½ 3½ 4 4½ 4½	8 8 8 8 8 8 8 9 9 1 9 2 3 8 9 9 2 3 9 2 2 2 2
Exceeding— \$1,000 but not exceeding \$2,000 \$2,000 \$4,000 \$6,000 \$8,000 \$8,000 \$10,000 \$12,000 \$12,000 \$14,000 \$14,000 \$14,000 \$14,000	of Duty. 3 3½ 3½ 4 4½ 4½	8 8 1 8 2 3 9 9 1 9 2 3 10 10 10 1 10 1 10 1 10 1 10 1 10 1
Exceeding— \$1,000 but not exceeding \$2,000 \$4,000 \$4,000 \$6,000 \$8,000 \$10,000 \$12,000 \$14,000 \$14,000 \$14,000 \$14,000 \$16,000 \$18,000 \$18,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000 \$11,000	of Duty. 3 3 3 4 4 4 5 5 5 8	8 8 8 8 8 9 9 9 10 10 10 10 3
Exceeding— \$1,000 but not exceeding \$2,000 \$2,000 \$4,000 \$6,000 \$8,000 \$8,000 \$10,000 \$12,000 \$12,000 \$14,000 \$14,000 \$14,000 \$14,000	of Duty. 3 3½ 3½ 4 4½ 4½	8 8 1 8 2 9 9 1 9 2 3 10 10 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1

SCHEDULE

SCHEDULE 8A—continued.

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

Final bal	ance of estate—conti	nued.	First Column—contd.	Second Column- contd.
		L offi	Rate per centum of Duty.	Rate per centum of Duty.
exceeding-				
	ut not exceeding	\$22,000	63	113
	ut not exceeding	\$22,000	7	12
\$22,000	"	\$24,000		
\$24,000	"	\$26,000	71/3	121
\$26,000	"	\$28,000	73	123
\$28,000	"	\$30,000	8	13
\$30,000	"	\$32,000	81/3	131
\$32,000	,, ,,	\$34,000	82	133
\$34,000	,, ,,	\$36,000	9	14
\$36,000	,, ,,	\$38,000	91/3	141
\$38,000	,, ,,	\$40,000	92/3	143
\$40,000	,, ,,	\$42,000	10	15
\$42,000	" "	\$44,000	101	151
\$44,000		\$46,000	103	15%
\$46,000	" "	\$48,000	ii	16
\$48,000	" "	\$50,000	111	161
\$50,000	" "	\$52,000	113	16%
\$52,000	" "	\$54,000	123	173
	" "			
\$54,000	" "	\$56,000	121	$17\frac{1}{3}$
\$56,000	"	\$58,000	123	173
\$58,000	"	\$60,000	13	18
\$60,000	,, ,,	\$62,000	131	181
\$62,000	"	\$64,000	133	183
\$64,000	"	\$66,000	14	19
\$66,000	,, ,,	\$68,000	141/3	191
\$68,000	,, ,,	\$70,000	142	193
\$70,000	"	\$72,000	15	20
\$72,000	,, ,,	\$74,000	151	201
\$74,000	,, ,,	\$76,000	15%	20%
\$76,000		\$78,000	16	21
\$78,000		\$80,000	161	211
\$80,000	" "	\$82,000	163	213
\$82,000	" "	\$84,000	173	22
\$84,000	" "	\$86,000	171	221
\$86,000	"	\$88,000	173	223
\$88,000	"		18	23
	"	\$90,000		
\$90,000	" "	\$92,000	181	231
\$92,000	" "	\$94,000	183	233
\$94,000	" "	\$96,000	19	24
\$96,000	,, ,,	\$98,000	191	241
\$98,000	,, ,,	\$100,000	193	243
\$100,000	,, ,,	\$102,000	20	25
\$102,000	,, ,,	\$104,000	201	251
\$104,000	,, ,,	\$106,000	20%	253
\$106,000		\$108,000	203	26
\$108,000	"	\$110,000	204	261
\$110,000	" "	\$112,000	21	26
\$112,000	" "	\$114,000	211	27
Ψ112,000	"	ψ11 4 ,000	215	21

SCHEDULE

SCHEDULE 8A-continued.

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

Final b	alance of estate—	continued.	First Column—contd.	Second Column— contd.
			Rate per centum of Duty.	Rate per centum of Duty.
Exceeding-	-			
\$114,000	but not exceed	ling \$116,000	21%	27 1
\$116,000	,, ,,	\$118,000	213	27%
\$118,000	,, ,,	\$120,000	214	28
\$120,000	,, ,,	\$122,000	22	281
\$122,000	,, ,,	\$124,000	221	28%
\$124,000	,, ,,	\$126,000		29
\$126,000	,, ,,	\$128,000	223	291
\$128,000	,, ,,	\$130,000		293
\$130,000	" "	\$132,000	23	30
\$132,000	,, ,,	\$134,000	231	30 1
\$134,000	" "	\$136,000	23%	30 2
\$136,000	,, ,,	\$138,000	23 3	303
\$138,000	,, ,,	\$140,000	234	304
\$140,000		\$142,000	24°	31
\$142,000	" "	\$144,000	241	311
\$144,000		\$146,000	24%	31%
\$146,000	,, ,,	\$148,000	243	313
\$148,000	,, ,,	\$150,000	244	314
Exceeding	8150,000 "	4150,000	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)

- (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, Amendment of Act No. 30, 1901.
 - (a) by inserting in subsection one of section ten after Sec. 10. the words "Stamp Duties (Amendment) Act, (Duty on 1931," where secondly occurring the words "and members.) 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" Sec. 11B. and by inserting in lieu thereof the figures "1965". (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 Further amendment the end thereof the following new Schedule:

Schedule:

47, 1920.

NINTH SCHEDULE.

Final Balance of Estate. Rate per centum of Duty. Not exceeding \$1,000 ... Exceeding \$1,000 but not exceeding \$2,000 ... $3\frac{2}{3}$ \$2,000 \$4,000 ... \$4,000 \$6,000 ... 4 ,, \$6,000 \$8,000 ... 43 ,, \$8,000 \$10,000 ... $4\frac{2}{3}$,, 5 \$12,000 ... \$10,000 ,, \$14,000 ... 51 \$12,000

NINTH

New Schedule.

s. 10.

See Act No.

30, 1901,

NINTH SCHEDULE—continued.

	Final B	alance of l	Estate.			per centum 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		71/3
,,	\$26,000	,,	,,	\$28,000	M545	$7\frac{3}{3}$
,,	\$28,000	"	,,	\$30,000		8
,,	\$30,000	,,	,,	\$32,000		81
,,	\$32,000	,,	,,	\$34,000		$8\frac{2}{3}$
"	\$34,000	,,	,,	\$36,000		9
,,		,,	,,	\$38,000		91
,,	\$36,000	,,	,,			
,,,	\$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		141
,,	\$68,000	"	,,	\$70,000		$14\frac{3}{3}$
,,	\$70,000	"	,,	\$72,000		15
,,	\$72,000	,,	,,	\$74,000		$15\frac{1}{3}$
,,	\$74,000	,,	,,	\$76,000		$15\frac{3}{3}$
,,	\$76,000	,,	,,	\$78,000		16
,,		,,	"			$16\frac{1}{3}$
,,	\$78,000	,,	,,	\$80,000		163
**	\$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		$20\frac{1}{5}$
• ,,	4102,000	,,	"	+ - 0 .,000	• •	5

NINTH

NINTH SCHEDULE—continued.

	Final B	alance of	Estate.			er centum Outy.
Exceeding	\$104,000	but not	exceeding	\$106,000	100 7010	202
adr "pode	\$106,000	,,	,,	\$108,000		203
7100,	\$108,000	,,	,,	\$110,000		204
,,	\$110,000	,,	,,	\$112,000		21
,,	\$112,000	,,	"	\$114,000		211
,,	\$114,000	,,	"	\$116,000		212
,,	\$116,000	,,	"	\$118,000		213
,,	\$118,000	,,	,,	\$120,000		21 \$
157,100,	\$120,000	,,	,,	\$122,000		22
,,	\$122,000	"	,,	\$124,000		221
,,	\$124,000	,,	"	\$126,000		223
	\$126,000			\$128,000		$\frac{22\frac{3}{5}}{5}$
"	\$128,000	"	"	\$130,000		224
	\$130,000	"	"	\$132,000		23
,,	\$132,000	,,	,,	\$134,000		231
	\$134,000	"	"	\$136,000		$23\frac{5}{5}$
,,	\$136,000	,,	,,	\$138,000		$23\frac{3}{5}$
**	\$138,000	,,	,,	\$140,000		23 4
,,	\$140,000	,,	,,	\$142,000		24
"	\$140,000	,,	,,			
"		,,	"	\$144,000		241
"	\$144,000	,,	,,	\$146,000		$24\frac{2}{5}$
"	\$146,000	,,,	,,	\$148,000		24 3
"	\$148,000	,,	,,	\$150,000		244
,,	\$150,000			an rectangue		25

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

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) 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) (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 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 Further next after section forty-nine the following new section: -

of Act No. 47, 1920.

New sec. 49A.

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

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

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

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

and conveyances on houses.

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

- (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) 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 Further the end of section one hundred and seven the following new amendment of Act No. subsection: -47, 1920.
 - Sec. 107. (4) (a) This subsection shall apply in the case of (Allowance every person who dies after the commencement of to be section twelve of the Stamp Duties (Amendment) Act, debts.) 1965, and who was at the date of his death domiciled in New South Wales.
 - (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.

The Principal Act is further amended by inserting next Further after section one hundred and thirty-one the following new amendment of Act No. section: -

47, 1920.

New sec. 131A.

131A. (1) A person appointed or employed under Disclosure this Act or whose services are made use of for the pur-of informaposes 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

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.

THE SCHEDULE.

First Column.	Second Column.	Third Column.
nani (Omit	Insert
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 SCHEDULE—continued.

First Column.	mu	Second Column.	Third Column.
Nomi		Omit	Insert
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.