An Act to amend the "Stamp Act, 1886," and for other purposes.

[Assented to, October 23rd, 1902.]

Be it Enacted by the Governor, by and with the advice and consent of the Parliament of South Australia, as follows:

PART I.
PRELIMINARY.

1. This Act may be cited for all purposes as "The Stamp Act Amendment Act, 1902," and shall come into operation on a day to be fixed by the Governor by Proclamation in the Government Gazette, and shall be incorporated and read with the "Stamp Act, 1886," and all Acts amending the same.

2. This Act is divided into three Parts, as follows:

   Part I.—Preliminary:
   Part II.—Special Provisions:
   Part III.—Miscellaneous.

3. The enactments mentioned in the First Schedule hereto are hereby repealed to the extent mentioned in such Schedule.

4. All regulations made under any Stamp Act are hereby amended so that the duties as set forth in the Second Schedule to this Act
PART I.

Grant of stamp duties.

Schedule.

All duties to be paid according to Stamps Act.

PART II.

SPECIAL PROVISIONS.

Affidavits and Declarations.

6. The duty upon an affidavit or declaration may be denoted by an adhesive stamp, which is to be cancelled by the person making such affidavit or declaration.

Agreements.

7. The duty of One Shilling upon an agreement not under seal may be denoted by an adhesive stamp, which shall be cancelled by either of the parties executing the agreement.

Annual Licences.

8. For the purposes of this Act—

“Firm of persons” includes any association of underwriters carrying on marine assurance or insurance business through a managing underwriter solely:

“Person” includes corporation, company, and society:

“Policy” means and includes as well any policy as any instrument in the nature of a policy, an open policy, an insurance cover, or any instrument in any manner covering any insurance or assurance:

“Assurance or insurance business” means and includes—

(1) The granting or issuing of any life, personal accident, fire, fidelity, guarantee, live stock, plate glass, or marine insurance or assurance policies; or

(2) The acceptance either directly or indirectly of any premium, renewal premium, or consideration for or in
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in respect of the granting or issuing or keeping alive or in force of any life, personal accident, fire, fidelity, guarantee, live stock, plate glass, or marine policy issued at any time before or since the commencement of this Act:

(3) The receiving of any letter or declaration of interest attaching to any life, personal accident, fire, or marine policy issued at any time before or since the commencement of this Act in South Australia or elsewhere:

(4) The carrying out by means of insurance or assurance effected out of South Australia of any written, verbal, or implied contract or undertaking to effect insurance or assurance.

9. Every company, person, or firm of persons, whether corporate or unincorporate, who may carry on or desire to carry on in South Australia any life, personal accident, fire, fidelity, guarantee, live stock, plate glass, or marine assurance or insurance business whatever, and whether the head office or principal place of business of such company, person, or firm of persons is in South Australia or elsewhere, shall take out an annual licence every year in the form in the Third Schedule hereto: And the Commissioner is hereby authorised to issue such licence on the payment to him of the duty specified in the Second Schedule hereto.

10. Such licence shall be issuable on the first day of January in every year: Provided that the first licence issued to any company, person, or firm of persons may be issued at any time during the year, but shall continue in force for the remaining part of such year only, and the duty payable in such case shall be a proportionate part of the duty chargeable on an annual licence, except where in the opinion of the Commissioner the licence should have been previously obtained, when the full amount of duty shall be payable thereon.

11. The amount of duty payable by any company, person, or firm which has not prior to applying for an annual licence transacted any assurance or insurance business shall be Twenty-five Pounds if such licence is required for the full period of twelve months, or a proportionate part of Twenty-five Pounds if required for any shorter period.

12. No premiums received by any company, person, or firm for fire or marine insurance risks out of South Australia shall be chargeable with duty.

13. Any company, person, or firm of persons requiring an annual licence shall make a written application to the Commissioner, stating therein (a) the nature and exact amount of all the assurance or insurance business transacted by such company, person, or firm, and...
and all the branches and agencies thereof in South Australia; (b) showing the exact amount of all gross premiums of any kind whatsoever received or in any manner credited or charged in account by any such company, person, or firm during the twelve months preceding the year or part thereof for which the licence may be required; and (c) distinguishing the exact amount of all commissions or discounts actually paid or allowed; (d) the exact amount actually paid away by way of re-insurance effected in South Australia with any other such company, person, or firm; (e) the net amount of premiums upon which duty is chargeable; and the truth of the statements contained in any such application shall be verified by a statutory declaration made—

1. As to any company—by the public officer appointed under the Taxation Act of 1884, or by the chairman and the secretary, actuary, or other principal officer thereof:

11. As to any firm—by any member thereof and the principal accountant of such firm:

111. As to any person—by such person.

14. In case the information contained in any such application shall not in the opinion of the Commissioner be sufficiently explicit to enable him to determine what amount of duty is payable, he may require further information, which shall be verified and declared in like manner as the statements contained in the original application.

15. Every person who, with intent to defraud His Majesty, His heirs, or successors—

(1) Executes any such application or any instrument furnishing such further information in which all the requisite facts and circumstances are not fully and truly set forth:

(2) Being employed or concerned in or about the preparation of any such application or instrument neglects to set forth fully and truly therein all the said facts and circumstances:

shall forfeit the sum of Ten Pounds.

16. If the amount of premium payable or chargeable or paid or chargeable in account in respect of any letters or declarations of interest in or attaching to any life, fire, or marine policy, or insurance or assurance cover, or any open policy, is not stated therein, the amount of premium on which duty is payable shall be estimated and determined by the Commissioner.

17. The Commissioner may, in order to determine the duty payable, summon any person, and require and compel such person to produce any books, papers, deeds, documents, or writings in his possession or control; and may examine any such person on oath touching or concerning any statement made in any written application.

18. If
18. If any person so summoned does not appear when called upon, or appearing refuses to be sworn, or fails or neglects to produce any such books, papers, deeds, documents, or writings, such person shall be liable to a penalty of Twenty Pounds.

19. If any question shall arise as to the liability of any company, person, or firm of persons to take out an annual licence, or as to the amount of duty payable thereunder, the Commissioner may be required to express his opinion with reference thereto, and the decision of the Commissioner shall be final; subject, however, in any assessment of duty to appeal in manner provided by section 20 of the "Stamp Act, 1886," for which purpose the provision of the said section is hereby made applicable.

20. An annual licence shall, subject to the provisions of any Act in force for the time being relating to insurance or assurance, be deemed to authorise the lawful business of any company, person, or firm of persons named therein to be carried on, in, and by all branches and agencies thereof in South Australia, and for one or more kinds of the insurance business mentioned in such licence.

21. It shall not be lawful for the Registrar of Companies to take any steps towards registering or obtaining the incorporation of any company liable to duty under this Act until the full amount of duty payable in respect thereto is paid. The production of the licence issued by the Commissioner shall be evidence of the payment.

22. If any company, person, or firm of persons required to obtain an annual licence shall at any time carry on in South Australia any assurance or insurance business whatever without having obtained such annual licence, or if any such company, person, or firm of persons neglect to renew the same within two calendar months after the expiration thereof, such person or firm of persons and such company shall be liable to a penalty of not exceeding Fifty Pounds for every month or part of a month during which such person or firm of persons, or company, as the case may be, remains unlicensed; and all contracts of marine insurance or assurance effected by any company, person, or firm of persons not duly licensed hereunder shall be absolutely null and void, except any such contract be made with any company, person, or firm of persons, respectively, publicly holding himself or themselves out at any place in South Australia as licensed under this Act.

23. The duty payable in respect of any annual licence shall be denoted by impressed stamps, and the payment of any such annual licence shall be notified in the Government Gazette, and such notification shall be sufficient evidence of such company, person, or firm of persons being duly licensed under this Act.

24. If,
24. If, after any duty has been paid relating to annual licences, it shall be found within three months after the payment of such duty that too much duty has been paid the Commissioner shall, on being satisfied that such overpayment has been made, and without further or other authority than this Act, refund the amount thereof to the company, person, or firm of persons by whom the over-payment has been made, or to any person acting in its, his, or their behalf.

Bank Notes.

25. Section 28 of the principal Act is hereby repealed, and the following section is substituted in lieu thereof:—"There shall be paid to the Commissioner by every bank the quarterly sum of Ten Shillings for every One Hundred Pounds, and also for the fractional part of One Hundred Pounds, of the average amount of notes stated to be in circulation by the quarterly returns made by such bank pursuant to "The Banking Companies Act."

Bills of Exchange.

26. Whosoever takes or receives from any other person any bill of exchange or promissory note not duly stamped either in payment, or as a security, or by purchase, or otherwise, without causing the same to be duly stamped after receiving it, shall be liable to a penalty not exceeding Twenty Pounds.

27. The duty of One Penny on a draft payable on demand may be denoted by an adhesive stamp to be affixed thereto and cancelled by the maker or holder thereof.

Conveyance on Sale.

28. A conveyance on sale as defined in section 37 of the "Stamp Act, 1886," shall include an application for a foreclosure order under the "Real Property Act of 1861," or any Act consolidating or amending the same, and the value of the land in respect of which the application for a foreclosure order is made shall be deemed the consideration money, and shall also include any other application or request of any kind whereby, or by virtue whereof, any real or personal property upon the sale thereof is legally or equitably transferred to or vested in the purchaser or any other person on his behalf or by his direction.

Any lease for which any consideration other than the rent reserved may be paid, or agreed to be paid, shall be deemed to be a conveyance on sale for the amount of such consideration.

Leases.

29. (1) An agreement for a lease, or with respect to the letting of any lands, is to be charged with the same duty as if it were an actual lease made for the term and consideration mentioned in the agreement.

(2) A
(2) A lease made subsequently to and in conformity with such an agreement duly stamped is to be charged with the duty of Two Shillings and Six Pence only.

30. (1) Where the consideration or any part of the consideration for which a lease is granted or agreed to be granted consists of any produce or other goods, the value of the produce or goods is to be deemed a consideration in respect of which the lease or agreement is chargeable with ad valorem duty.

(2) Where it is stipulated that the value of the produce or goods is to amount at least to, or is not to exceed, a given sum, or where the lessee is specially charged with or has the option of paying after any permanent rate of conversion, the value of the produce or goods is, for the purpose of assessing the ad valorem duty, to be estimated at the given sum, or according to the permanent rate.

(3) A lease or agreement for a lease made either wholly or partially for any such consideration, if it contains a statement of the value thereof, and is stamped in accordance with the statement, is, so far as regards the subject-matter of the statement, to be deemed duly stamped, unless or until it is otherwise shown that the statement is incorrect, and that the lease or agreement is in fact not duly stamped.

31. (1) A lease or agreement for a lease or with respect to any letting is not to be charged with any duty in respect of any penal rent or increased rent in the nature of a penal rent, thereby reserved or agreed to be reserved or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease or agreement of or relating to the same subject-matter.

(2) A lease made for any consideration in respect whereof it is chargeable with ad valorem duty, and in further consideration either of a covenant by the lessee to make, or of his having previously made, any substantial improvement of or addition to the property demised to him, or of any covenant relating to the matter of the lease, is not to be charged with any duty in respect of such further consideration.

Receipts.

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

(2) The
PART II.

Penalty for offences in reference to receipts.

Queensland Stamp Act, 1894, sec. 71.

Queensland. Act No. 3 of 1901, sec. 2.

(2) The duty upon a receipt may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the receipt is given before he delivers it out of his hands.

33. If any person—

(1) Gives a receipt liable to duty and not duly stamped; or

(2) In any case where a receipt would be liable to duty, refuses to give a receipt duly stamped; or

(3) Upon a payment to an amount the receipt for which is liable to duty gives a receipt for a less amount, or separates or divides the amount paid, with intent to evade the whole or any part of the duty:

he shall incur a penalty not exceeding Ten Pounds: Provided that any person may stamp with an impressed stamp upon the terms following, that is to say:—

(1) Within fourteen days after it has been given, on payment of the duty and a penalty of not exceeding Five Pounds:

(2) After fourteen days but within one month after it has been given, on payment of the duty and a penalty of not exceeding Ten Pounds:

and shall not in any other case be stamped with an impressed stamp.

Totalizators.

34. Upon the gross takings of every totalizator, or other instrument or machine of a like nature and conducted upon the like principle, there shall be payable a stamp duty calculated at the rate of two and a half per centum upon such gross takings.

For the purpose of ascertaining the amount of the duty hereby imposed, it shall be the duty of each horse-racing club, racing committee, and racing association to forward to the Commissioner, within fourteen days after the holding of any race meeting whereat any totalizator shall be used, except in the Northern Territory, when after any race meeting there shall be forwarded within one calendar month a full statement in writing showing the total amount of the takings of each totalizator used at such meeting, and the particulars of such amount.

Payment of stamp duty shall be made to the Commissioner. No such payment shall be deemed to be a discharge for the stamp duty payable by law until a formal receipt therefor shall be given by the Commissioner, who shall in each case, prior to giving a receipt, satisfy himself that the full amount of duty has been paid.

35. If
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35. If any racing club, committee, or association shall neglect to make out and deliver such statement as aforesaid within one calendar month after the holding of any such race meeting as aforesaid, or shall wilfully deliver any false statement, such club, committee, or association, and every officer thereof respectively who shall have taken an active part in the holding or conduct of any such race meeting, shall be liable to a penalty of Twenty Pounds.

36. Subject to section 51 of the principal Act, the Governor may make regulations for arranging with any racing club for the collection and payment of the stamp duty payable by any other racing club, committee, or association in the same district; for prescribing the form of any statement, affidavit, declaration, bond, or other instrument required; and generally any other regulations for facilitating or compelling payment of stamp duty.

Any statement required shall be verified by an affidavit or declaration sworn or made before a Justice of the Peace.

37. The term “racing club,” wherever used in this Part of this Act, shall include a trotting club.

PART III.
MISCELLANEOUS.

38. The Governor may appoint a Deputy Commissioner of Stamps, who shall have and exercise all the powers and duties of the Commissioner.

(1) An instrument, the duty upon which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel the adhesive stamp cancels the same by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing, or otherwise effectually cancels the stamp and renders the same incapable of being used for any other instrument, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

(2) Where two or more adhesive stamps are used to denote the stamp duty upon an instrument, each or every stamp is to be cancelled in the manner aforesaid.

(3) Every person who, being required by law to cancel an adhesive stamp, neglects or refuses duly and effectually to do so in the manner aforesaid, shall incur a penalty not exceeding Ten Pounds.

39. For
39. For the purposes of the Stamps Acts no document or instrument shall be deemed or taken to be duly or properly stamped with an adhesive stamp, to denote the payment of any fee or duty, unless the words "Duty stamp" are printed on and form part of such stamp.

40. Sub-section (c) of section 15 of the "Stamp Act, 1886," shall read as if the words "within twelve months" were omitted.

41. In all cases where deeds or documents requiring impressed stamps are executed in the Northern Territory, such deeds or documents may be stamped without penalty within three months of the date of execution thereof.

In the name and on behalf of His Majesty, I hereby assent to this Bill.

S. J. WAY, Lieutenant-Governor.
SCHEDULES.

THE FIRST SCHEDULE.

<table>
<thead>
<tr>
<th>Enactment</th>
<th>Sections</th>
<th>Extent of Repeal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stamp Act, 1886</td>
<td>25, 28, 44, 46</td>
<td>The sections mentioned, together with the Schedule to the Act.</td>
</tr>
<tr>
<td>Stamp Act Amendment Act, 1891</td>
<td>—</td>
<td>The whole Act.</td>
</tr>
</tbody>
</table>

THE SECOND SCHEDULE.

Affidavit or Declaration when sworn or declared and subscribed before a Special Magistrate, Justice of the Peace, Commissioner for Taking Affidavits, or Notary Public

Exemptions—

Every affidavit or declaration—

1. Filed, read, or used in any Court, or before any Judge, Registrar, Clerk, or officer of any Court.
2. Required to be made by any officer of the Government in respect of any matters relating to the duties of his office.
3. Declaration made before a notary or other authority as to the execution of any instrument, and any certificate by such notary or authority that such declaration has been duly made.
4. Required by the Banking Companies Act, or in proof of death or identity.
5. Required to be made under the Acts relating to the registration of births, deaths, and marriages, or relating to vaccination.
6. Relating to Military or Naval pensions.

Agreement not under seal (not otherwise specifically charged)

Exemptions—

1. Any agreement or memorandum for the hire of any laborer, artificer, manufacturer, or menial servant.
2. Any agreement or memorandum made for or relating to the sale of any goods, wares, or merchandise where the value does not exceed £50 sterling, 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.

Note.—Where divers letters are offered in evidence to prove any agreement between the writers thereof, it shall be sufficient if any one of such letters is stamped with the duty.
3. Any agreement or memorandum 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 South Australia.
THE SECOND SCHEDULE—continued.

Nature of Instrument.  

<table>
<thead>
<tr>
<th>Amount of Duty.</th>
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<tbody>
<tr>
<td>£ s. d.</td>
</tr>
</tbody>
</table>

**Stamp on Annual Licence**—

To be taken out by any company, person, or firm of persons, whether corporate or unincorporate, who carry on in South Australia any life, fire, fidelity, guarantee, live stock, plate glass, or marine assurance or insurance business whatever, and whether the head office or principal place of business of such company, person, or firm of persons is in South Australia or elsewhere.

25s. for every £100 or part of £100 of net premiums of any kind whatsoever received or in any manner charged in account by any such company, person, or firm, or by his or their agents, during the twelve months preceding the year for which such licence may be taken out (except life and personal accident insurance premiums, the licence on which shall be 10s. for every £100, or part of £100). Such premiums shall be the net premiums and be counted so as to exclude any commission or discount, and any portion of such net premiums actually paid away by way of re-insurance effected in South Australia with any other such company, person, or firm; and the duty in respect of any one licence shall not in any case be less than £25.

**Exemptions**—

1. Any private guarantee fidelity insurance scheme promoted amongst and sustained solely for the benefit of the officers and servants of any one particular public department, company, firm, or person, and not extended either directly or indirectly beyond such officers and servants; or

2. Any such scheme promoted amongst and sustained solely for the benefit of the officers and members of any registered friendly society or branch, and not extended either directly or indirectly beyond such officers and members.

**Bank Note**—A sum to be paid by banks quarterly for duty on bank notes issued by them—

For every £100, and also for the fractional part of £100, of the average quarterly amount of such notes in circulation 0 10 0

**Bill of Exchange, Cheque, or Order payable on demand** 0 0 1

**Bill of Exchange of any other kind whatsoever, and Promissory Note of every kind whatsoever, drawn or expressed to be payable, or actually paid or indorsed, or in any manner negotiated in South Australia**—

Except bills of exchange of any kind whatsoever drawn in South Australia, payable at any place beyond the limits of the Commonwealth of Australia, for every £100, or fractional part thereof, 1s.

For every £25, and also for any fractional part of £25 0 0 6

**Exemptions**—

1. Bill, note, bond, and debenture issued by or on behalf of or guaranteed by the Government of South Australia.
2. Draft or order for the payment of money issued by any duly authorised officer of the Government on account of the public service.
3. Post office order or postal note.
4. Cheque or order drawn upon the Savings Bank of South Australia.

**THE**
### THE SECOND SCHEDULE—continued.

**Name of Instrument.**

**Bill of Exchange, &c.—continued.**

**Exemptions—continued.**

5. Draft or order drawn by any bank in South Australia upon any other bank in South Australia, not payable to bearer or to order, and used solely for the purpose of settling or clearing any account between such banks.

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

7. Letter of credit granted in South Australia authorising drafts to be drawn out of South Australia.

8. Cheque drawn by any registered Friendly Society.

**Bill of Lading or Shipping Note for goods exported from the State**

<table>
<thead>
<tr>
<th>Amount of Duty</th>
<th>2 s. d.</th>
<th>Reference to sections</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Instrument</th>
<th>Amount of Duty</th>
<th>Reference to sections</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bill of Conveyance or Transfer on sale of any property</td>
<td>0 0 6</td>
<td>Sec. 36, Act 1886.</td>
</tr>
<tr>
<td>Where the amount or value of the consideration for the sale does not exceed £50</td>
<td>0 5 0</td>
<td>Secs. 37 to 44, Act 1886.</td>
</tr>
<tr>
<td>Exceeds £50 and does not exceed £100</td>
<td>0 10 0</td>
<td>Sec. 28, this Act.</td>
</tr>
<tr>
<td>For every £100 and also for any fractional part of £100 of such amount or value</td>
<td>0 10 0</td>
<td></td>
</tr>
</tbody>
</table>

**Exemptions—**

- Grant of land from the Crown.
- Conveyance, whether on sale or otherwise, to the Crown, and to any person on behalf of the Crown.
- Conveyance on transfer of any share or shares in the stock, funds, or capital of any corporation or society whatsoever.

**Conveyance of any other kind not before charged**

| 1 0 0 |

**Deed (except as otherwise provided in this schedule)—**

- For any deed where the consideration money therein expressed is not more than £100 | 0 5 0 |
- For every additional £100, up to a total of £400, a further sum of | 0 5 0 |
- For every deed or transfer of any kind whatsoever not otherwise specified in the said schedule | 1 0 0 |

**Lease or Agreement for a Lease, or any written document for the tenancy or occupancy of any lands, tenements, or hereditaments, the following duties in respect of the rent at the rate per annum—**

- Where the rent shall not exceed £50 at the rate per annum | 0 2 6 | Secs. 29 to 31, this Act. |
- Where the same shall exceed £50 and not exceed £100 | 0 5 0 |
- Above £100, for every fractional part of £100 | 0 5 0 |
- Of any other kind whatsoever | 1 0 0 |

**Exemption—**

- Lease or agreement for a lease, or any written document for the tenancy or occupancy of any lands, tenements, or hereditaments for a term not exceeding one year where the rent reserved does not exceed the rate of £26 per annum.

**Power of Attorney or other instrument in the nature thereof—**

- Any instrument not under seal | 0 10 0 |
- Any instrument under seal | 1 0 0 |

**Exemptions—**

- Power of attorney limited to a power to sign and seal leases from the Crown.
- Any instrument for the sole purpose of appointing or authorising any one person to vote as a proxy at any meeting at which votes may be given by proxy.
THE SECOND SCHEDULE—continued.


Power of Attorney, &c.—continued. Exemptions—continued.

Any instrument or order for the receipt of any salary or wages.
Any instrument or order for the receipt of dividends or interest when made for the receipt of one payment only.

Secs. 32 and 33, this Act. Receipt given for or upon the payment of money amounting to Forty Shillings or upwards. 0 0 1

Exemptions—

1. Every instrument for effecting the payment of money, or for acknowledging any payment, or receipt by, to, or on behalf of His Majesty or any public department, or any payment of municipal rates.
2. Receipt written upon any instrument duly stamped under this Part of this Act acknowledging the receipt of the consideration money therein expressed.
3. Receipt for money deposited in any bank in current account and not as a fixed deposit for any period.
4. Receipt for money paid into any charitable institution, or into any Registered Building or Friendly Society or into any Fire, Life, Personal Accident, Fidelity, Guarantee, Live Stock, Plate Glass, or Marine Insurance, or Assurance Company, on account of premiums, or into any Post Office or other Savings Bank established in pursuance of any Act.

All receipts for money withdrawn by depositors from the Savings Bank.
All receipts or discharges given by any seaman, laborer, or menial servant for the payment of wages.
Any money paid by any Friendly or Benefit Society for sick pay.
Any money less than Five Pounds paid to any person by way of gift or gratuity.

Secs. 34 to 37, this Act. Totalizator.—Two and a half per centum upon the gross takings.

General Exemptions from All Stamp Duties.

1. Wills and testamentary instruments.
2. Certificates of title issued from the Lands Titles Registration Office.
3. Customs bonds.
4. Administration bonds.
5. Bonds to the Crown.
6. Bond on appointment of a special bailiff.
7. Memorandum of association, articles of association, rules and regulations of an incorporated company, association, or society.
9. Mortgage bonds guaranteed by the Government of the State.
10. Articles or indentures of apprenticeship.
11. Leases from the Crown.
12. Leases to the Crown and to any person on behalf of the Crown.
13. Power of attorney limited to a power to sign and seal leases from the Crown.
14. Duplicates of counterparts of any instrument liable to duty.
15. Conveyance on sale of any goods, wares, merchandise, horses, cattle, sheep, or other movable chattels when the value does not exceed £20.
16. Every assignment or transfer indorsed upon any policy of life insurance effected with any life assurance company made for the purpose of securing the repayment of any money advanced or lent upon the security of such policy of assurance.
17. Any mortgage of real property and mortgage given by way of bill of sale or otherwise of livestock, goods, chattels, and effects, or other personal estate.
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THE THIRD SCHEDULE.

Form of Annual Licence to be issued to any Company, Person, or Firm of Persons, Sec. 9, this Act.
whether Corporate or Unincorporate, who may carry on or desire to carry on in South Australia any Life, Personal Accident, Fire, Fidelity, Guarantee, Live Stock, Plate Glass, or Marine Assurance or Insurance Business.

Name of company, person, or firm to whom licence granted.
Nature of business.
Amount of net premiums of any kind whatsoever received or in any manner charged in account by such company, person, or firm during the year ended December 31st, 19.
Period over which licence extends.
This is to certify that is a company [person or firm of persons] duly licensed under the provisions of "The Stamp Act Amendment Act, 1902," to carry on in South Australia [life, personal accident, fire, fidelity, guarantee, live stock, plate glass, or marine] assurance and insurance business during the above-named period.

Dated at the office of the Commissioner of Stamps at Adelaide this day of , one thousand nine hundred and

Duty Stamp.

A. B., Commissioner.

Notice.—This licence must be given up and a fresh licence applied for before the 1st January next, as provided by "The Stamp Act Amendment Act, 1902."