No. 1569.

An Act to consolidate certain Acts relating to Stamp Duties.

[Assented to, November 21st, 1923.]

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

PART I.

PRELIMINARY PROVISIONS.

1. This Act may be cited as the "Stamp Duties Act, 1923."

2. The provisions of this Act are arranged as follows:
   Part I.—Preliminary Provisions:
   Part II.—General Provisions with respect to Stamp Duties:
   Part III.—Special Provisions with respect to certain Stamp Duties:
   Part IV.—Special Provisions with respect to Amusements Duty:

3. This Act is a consolidation of the Acts mentioned in the First Schedule, and the said Acts are hereby repealed.

4. In this Act, unless it is otherwise provided or there is something in the context repugnant thereto—
   "Commissioner" means any person appointed Commissioner of Stamps under this Act:
   "Die"
PART I.

Stamp duties to be charged.
789, 1902, s. 5 (part).

Stamp duty to be recoverable as a debt.
1216, 1915, s. 15.

372, 1886, s. 16.

“Die” includes any plate, type, tool, or implement whatever used under the direction of the Commissioner for denoting any duty, or the fact that any duty or penalty has been paid, or the fact that any instrument is duly stamped or is not chargeable with any duty, and also includes any part of any such plate, type, tool, or implement:

“Duty” includes every duty chargeable under this Act:

“Executed” and “execution,” with reference to instruments not under seal, mean signed and signature:

“Forge” includes counterfeit:

“Instrument” includes every written document:

“Material” means any sort of material upon which words or figures can be expressed:

“Money” includes all sums expressed in British, foreign, or colonial currency:

“Stamp” means as well a stamp impressed by means of a die as an adhesive stamp:

“Stamped” means impressed with a stamp by means of a die or having an adhesive stamp affixed:

“Stock” means any share in the stocks or funds of any foreign or colonial State or Government, or in the capital stock or funded debt of any company, corporation, or society in South Australia, or of any foreign or colonial company, corporation, or society:

“Write,” “written,” and “writing” include every mode in which words or figures can be expressed upon material.

5. (1) Subject to the exemptions contained in the Second Schedule, there shall be charged, for the use of His Majesty, the several stamp duties specified in the said Schedule upon and for the several instruments therein set forth, and also such other duties as are specified in the said Schedule.

(2) The duty chargeable upon any such instrument shall be a debt due to His Majesty from every party who executes such instrument, and shall be recoverable in the name of the Commissioner on behalf of His Majesty from any such party or parties in any court of competent jurisdiction.

(3) It shall not be necessary to stamp any instrument executed before the sixth day of December, eighteen hundred and eighty-six.

6. (1) The Governor may appoint a Commissioner of Stamps, a Deputy Commissioner of Stamps, and any other necessary officers for carrying this Act into effect.

(2) Such Commissioner, such Deputy Commissioner, and every such other officer shall give such security for the due discharge of his duties under this Act as the Governor may direct.

(3) The
(3) The said Commissioner may sue and be sued by the name of the "Commissioner of Stamps."

(4) The said Deputy Commissioner shall have and exercise all the powers and duties of the said Commissioner.

7. (1) The Governor may appoint any person a distributor of stamps.

(2) Any such distributor may be remunerated by a commission upon the value of stamps purchased for disposal by him, or by salary, or by any other allowance, and upon the sale of stamps to any such distributor such discount may be allowed as may be authorised by regulations made under this Act.

8. The Treasurer shall, for denoting the several duties chargeable under this Act, provide such stamps or dies as may be required for the purposes of this Act, and may do any other act which may be necessary for effectually collecting the said duties.

PART II.
GENERAL PROVISIONS WITH RESPECT TO STAMP DUTIES.

9. All duties chargeable upon any instrument shall be paid and denoted according to the provisions of this Act.

10. Except where express provision is made to the contrary, all duties shall be denoted by impressed stamps only; and where it is provided that any duty may be denoted by an adhesive stamp, such duty may be denoted by an impressed stamp or by an adhesive stamp.

11. (1) Any stamp which, by any word or words on the face of it, is appropriated to any particular description of instrument, shall not be used for any instrument of another description.

(2) Any instrument falling under the particular description to which any stamp is so appropriated as aforesaid shall not be deemed duly stamped unless it is stamped with the stamp so appropriated.

(3) No instrument shall be deemed duly stamped with an adhesive stamp unless the words "Duty stamp" are printed on and form part of such stamp.

12. (1) Any instrument, the duty upon which is required or permitted by this Act to be denoted by an adhesive stamp, shall not be deemed duly stamped with an adhesive stamp unless—

(a) the person required by this Act to cancel the adhesive stamp cancels the same by writing on or across the stamp his
PART II.

How instruments to be stamped.
372, 1886, s. 7.

Instruments to be separately charged.
Ibid., s. 8.

Duty to be calculated on value in British money.
Ibid., s. 12.

Duty in force when instrument produced for stamping to apply.
1216, 1915, s. 10.

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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

(b) 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 duty upon an instrument, each stamp shall be cancelled in the manner aforesaid.

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

13. (1) Every instrument written upon stamped material shall be written in such manner, and every instrument partly or wholly written before being stamped shall be so stamped, that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument written upon the same piece of material.

(2) If more than one instrument is written upon the same piece of material, each one of such instruments shall be separately and distinctly stamped with the duty with which it is chargeable.

14. Except where express provision is made to the contrary—

i. Any instrument containing or relating to several distinct matters shall be separately and distinctly charged with duty in respect of each of such matters, as if the portion of such instrument containing or relating to each such matter were a separate instrument:

ii. Any instrument made for any consideration in respect whereof it is chargeable with ad valorem duty, and also for any further or other valuable consideration, shall, in addition to being charged with such ad valorem duty, be charged with duty in respect of such last-mentioned consideration, as if it were an instrument made for such consideration only.

15. Where any instrument is chargeable with ad valorem duty in respect of any money in any foreign or colonial currency, such duty shall be calculated on the value of such money in British currency according to the current rate of exchange on the day of the date of such instrument.

16. The duty chargeable upon any instrument shall be calculated according to the rates in force at the time when such instrument is produced to the Commissioner for the purpose of being stamped.

17. The
17. The duplicate or counterpart of any instrument chargeable with duty (including the counterpart of a lease, whether executed by the lessor or not) may be impressed with a particular stamp denoting that the instrument of which it is the duplicate or counterpart has been duly stamped; but unless such duplicate or counterpart is so impressed, it shall be chargeable with duty as an original.

18. Where the duty with which any instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty may, on production of both the instruments, be denoted in such manner as the Commissioner thinks fit upon the first-mentioned instrument.

19. (1) All the facts and circumstances affecting the liability of any instrument to duty, or the amount of the duty with which any instrument is chargeable, shall be fully and truly set forth in the instrument.

   (2) Every person who, with intent to defraud His Majesty (and the suppression of any such fact or circumstance shall be prima facie evidence of such intent)—

   (a) executes any instrument in which all the said facts and circumstances are not fully and truly set forth; or

   (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all the said facts and circumstances,

shall be liable to a penalty of not less than Fifty Pounds and not exceeding Five Hundred Pounds.

20. (1) Except where express provision is made to the contrary, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof on payment of the unpaid duty and a penalty of Ten Pounds, and on payment also, by way of further penalty when the unpaid duty exceeds Ten Pounds, of interest on the unpaid duty at the rate of Ten Pounds per centum per annum from the day on which such instrument was first executed up to the time when such interest is equal in amount to the unpaid duty, or up to the time when such instrument is stamped under the authority of this section, whichever is the earlier time: Provided that—

   I. any instrument may be stamped without penalty within one month after the execution thereof:

   II. any unstamped instrument executed out of South Australia may be stamped without penalty at any time within two months after it is first received in South Australia;

   III. any
PART II.

Admissibility of unstamped instruments in evidence, 372, 1886, s. 17.

III. any instrument which is executed in the Northern Territory, and upon which the duty is required by this Act to be denoted by an impressed stamp, may be stamped without penalty at any time within three months of the date of execution thereof.

(2) The payment of any such penalty and interest shall be denoted on the instrument by a particular stamp.

(3) The Commissioner may, at any time after the execution of any instrument, remit any penalty or any part thereof incurred in respect of such instrument.

21. (1) Upon the production of any instrument chargeable with duty as evidence in any civil proceedings in any part of South Australia, the officer whose duty it is to read the instrument shall call the attention of the presiding Judge, Special Magistrate, or Justices to any omission or insufficiency of the stamp thereon.

(2) If the instrument is one which may legally be stamped after the execution thereof it may, on payment to the said officer of the amount of the unpaid duty and of the penalty payable under this Act on stamping the same as aforesaid and of a further sum of One Pound, be received in evidence, saving all just exceptions or other grounds.

(3) The officer receiving the said duty and penalty shall—
(a) give a receipt for the same;
(b) make an entry in a book kept for that purpose of the payment and of the amount thereof;
(c) communicate to the Commissioner the name or title of the cause or proceeding in which, and of the party from whom, he received the said duty and penalty, and the date and description of the instrument; and
(d) pay over to the Commissioner the money received by him in payment of the said duty and penalty.

(4) Upon production to the Commissioner of any instrument in respect of which any duty and penalty has been paid as aforesaid, together with the receipt of the said officer, the payment of such duty and penalty shall be denoted on such instrument accordingly.

22. Except as provided by section 21, no instrument chargeable with duty executed in any part of South Australia or relating, wheresoever executed, to any property situated, or to any matter or thing done or to be done, in any part of South Australia, shall, except in criminal proceedings, be pleaded or given in evidence or admitted to be good, useful, or available at law or in equity unless duly stamped.

23. (1) Subject to any regulations made under this Act, the Commissioner may be required by any person to express his opinion with
with reference to any executed instrument upon the following questions—

i. Whether it is chargeable with any duty:

ii. With what amount of duty it is chargeable.

(2) If the Commissioner is of opinion that such instrument is not chargeable with any duty, such instrument may be stamped with a particular stamp denoting that it is not chargeable with any duty.

(3) If the Commissioner is of opinion that such instrument is chargeable with duty, he shall assess the duty with which it is, in his opinion, chargeable, and when the instrument is duly stamped in accordance with the assessment of the Commissioner, it may also be stamped with a particular stamp denoting that it is duly stamped.

(4) Every instrument stamped with the particular stamp denoting either that it is not chargeable with any duty or that it is duly stamped shall be admissible in evidence and shall be available for all purposes, notwithstanding any objection relating to duty.

(5) Notwithstanding anything contained in this section—

(a) any instrument upon which the duty has been assessed by the Commissioner shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment of the Commissioner:

(b) the stamping after the execution thereof of any instrument prohibited by this Act from being so stamped shall not be lawful.

24. (1) Any person who is dissatisfied with the assessment of the Commissioner may, on payment of duty in accordance therewith—

(a) within fourteen days after the date of the Commissioner’s assessment forward to the Treasurer a statement of the grounds of his objection to the assessment; or

(b) within twenty-one days after the date of the Commissioner’s assessment, appeal to the Supreme Court.

(2) If such person forwards to the Treasurer a statement of the grounds of his objection to the Commissioner’s assessment, the Treasurer may confirm or modify such assessment. If such assessment is not confirmed, the amount of the duty to be ultimately retained shall be that fixed by the Treasurer, and the difference shall be refunded to the person forwarding the statement.

(3) If, upon the confirmation or modification by the Treasurer of the Commissioner’s assessment, such person is still dissatisfied, he may, within twenty-one days after the Treasurer’s decision is communicated to him, appeal to the Supreme Court.

(4) For the purpose of any appeal to the Supreme Court under this section, the appellant may require the Commissioner to state and sign a case setting forth the question upon which his opinion was required and the assessment made by him.

(5) The
PART II.

(5) The Commissioner shall thereupon state and sign a case accordingly and deliver the same to the appellant, and upon his application such case may be set down for hearing in the Supreme Court.

(6) Upon the hearing of such case (at least seven days' notice of which shall be given to the Commissioner) the Court shall determine the question submitted, and assess the duty, if any, chargeable under this Act.

(7) If it is decided by the Court that the assessment of the Commissioner is erroneous, any excess of duty which may have been paid in accordance with such erroneous assessment, together with any penalty which may have been paid in consequence thereof, shall be ordered by the Court to be repaid by the Commissioner to the appellant, together with the costs incurred by him in relation to the appeal.

(8) If the assessment of the Commissioner is confirmed by the Court, the costs incurred by the Commissioner in relation to the appeal shall be ordered by the Court to be paid by the appellant to the Commissioner.

(9) For the purposes of this section the Supreme Court may consist of one Judge only.

25. In any case where the Commissioner is required to express his opinion with reference to any instrument, the Commissioner may require to be furnished with an abstract of the instrument, and also such evidence as he deems necessary in order to show whether every fact and circumstance affecting the liability of the instrument to duty, or the amount of the duty with which the instrument is chargeable, has been fully and truly set forth, and the Commissioner may refuse to express any opinion with reference to the instrument until such abstract and evidence has been furnished accordingly.

26. All public officers having in their custody any rolls, books, records, papers, documents, or proceedings, the inspection of which may tend to secure any duty, or to the proof or discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person thereunto authorised by the Commissioner to inspect all such rolls, books, records, papers, documents, and proceedings, and to take such notes and extracts as such person deems necessary without fee or reward.

27. No public officer whose office it is to enrol, register, or enter in or upon any rolls, books, or records any instrument chargeable with any duty, or the memorial of any instrument chargeable with any duty, shall enrol, register, or enter any such instrument or memorial, unless the instrument is duly stamped.
PART III.
SPECIAL PROVISIONS WITH RESPECT TO CERTAIN
STAMP DUTIES.

Affidavits and Declarations.

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

Agreements.

29. The duty upon an agreement not under seal may be denoted
by an adhesive stamp, which shall be cancelled by one of the parties
executing the agreement.

30. In any case where an agreement is constituted by two or
more letters, such agreement and all such letters shall be deemed
to be duly stamped if any one of such letters is duly stamped with
the duty payable upon and for such agreement.

31. (1) Any contract or agreement in writing for the sale of any
estate or interest in any property whatsoever, except—

(a) property which cannot vest in the purchaser except upon
registration of a conveyance; or

(b) goods, wares, or merchandise; or

(c) stock or marketable securities, or shares in the stock, funds,
or capital of any corporation, company, or society,
shall be charged with the same ad valorem duty as if it were an
actual conveyance on sale of the estate or interest contracted or
agreed to be sold.

(2) Where duty has been duly paid in accordance with the pro-
visions of subsection (1) hereof on any such contract or agreement
as mentioned in that subsection, any conveyance made to the pur-
chaser in pursuance of such contract or agreement shall not be
chargeable with any duty; and the Commissioner, upon application
and upon the production of such contract or agreement duly
stamped, shall stamp such conveyance with a particular stamp
denoting that it is duly stamped.

(3) For the purposes of this section a receipt for the payment, in
pursuance of any contract or agreement, of any purchase-money
shall, in the absence of any further or other instrument being or
evidencing such contract or agreement, be charged with ad valorem
duty as hereinbefore provided.

(4) If any such contract or agreement as mentioned in subsection
(1) hereof is afterwards rescinded or annulled, or for any other reason
is not substantially performed or carried into effect so as to operate
as, or to be followed by, a conveyance, the person who paid the
ad valorem
PART III.

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Ad valorem duty upon such contract or agreement shall be deemed to be possessed, in respect of such contract or agreement, of stamped material rendered useless by being inadvertently spoiled, within the meaning of section 106, and the provisions of that section shall apply accordingly.

Annual Licences.

32. In this Act—

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

"Company" includes corporation and society, whether corporate or uncorporate:

"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 assurance or insurance:

"Assurance or insurance business" means and includes—

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

(b) the acceptance, either directly or indirectly, of any premium, renewal premium, or consideration for or 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, marine or other policy, whether issued before or after the passing of this Act;

(c) the receiving of any letter or declaration of interest attaching to any life, personal accident, fire, marine or other policy issued in South Australia or elsewhere at any time, whether before or after the passing of this Act; or

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

33. (1) Every company, person, or firm of persons which carries on or desires to carry on in South Australia any life, personal accident, fire, fidelity, guarantee, live stock, plate glass, marine or other 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.

(2) The Commissioner is hereby authorised to issue such licence on the payment to him of the duty specified in the Second Schedule hereto.

(3) The
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PART III.

(3) The duty payable in respect of any annual licence shall be denoted by impressed stamps.

34. An annual 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.

35. (1) 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 of persons, and all the branches and agencies thereof in South Australia;

(b) the exact amount of all gross premiums of any kind whatsoever received or in any manner credited or charged in account by such company, person, or firm of persons during the twelve months preceding the year or part thereof for which the licence is required;

(c) 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 of persons; and

(e) the net amount of premiums in respect of which duty is chargeable.

(2) The truth of the statements contained in any such application shall be verified by a statutory declaration made—

I. As to any company—by the public officer appointed under the Taxation Act, 1915, or by the chairman and the secretary, actuary, or other principal officer thereof:

II. As to any person—by such person:

III. As to any firm of persons—by any member of such firm and the principal accountant of such firm.

(3) In case the information contained in any such application is not, in the opinion of the Commissioner, 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 the same manner as the statements contained in the original application.

(4) Every
PART III.

Ibid., s. 15.

Duty where premium not stated in policy.
Ibid., s. 16.

Power to summon and examine witnesses for purpose of determining duty payable on annual licence.
Ibid., s. 17.

Penalty for refusing to attend, &c.
Ibid., s. 18.

Questions to be settled by Commissioner, subject to appeal.
Ibid., s. 19.

Effect of annual licences.
Ibid., s. 20

(4) Every person who, with intent to defraud His Majesty---

(a) 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; or

(b) 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 be liable to a penalty of Ten Pounds.

36. 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 assurance or insurance cover, or any open policy, is not stated therein, the amount of premium in respect of which duty is payable shall be estimated and determined by the Commissioner.

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

(2) If any person so summoned---

(a) does not appear in accordance with the summons; or

(b) 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.

38. If any question arises 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 in respect of any annual licence, the Commissioner may be required to express his opinion with reference thereto, and the decision of the Commissioner shall be final: Provided that, in the case of a decision of the Commissioner as to the amount of duty payable in respect of any annual licence, there shall be an appeal against such decision in the manner provided by section 24 for appeal against an assessment of the Commissioner, and for the purposes of such appeal all the provisions of that section shall, mutatis mutandis, apply to an appeal under this section.

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

40. (1) It
40. (1) It shall not be lawful for the Registrar of Companies to take any steps towards registering or obtaining the incorporation of any company required to take out an annual licence under this Act until the full amount of duty payable in respect of such licence has been paid.

(2) The production of the licence issued by the Commissioner shall be evidence of the payment of the full amount of the duty payable in respect of the licence required to be taken out by the company specified in such licence.

41. (1) If any company, person, or firm of persons hereby required to take out an annual licence—

(a) carries on in South Australia any assurance or insurance business whatever without having taken out such annual licence; or

(b) neglects for two months after the expiration of the annual licence to take out another annual licence,
such company, person, or firm of persons shall be liable to a penalty not exceeding Fifty Pounds for every month or part of a month during which such annual licence is not taken out.

(2) All contracts of marine assurance or insurance effected by any company, person, or firm of persons not duly licensed under this Act shall be absolutely null and void, unless any such contract is made with any company, person, or firm of persons publicly holding out itself, himself, or themselves at any place in South Australia as being licensed under this Act.

(3) The payment by any company, person, or firm of persons of the duty in respect of any annual licence taken out by such company, person, or firm of persons shall be notified in the Government Gazette, and such notification shall be sufficient evidence of the company, person, or firm of persons specified in the notification being duly licensed under this Act.

42. If, after any duty has been paid with respect to any annual licence, it is 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 which the overpayment was made, or to any person acting in its, his, or their behalf.

Bank Notes.

43. In this Act—

“Bank” means any corporation, society, partnership, or person carrying on the business of banking in South Australia:

“Bank note” means any bill of exchange or promissory note issued by any bank for payment of money on demand,
Composition to be paid by banks.
789, 1902, s. 26.
No. 25 of 1863.

Payment to be made quarterly.
372, 1886, s. 29.
No. 25 of 1863.

Interpretation.
372, 1886, s. 30.

There shall be paid quarterly to the Commissioner by every bank the duty specified in that behalf in the Second Schedule on the average amount of bank notes issued by such bank stated to be in circulation by the quarterly returns made by such bank pursuant to the Banking Companies Act.

The above-mentioned duty shall become due and payable by quarterly payments on the fourth day of February, the fourth day of May, the fourth day of August, and the fourth day of November in each year, and each quarterly payment by each bank shall be computed upon the amount of notes shown to be in circulation by the returns of such bank for the last preceding quarter prepared in accordance with the provisions of the Banking Companies Act.

Bills of Exchange, Promissory Notes, Coupons, and Interest Warrants.

In this Act—

"Bill of exchange" means and includes—

(a) any bill of exchange, draft, order, cheque, and letter of credit, and any document or writing (except a bank note) entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money therein mentioned;

(b) any order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen; and

(c) any order for the payment of any sum of money at any stated period, and also any order for the payment of any sum of money by any person at any time after the date thereof sent or delivered by the person making the same to the person by whom the payment is to be made, or to any person on his behalf.

"Promissory note" means and includes—

(a) any document or writing (except a bank note) containing or importing a promise to pay any sum of money; and

(b) any
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(b) any note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen.

47. The duty on a bill of exchange (including draft payable on demand), promissory note, coupon, or interest warrant may be denoted by an adhesive stamp: Provided that in the case of a bill of exchange or promissory note drawn or made out of South Australia, the duty shall be denoted by an adhesive stamp only.

48. (1) The adhesive stamp denoting the duty upon any bill of exchange, promissory note, coupon, or interest warrant shall be cancelled by the person by whom the bill of exchange, promissory note, coupon, or interest warrant is drawn, made, or issued, before he delivers it out of his hands, custody, or power.

(2) In the case of a draft payable on demand the stamp may be affixed and cancelled by the maker or holder thereof.

(3) If any bill of exchange for the payment of money on demand, or any coupon or interest warrant, chargeable only with the duty of One Penny, is presented for payment unstamped, the person to whom it is so presented may affix thereto a proper adhesive stamp, and may cancel the same as if he had been the drawer of such bill or the issuer of such coupon or interest warrant, and may, upon so doing, pay the sum mentioned in the said bill, coupon or interest warrant, and charge the duty in account against the person by whom the bill was drawn, or the coupon or interest warrant was issued, or deduct such duty from the said sum, and such bill, coupon, or interest warrant shall, so far as respects the duty, be deemed good and valid: Provided that nothing in this subsection shall relieve any person from any penalty he may have incurred in relation to such bill, coupon, or interest warrant.

(4) If any bill of exchange or promissory note, other than a bill of exchange or promissory note payable on demand, has not been stamped, or has been insufficiently stamped, the holder may, within fourteen days from the date thereof, by paying the duty or the deficiency to the Commissioner, have such bill of exchange or promissory note duly stamped.

(5) Every holder of any unstamped bill of exchange, promissory note, coupon, or interest warrant drawn or issued out of South Australia shall, before he presents it for payment, or indorses, transfers, or in any manner uses, negotiates, or pays the same, cause it to be duly stamped: Provided that—

I. if, at the time when any such bill, note, coupon, or interest warrant comes into the hands of any bona fide holder thereof, there is affixed thereto an adhesive stamp appearing to be duly cancelled, such stamp shall, so far as it relates to such holder, be deemed to be duly cancelled, although it does not appear to be so affixed or cancelled by the proper person:

II. if,
II. if, at the time when any such bill, note, coupon, or interest warrant comes into the hands of any bona fide holder thereof, there is affixed thereto an adhesive stamp not duly cancelled, it shall be competent for such holder to cancel such stamp as if he were the person by whom it was affixed, and upon his so doing such bill, note, coupon, or interest warrant shall be deemed duly stamped, and shall be as valid and available as if the stamp had been cancelled by the person by whom it was affixed, but nothing in this subsection shall relieve any person from any penalty under this Act.

49. Any person who 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.

50. A bill of exchange or promissory note purporting to be drawn or made out of South Australia shall, for the purposes of this Act, be deemed to have been so drawn or made, although it may, in fact, have been drawn or made within South Australia.

51. (1) Any person who issues, indorses, transfers, uses, negotiates, presents for payment, or pays any bill of exchange, promissory note, coupon, or interest warrant chargeable with duty and not duly stamped, shall be liable to a penalty not exceeding Twenty Pounds.

(2) Any person who takes or receives from any other person any bill of exchange, promissory note, coupon, or interest warrant not duly stamped, either in payment or as a security or by purchase or otherwise, shall not be entitled to recover thereon, or to make the same available for any purpose whatever, until the same is duly stamped.

52. When a bill of exchange is drawn in a set, according to the custom of merchants, and one of the set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from such duly stamped bill, be exempt from duty, and, upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued or in any manner negotiated apart from such lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of such lost or destroyed bill.

Bills of Lading.

53. (1) A bill of lading shall not be stamped after the execution thereof.

(2) Any person who makes or executes any bill of lading not duly stamped shall be liable to a penalty of Fifty Pounds.
Contract Notes and Options.

54. (1) In this Act the term "contract note" means a note sent by a broker or agent to his principal advising him of the sale or purchase of any stock or marketable security, but does not include a note sent by a broker or agent to a person who is acting as a broker or agent for a principal and is himself a member of a stock exchange in the Commonwealth of Australia.

(2) Where a contract note advises the sale or purchase of more than one description of stock or marketable security, the note shall be deemed to be as many contract notes as there are descriptions of stock or marketable securities sold or purchased.

(3) Where a contract note is a continuation or carrying-over note made for the purpose of continuing or carrying over any transaction for the sale or purchase of stock or marketable securities, the contract note, although it is made in respect of both a sale and a purchase, shall be charged with duty under this Act as if it related to one of those transactions only, and if different amounts are chargeable as duty in respect of those transactions, as if it related to that one of those transactions which would render the contract note chargeable with the greater amount of duty.

55. (1) The duty on a contract note may be denoted by an adhesive stamp.

(2) Every adhesive stamp on a contract note shall be cancelled by the person by whom the note is executed.

(3) Any person who fails to comply with the provisions of subsection (2) hereof shall be liable to a penalty not exceeding Ten Pounds.

56. (1) Any person who effects a sale or purchase of any stock or marketable security as a broker or agent shall forthwith make and execute a contract note, and transmit the same to his principal, and in default of so doing shall be liable to a penalty not exceeding Twenty Pounds; Provided that this section shall not apply in the case of transactions, carried out in the course of their ordinary business relations, between brokers or agents who are members of any stock exchange in the Commonwealth of Australia.

(2) If any person makes or executes any contract note chargeable with duty which is not duly stamped, he shall be liable to a penalty not exceeding Twenty Pounds.

57. The duty upon a contract note may be added to the charge for brokerage or agency, and shall be recoverable as part of such charge.
58. No broker, agent, or other person shall have any legal claim to any charge for brokerage, commission, or agency with reference to the sale or purchase of any stock or marketable security mentioned or referred to in any contract note unless such note is duly stamped.

59. The provisions of this Act as to contract notes shall apply to any contract under which an option is given or taken to purchase or sell any stock or marketable security at a future time at a certain price, in the same manner as it applies to the sale or purchase of any stock or marketable security. Provided that, if under the contract a double option is given or taken, the contract shall be deemed to be a separate contract in respect of each option.

Conveyances and Conveyances on Sale.

60. In this Act—

"Conveyance" includes—

(a) every conveyance, assignment, transfer, or declaration of trust, and every application under the Real Property Act, 1886;

(b) every decree or order of any Court, Judge, or Commissioner;

(c) every other application or request of any kind; and

(d) every other assurance or instrument of any kind, whereby or by virtue whereof, or by the operation whereof, whether upon registration or otherwise, or by the issue of a certificate of title in pursuance whereof, any real or personal property, or any estate or interest in any such property, is assured to or vested in any person; the term also includes a surrender to the Crown of any lease or other interest in land with a view to granting another lease or any other interest in any land to the person surrendering or to a person nominated by him.

"To convey" has a meaning co-extensive with the meaning of the term "conveyance", as extended by this section.

"Conveyance on sale" includes—

(a) every conveyance, assignment, transfer, or application under the Real Property Act, 1886;

(b) every decree or order of any Court, Judge, or Commissioner;

(c) every other application or request of any kind; and

(d) every other assurance or instrument, 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; the term also includes—

(e) every
(e) every application for a foreclosure order under the Real Property Act, 1886; and

(f) every lease for which any consideration other than the rent reserved may be paid or agreed to be paid (but only so far as such consideration is concerned).

61. Where the consideration or part of the consideration upon which a conveyance is chargeable with ad valorem duty consists of shares or debentures to be issued by a company, or a contract to issue such shares or debentures, the market value of such shares or debentures shall be taken as the value of such consideration or part.

62. (1) The duty chargeable on a conveyance of any share in the stock, funds, or capital of any corporation, company, or society may be denoted by an adhesive stamp, which shall be cancelled by the person by whom such conveyance is first executed, before he delivers it out of his hands, custody, or power.

(2) Where any share or shares in the stock, funds, or capital of any corporation, company, or society are conveyed by the personal representative of a deceased person to any beneficiary who is entitled by virtue of the provisions of the will of such deceased person, or upon his intestacy, to have such share or shares conveyed to him, no duty shall be charged under this Act on the conveyance.

63. In the case of an application for a foreclosure order under the Real Property Act, 1886, the value of the land in respect of which the application is made shall be deemed the consideration for the conveyance on sale.

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

65. Where the consideration, or any part of the consideration, for a conveyance on sale consists of any real or personal property other than money, such conveyance shall be chargeable with ad valorem duty in respect of the value of such real or personal property at the date of such conveyance.

66. (1) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period, so that the total amount to be paid can be previously ascertained, such conveyance shall be chargeable in respect of such consideration with ad valorem duty on such total amount.

(2) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically in perpetuity, or for any indefinite period not terminable with life, such conveyance shall be chargeable in respect of such consideration with ad valorem duty on the total amount which may, according to the

Method of estimating value of consideration where consideration consists of shares.

Ibid., s. 12.

1244, 1916, s. 23.

Duty on transfer of shares.

1216, 1915, s. 13.

Consideration in case of application for foreclosure order.

789, 1902, s. 28 (part).

Consideration in case of lease.

789, 1902, s. 28 (part).

Where consideration consists of real or personal property.

372, 1886, s. 38.

Where consideration is payable in instalments.

Ibid., s. 39.
the terms of sale, be payable during the period of twenty years next after the day of the date of such instrument.

(3) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically during any life or lives, such conveyance shall be chargeable in respect of such consideration with ad valorem duty on the amount which may, according to the terms of sale, be payable during the period of twelve years next after the day of the date of such instrument.

(4) No conveyance on sale chargeable with ad valorem duty in respect of any periodical payments, and containing also provision for securing such periodical payments, shall be charged with any duty whatsoever in respect of such provision.

67. Where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or encumbrance upon the property or not, such debt, money, or stock shall be deemed the whole, or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with ad valorem duty.

68. (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel shall be set forth in the conveyance relating thereto, and such conveyance shall be chargeable with ad valorem duty in respect of such distinct consideration.

(2) Where any property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments, to the persons by or for whom the same has been purchased for distinct parts of the consideration, the conveyance of each separate part or parcel shall be chargeable with ad valorem duty in respect of the distinct part of the consideration specified therein.

(3) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with ad valorem duty in respect of the consideration for the sale to the original purchaser, and also in respect of the consideration for the sale by the original purchaser to the sub-purchaser, in the same manner as if such considerations were specified in separate instruments.

(4) Where a person having contracted for the purchase of any property, but not having obtained a conveyance, contracts to sell
sell the whole or any part or parts thereof to any other person, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel shall be chargeable with ad valorem duty in respect of the consideration for the sale to the original purchaser, and also in respect of the consideration for the sale by the original purchaser to the sub-purchaser, in the same manner as if such considerations were specified in separate instruments. The consideration for the sale to the original purchaser in respect of each part or parcel shall, for the purposes of this subsection, be ascertained by determining the ratio which the value of the part or parcel in question bears to the value of the whole property, and shall be specified in the instrument of conveyance.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with ad valorem duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with ad valorem duty in respect of the consideration for the sale to the original purchaser.

69. Where there are several instruments of conveyance for completing the purchaser's title to the property sold, the principal instrument of conveyance only shall be chargeable with ad valorem duty, and the other instruments shall be respectively chargeable with such other duty as they may be liable to, but such last-mentioned duty shall not exceed the ad valorem duty payable in respect of the principal instrument, and the parties, with the approval of the Commissioner, may decide which of such several instruments is the principal instrument.

70. Every mortgage, lease, or other instrument executed in order, either directly or indirectly, to avoid or evade the payment of duty payable on a conveyance on sale shall be void, except after bona fide transfer of the same to a third person, and shall then only be valid when the same has been duly stamped as a conveyance.

71. (1) The value for the purposes of this Act of the property conveyed by any conveyance operating as a voluntary disposition inter vivos shall be declared in the conveyance.

(2) Notwithstanding anything in section 23, the Commissioner may be required to express his opinion under that section on any conveyance operating as a voluntary disposition inter vivos, and no such conveyance shall be deemed to be duly stamped unless the Commissioner has expressed his opinion thereon in accordance with that section.

(3) Any conveyance which is not chargeable with duty as a conveyance on sale or which is not such a conveyance as is referred to
to in subsection (4) hereof shall, for the purposes of this Act, be deemed to be a conveyance operating as a voluntary disposition inter vivos.

(4) A conveyance made for nominal consideration for the purpose of securing the repayment of an advance or loan, or made for effectuating the appointment of a new trustee or the retirement of a trustee (whether the trust is expressed or implied) and under which no beneficial interest passes in the property conveyed, or made to a beneficiary by a trustee or other person in a fiduciary capacity under any trust (whether expressed or implied), or operating as a voluntary disposition of property for charitable or religious purposes, shall not be chargeable with duty as a conveyance operating as a voluntary disposition inter vivos.

Leases.

72. An agreement for a lease, or with respect to the letting of any lands, shall be chargeable with the same duty as if it were an actual lease made for the term and consideration mentioned in the agreement.

73. (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 shall be deemed a consideration in respect of which the lease or agreement is chargeable with ad valorem duty.

(2) Where it is stipulated in any lease or agreement for a lease that the value of the produce or goods shall amount at least to, or shall not 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 shall, for the purpose of assessing the ad valorem duty, 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, shall, so far as regards the subject-matter of the statement, 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.

74. (1) A lease or agreement for a lease or with respect to the letting of any lands shall not be chargeable 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
(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 subject matter of the lease, shall not be chargeable with any duty in respect of such further consideration.

Letters of Allotment, Scrip Certificates, and Scrip.

75. Every person who executes, grants, issues, or delivers out any instrument chargeable with duty as a letter of allotment or scrip certificate or scrip, before the same is duly stamped, shall be liable to a penalty not exceeding Twenty Pounds.

Mortgages.

76. In this Act the term “mortgage” means a security by way of mortgage for the payment of any definite and certain sum of money advanced and lent at the time when such security is executed or previously due and owing, or forborne to be paid (being payable), or for the repayment of money to be lent, advanced, or paid, or which may become due upon an account current, either alone or together with any sum already advanced or due, and includes—

(a) any conveyance of any real or personal property whatsoever, or any estate or interest therein, in trust to be sold or otherwise converted into money, intended only as a security, and redeemable before the sale or other disposal thereof, either pursuant to express stipulation or otherwise, except where such conveyance is made for the benefit of creditors generally, or for the benefit of creditors specified who accept the provision thereby made for payment of their debts in full satisfaction thereof, or who exceed five in number;

(b) any defeasance, declaration, or other instrument for defeating or making redeemable or explaining or qualifying any conveyance of any real or personal property whatsoever, or any estate or interest therein, apparently absolute but intended only as a security;

(c) any agreement, contract, or bond, accompanied by a deposit of any muniments of title, to make a mortgage or any such conveyance or instrument as aforesaid, of or concerning any real or personal property comprised in such title deeds, or any estate or interest therein, or for pledging or charging the same as a security; and

(d) any equitable mortgage, that is to say, any agreement or memorandum, under hand only, relating to the deposit of any title deeds or instruments constituting, or being evidence of, a title to any property whatever, or creating a charge on such property.

77. If
Where mortgage consists of several instruments. 1216, 1915, s. 22.

Securit for stock, how to be charged. Ibid., s. 24.

Security for future advances, how to be charged. Ibid., s. 25.

Security for repayment by periodical payments, how to be charged. Ibid., s. 26.

Transfers and further charges. Ibid., s. 27.

### Security for stock, how to be charged.

78. A security for the transfer or re-transfer of any stock shall be chargeable with the same duty as a similar security for a sum of money equal in amount to the value of such stock; and a transfer or assignment of any such security shall be chargeable with the same duty as an instrument of the same description relating to a sum of money equal in amount to the value of such stock.

79. (1) A security by way of mortgage for the payment or repayment of money to be lent, advanced, or paid, or which may become due upon an account current, either alone or together with money previously due, is to be charged, where the total amount secured or to be ultimately recoverable is in any way limited, with the same duty as a security for the amount so limited.

(2) Where such total amount is unlimited, the security is to be available for such an amount only as the ad valorem duty denoted thereon extends to cover.

(3) Notwithstanding any provision of the Real Property Act, 1886, no reconveyance or discharge of any mortgage given for an unlimited amount shall be registered unless the duty payable upon the highest amount advanced upon the security has been paid.

80. A security for the payment of any rentcharge, annuity, or other periodical payment, by way of repayment or in satisfaction or discharge of any loan, advance, or payment intended to be so repaid, satisfied, or discharged, shall be chargeable with the same duty as a similar security for the payment of the sum of money so lent, advanced, or paid: Provided that an encumbrance to secure periodical payments during an indefinite period not terminable with life, or during any life or lives, shall be charged as a security for an amount calculated in accordance with the provisions of subsections (2) and (3) of section 66.

81. No transfer of a duly stamped security, and no security by way of further charge for money or stock added to money or stock previously secured by a duly stamped instrument, shall be chargeable with any duty by reason of containing any further or additional security for such money or stock transferred or previously secured, or the interest or dividends thereon, or any new covenant, proviso, power, stipulation, or agreement in relation thereto, or any further assurance of the property comprised in the transferred or previous security.

Receipts.
Receipts.

82. In this Act the term "receipts" includes any note, memorandum, or writing whereby—

(a) 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

(b) 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.

83. The duty upon a receipt may be denoted by an adhesive stamp, which shall be cancelled by the person by whom the receipt is given before he delivers it out of his hands: Provided that any person may stamp a receipt with an impressed stamp upon the terms following, that is to say:—

I. Within fourteen days after the receipt has been given, on payment of the duty and a penalty of not exceeding Five Pounds:

II. After fourteen days but within one month after the receipt has been given, on payment of the duty and a penalty of not exceeding Ten Pounds:

In no other case shall a receipt be stamped with an impressed stamp:

Provided further that a receipt may be written upon a form which has been stamped before signature with an impressed stamp.

84. If any person—

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

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

(c) 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 be liable to a penalty not exceeding Ten Pounds.

Totalizators.

85. In this Act the term "racing club" includes a trotting club.

86. There shall be payable upon the gross takings of every totalizator, or other instrument or machine of a like nature and conducted upon the like principle, the duty specified in the Second Schedule.

87. (1) Payment
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Payment of stamp-duty shall be made to the Commissioner.
789, 1902, s. 34 (part).

Statement of takings to be forwarded to the Commissioner.
789, 1902, s. 34 (part).

Penalty on failure to deliver such statement.
789, 1902, s. 35.

Regulations.
Ibid., s. 36.

87. (1) Payment of any such duty shall be made to the Commissioner.

(2) No such payment shall be deemed to be a discharge for the duty payable upon the gross takings of any totalizator until a formal receipt therefor has been 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.

88. 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 held or conducted by such club, committee, or association at which any totalizator is used, 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.

89. If any racing club, committee, or association—

(a) neglects to make out and deliver such full statement as aforesaid within one month after the holding of any race meeting held or conducted by such club, committee, or association at which any totalizator is used; or

(b) wilfully delivers any such statement which is false in any particular,

such club, committee, or association, and every officer thereof respectively who has taken an active part in the holding or conduct of any such race meeting, shall be liable to a penalty of Twenty Pounds.

90. (1) In addition to any power by any other section of this Act conferred on the Governor to make regulations as to any matter, the Governor may make regulations—

(a) for arranging with any racing club for the collection and payment of the duty payable by any other racing club, committee, or association in the same district;

(b) for prescribing the form of any statement, affidavit, declaration, bond, or other instrument required in connection with the payment of duty upon the gross takings of any totalizator: Provided that any statement required shall be verified by an affidavit or declaration sworn or made before a Justice; and

(c) generally for facilitating or compelling payment of duty upon the gross takings of any totalizator.

(2) Subsections (2) and (3) of section 112 shall apply to regulations made under this section.
PART IV.
SPECIAL PROVISIONS WITH RESPECT TO AMUSEMENTS DUTY.

91. In this Part, unless inconsistent with the context or some other meaning is clearly intended—

“Admission” means admission as a spectator or one of the audience, and “payment on admission” includes any payment made by a person who, having been admitted to one part of a place where an amusement is held, is subsequently admitted to another part thereof for admission to which a payment involving duty or more duty is required:

“Amusement” means amusement (including, though without limiting the meaning of that term, concert, recital, lecture, reading, entertainment of the stage, cinematograph or other picture show, dancing, boxing, horse-racing, or other exhibition, performance, amusement, sport, game, or contest of any kind whatsoever) to which persons are admitted for payment; and “admission to an amusement” includes admission to any place in which the amusement is held:

“Promoter,” in relation to any amusement, includes the person, company, corporate body, or association having the superintendence or management of the amusement, and also includes the agent, trustee, manager, or committee of any such person, company, corporate body, or association respectively, and also includes any person responsible for the management of the amusement.

Duty to be Paid on Admission to Amusements.

92. There shall be charged, levied, and paid on all payments for admission to any amusement as defined by this Part a stamp duty (in this Part referred to as “amusements duty”) at the rates specified in the Fourth Schedule.

93. (1) No person shall be admitted for payment to any amusement where the payment is subject to amusements duty, except—

(a) upon the production and delivery to some person appointed by the promoter of such amusement of a ticket stamped with a stamp (not before used) denoting that the proper amusements duty has been paid; or

(b) in special cases with the approval of the Commissioner, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted,

unless the promoter of the amusement has made arrangements approved by the Commissioner for furnishing returns of the payments.
part iv.

payments for admission to the amusement and has given security up to an amount and in a manner approved by the Commissioner for the payment of duty.

(2) If any person is admitted for payment to any place where an amusement is held and the provisions of this section are not complied with, the person admitted and the promoter of the amusement to which he is admitted shall be liable in respect of each offence to a penalty, in the case of the person admitted of Five Pounds, and in the case of the promoter of Fifty Pounds, and the promoter shall in addition be liable to pay any duty which should have been paid.

94. (1) Amusements duty shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket, and in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

(2) Amusements duty may be denoted by an adhesive stamp, which shall be cancelled by the person issuing the ticket.

(3) Amusements duty, in the case of admission otherwise than by stamped ticket, shall be recoverable from the promoter, and may, if the amount of duty is less than Fifty Pounds, without prejudice to any other means of recovery, be recovered by the Commissioner in a summary manner.

95. Where the payment for admission to an amusement is made by means of a lump sum paid as a subscription or contribution to any club, association, or society, or for a season ticket or for the right of admission to a series of amusements or to any amusement during a certain period of time, the amusements duty shall be paid on the amount of the lump sum, but where the Commissioner is of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights, or purposes besides the admission to an amusement, or covers admission to an amusement during any period for which the duty has not been in operation, the duty shall be charged on such an amount as appears to the Commissioner to represent the right of admission to amusements in respect of which amusements duty is payable.

96. (1) Where, upon application being made by the promoter of any amusement to the Commissioner prior to the giving of such amusement, the Commissioner is satisfied—

(a) that the whole of the gross takings or the whole of the net proceeds of such amusement are to be devoted to charitable, patriotic, religious, educational, or scientific purposes; and

(b) that the estimated expenses (if any) to be incurred in connection with such amusement are reasonable,

he may give to such promoter a certificate under his hand exempting such amusement from the payment of amusements duty, and
and such certificate shall be evidence that amusements duty is not chargeable on payments made for admission to such amusement.

(3) If the estimate of expenses to be incurred in connection with such amusement is exceeded, any certificate granted under subsection (1) hereof with respect thereto may be declared by the Commissioner to be null and void, and thereupon—

(a) the exemption hereby granted shall cease; and

(b) the promoter to whom the same was granted shall be liable to a penalty not exceeding Twenty Pounds, unless he satisfies the Commissioner that such excess could not reasonably have been foreseen.

(3) Amusements duty shall not be charged on payments for admission to any agricultural, horticultural, floricultural, poultry, dog, or other like show.

Supplementary Provisions.

97. (1) The Commissioner may, upon application being made to him by the promoter of any amusement, grant to such promoter permission to use properly constructed barriers or mechanical contrivances which automatically register the actual number of persons admitted through or past such barriers or contrivances as the means of giving admission to such amusement, in lieu of giving admission by duly stamped tickets.

(2) Every such permission shall be in writing and signed by the Commissioner, and shall be authority for the use of such barriers or contrivances on the occasion or occasions therein mentioned only.

(3) Every promoter to whom the permission mentioned in section 97 is given shall, immediately upon the termination of the amusement at which any such barriers or contrivances have been used, check the numbers registered upon such barriers or contrivances and shall make a return verified by statutory declaration showing the numbers registered thereon and the prices of admission through or past each such barrier or contrivance.

(2) Such return shall be in the prescribed form, and shall be delivered to the Commissioner within three days from the holding of such amusement, together with the amount of amusements duty payable.

(3) Any promoter failing or neglecting to comply with the provisions of this section, or making an incorrect or fraudulent return hereunder, shall be liable to a penalty not exceeding Fifty Pounds.

99. The Commissioner may require the promoter of any amusement to make arrangements approved by the Commissioner for furnishing returns of the payments for admission to such amusement and to give security up to an amount and in a manner approved by the Commissioner for the payment of duty, and if such promoter refuses
PART IV.

100. (1) Every promoter of an amusement shall, after the conclusion of such amusement, deliver to the Commissioner all tickets which have been collected from any person or persons admitted to such amusement, and every promoter retaining or being concerned in retaining, or not delivering, such tickets as aforesaid shall be liable to a penalty not exceeding Fifty Pounds.

For the purposes of this section, in the case of continuous amusements the phrase “the conclusion of such amusement” means the conclusion of the final amusement on each day.

(2) In the case of any amusement held within a radius of ten miles of the General Post Office at Adelaide, all such tickets as mentioned in this section shall be delivered at the office of the Commissioner at Adelaide within twelve hours from the conclusion of the amusement, and in the case of other amusements all such tickets as aforesaid shall be forwarded to the Commissioner at Adelaide by the first available post.

101. The Commissioner may, upon application in writing by the promoter of any amusement, and upon proof to his satisfaction that any amusement tickets have not been used, repay to such promoter the value of the stamp upon such tickets, subject to such deductions as may lawfully be made in the case of a refund by the Commissioner under section 106 of the value of spoiled or unused stamps of the same value.

102. (1) The Commissioner, or any person authorised in writing by the Commissioner, may enter any place where an amusement is held while the amusement is proceeding, and any place ordinarily used for the holding of an amusement at any reasonable times, with a view to seeing whether the provisions of this Act as to amusements duty are being complied with, and may—

(a) inspect and check any tickets; or

(b) take any particulars, or require any information, which he considers necessary for the proper administration of this Act.

(2) If any person prevents or obstructs the entry of the Commissioner or any person so authorised, or refuses or fails to furnish any information required, he shall be liable to a penalty not exceeding Twenty Pounds.

103. The Commissioner may, if he thinks fit, by agreement in writing with the Commissioner of Police, arrange for the exercise by the Commissioner of Police, either concurrently with the Commissioner or to the exclusion of the Commissioner, of any powers of the Commissioner with respect to amusements and amusements duty;
duty; and, so far as required for the purpose of giving effect to any such arrangement, the provisions of this Act with respect to amusements and amusements duty shall have effect as if the Commissioner of Police and the members of the Police Force were mentioned therein in addition to, or substituted for, the Commissioner or a person authorised by the Commissioner.

Regulations.

104. (1) In addition to any power by any other section of this Part conferred on the Governor to make regulations as to any matter (which power shall in every case be implied for the purposes of any section in which the word "prescribed" is used), the Governor may make any regulations which may be necessary or convenient for carrying out any of the provisions of this Part, or for better effecting the objects of this Part, and in particular (without limiting the effect of this section) for all or any of the following purposes, namely:—

i. for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used; and

ii. for the use of tickets covering the admission of more than one person and the calculation of the duty thereon; and for the payment of duty on the transfer from one part of a place where an amusement is held to another; and

iii. for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances.

(2) Any such regulation may fix penalties, not exceeding in any case the sum of Ten Pounds, for any breach of the same or any other regulation.

105. (1) Any contravention of or failure to observe any provision of this Part, whether by act or omission, shall be an offence against this Part.

(2) Every person guilty of an offence against this Part for which no specific penalty is prescribed shall be liable to a penalty not exceeding Fifty Pounds, or to be imprisoned for any period not exceeding twelve months.
PART V.

MISCELLANEOUS PROVISIONS.

106. Subject to any regulations made under this Act, the Commissioner may, on the application of any person possessed of stamps or stamped material unused or rendered useless by being inadvertently spoiled, give to such person in lieu of such stamps or stamped material so spoiled or unused, other stamps of the same or another denomination of the same amount in value, or, at his discretion, the same value in money, deducting the proper allowance on purchase of stamps of the like description.

107. Any person making, or assisting in making, any false statement, or any fraudulent alterations in any statement or document required under this Act, with intent to evade the payment of duty shall be deemed guilty of a misdemeanor, and shall be liable to imprisonment for any period not exceeding three years, and to a fine of One Hundred Pounds.

108. (1) Any person who—

(a) forges any die or stamp:

(b) impresses any material with a forged die:

(c) cuts, tears, or in any way removes from any material any stamp, with intent to make fraudulent use of such stamp or of any part thereof:

(d) mutilates any stamp with intent to make fraudulent use of any part thereof:

(e) fraudulently fixes or places upon any material, or upon any stamp, any stamp or part of a stamp which has been cut, torn, or in any way removed from any other material, or out of or from any other stamp:

(f) erases or otherwise removes from any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any fraudulent use should be made of the stamp upon such material:

(g) knowingly sells or exposes for sale, or utters or uses, any forged stamp:

(h) knowingly and without lawful excuse (the proof of which lawful excuse shall lie on the person accused) has in his possession any forged die or stamp, or any stamp or part of a stamp, which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise removed,
shall be guilty of felony, and liable to imprisonment, with or without hard labor, for any term not less than one year and not exceeding seven years.

(2) Any person who causes to be done, or knowingly assists in doing, any of the acts mentioned in subdivisions (a) to (h) of subsection (1) hereof shall be deemed to be guilty of the principal offence and shall be punishable accordingly.

109. Any person who—

(a) fraudulently removes or causes to be removed from any instrument any adhesive stamp, or fraudulently affixes to any instrument any adhesive stamp which has been removed from any other instrument, with intent that such stamp may be used again;

(b) knowingly sells or offers for sale or utters any adhesive stamp which has been removed from any instrument, or utters any instrument having thereon any adhesive stamp which to his knowledge has been so removed as aforesaid; or

(c) practises or is concerned in any fraudulent act, contrivance, or device, with intent to evade any duty under this Act,

shall be liable to a penalty of Fifty Pounds, and in the last case shall also forfeit the amount of the duty sought to be evaded.

110. (1) Penalties incurred under this Act may be recovered in a summary way before any two Justices, or may be sued for by information in the Supreme Court in the name of the Attorney-General for South Australia, and may be recovered with full costs of suit.

(2) The Treasurer may, at his discretion, mitigate, stay, or compound proceedings for any penalty, and may reward any person who informs the Commissioner of any offence against this Act or assists in the recovery of any penalty.

111. (1) The Supreme Court may, upon application by or on behalf of the Commissioner, grant a rule requiring any person who has received money payable by way of duty or penalty under this Act, or the executor or administrator of any such person, to show cause why he should not deliver to the Commissioner an account upon affidavit of any duty or sum of money received by such person, or executor or administrator, and why the same should not be forthwith paid to the Commissioner.

(2) The Court may make absolute such rule, and enforce by attachment or otherwise the payment of any such duty or sum of money as appears to be due, together with costs.

112. (1) The Governor may make such regulations and may authorise such forms as may be necessary from time to time for carrying
carrying this Act into effect, and may, by any such regulation, impose a penalty not exceeding Fifty Pounds for any breach thereof.

(2) Every such regulation and form, when published in the Government Gazette, shall have the force of law.

(3) Every such regulation shall be laid before both Houses of Parliament forthwith, if Parliament is sitting, and, if not, then within thirty days after the commencement of the next Session.

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

TOM BRIDGES, Governor.
THE FIRST SCHEDULE.


No. 372 of 1886 ........ Stamp Act, 1886.
No. 789 of 1902 .......... The Stamp Act Amendment Act, 1902.
No. 837 of 1903 .......... Stamp Act Further Amendment Act, 1903.
No. 849 of 1904 .......... The Stamp Act Further Amendment Act, 1904.
No. 888 of 1905 .......... The Stamp Act Further Amendment Act, 1905.
No. 1216 of 1915 ........ Stamp Act Further Amendment Act, 1915.
No. 1277 of 1917 ........ Stamp Act Further Amendment Act, 1917.
No. 1374 of 1919 ........ Stamp Act Further Amendment Act, 1919.

THE SECOND SCHEDULE.


AFFIDAVIT or DECLARATION when sworn or declared and subscribed before any competent authority, for each deponent or declarant ....... 0 1 0 Section 28.

Exemptions—
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. 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.
7. Relating to any bonus for the destruction of wild dogs, foxes, or other vermin, or with respect to any vermin rate.
8. Verifying any return required by and made under section 98 of this Act.

AGREEMENT or any MEMORANDUM of any AGREEMENT, not under seal, and not otherwise specifically charged with any duty, whether the same is only evidence of a contract or obligatory upon the parties from its being a written instrument .......... 0 1 0 Section 29.

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.
3. Any
### Reference to Sections of this Act

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Any life, fire, personal accident, fidelity, guarantee, live stock, plate glass, or marine insurance or assurance policy or cover note.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Storage notes for wheat in the Form A hereto appended, or to like effect only.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Any agreement made before the thirtieth day of September, nineteen hundred and sixteen, between any person, firm, or company and the Government of the State, or any Minister of the Crown, authorising the said Government, or any Minister of the Crown, to handle and sell wheat on behalf of such person, firm, or company.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Annual Licence—

To be taken out by any company, person, or firm of persons, whether corporate or unincorporate, which carries on in South Australia any life, personal accident, fire, fidelity, guarantee, live stock, plate glass, marine, or other 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 of persons, 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 reinsurance effected in South Australia with any other such company, person, or firm of persons. No premiums received by any such company, person, or firm of persons for fire or marine insurance risks out of the State shall be counted.

The duty in respect of any one licence shall not in any case be less than £25.

In the case of any such company, person, or firm of persons which has not, prior to applying for an annual licence, transacted any assurance or insurance business—

| If the annual licence is required for the full period of twelve months |  | 25 0 0 |
| A proportionate part of £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, person, or firm of persons, 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 duty to be paid by each bank quarterly on bank notes issued by it—
For every £100, and also for the fractional part of £100, of the average amount of such notes stated to be in circulation by the quarterly returns made by the bank pursuant to the Banking Companies Act—

<table>
<thead>
<tr>
<th>Amount of Duty</th>
<th>Reference to sections of this Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ 8.0.0</td>
<td>Sections 43 to 45.</td>
</tr>
</tbody>
</table>

Bill of Exchange, Cheque, Order payable on demand, Coupon, or Interest Warrant—

Exemption—
Coupons and Interest Warrants issued by or on behalf of, or in connection with any security guaranteed by, the Government of South Australia.

Bills of Exchange of any kind whatsoever drawn in South Australia other than bills on demand, payable at any place beyond the limits of the Commonwealth of Australia—

For every £100, or fractional part thereof—

<table>
<thead>
<tr>
<th>Amount of Duty</th>
<th>Reference to sections of this Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ 1.0.0</td>
<td>Sections 46 to 52.</td>
</tr>
</tbody>
</table>

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—

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

<table>
<thead>
<tr>
<th>Amount of Duty</th>
<th>Reference to sections of this Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ 0.0.6</td>
<td>Sections 53.</td>
</tr>
</tbody>
</table>

Exemptions—
1. Bill, note, bond, or 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.
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—

Contract Note (not otherwise charged) for or relating to the sale or purchase of any stock or marketable security—

For every £100, or fractional part of £100, of the face value of such stock or marketable security—

<table>
<thead>
<tr>
<th>Amount of Duty</th>
<th>Reference to sections of this Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ 6.0.0</td>
<td>Sections 54 to 59.</td>
</tr>
</tbody>
</table>

Contract Note for or relating to the sale or purchase of any stock or marketable security, which note is made or executed in pursuance and in consequence of the exercise of an option given or taken under a contract duly stamped, and bears on its face a certificate by the broker, agent, or other person referred to in section 56 of this Act to the effect that it is made or executed in the exercise of an option for which a duly stamped contract note has been rendered on the date mentioned in the certificate—

For every £100, or fractional part of £100, of the face value of such stock or marketable security—

<table>
<thead>
<tr>
<th>Amount of Duty</th>
<th>Reference to sections of this Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ 0.0.3</td>
<td>Sections 53.</td>
</tr>
<tr>
<td>Nature of Instrument</td>
<td>Amount of Duty (£ s. d.)</td>
</tr>
<tr>
<td>----------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>CONTRACT giving or taking any option to purchase or sell any stock or marketable security at a future time at a certain price—</td>
<td>0 0 0</td>
</tr>
<tr>
<td>For every £100 or fractional part of £50, of the face value of such stock or marketable security in respect of each option</td>
<td>0 0 6</td>
</tr>
<tr>
<td>CONVEYANCE or Transfer on sale of any property (not otherwise charged), including contract or agreement for sale—</td>
<td>0 0 0</td>
</tr>
<tr>
<td>(a) In the case of any marketable security of any amount or value or in the case of any other property where the amount or value of the consideration for the sale does not exceed £50 and the conveyance or transfer contains a statement certifying that the transaction thereby effected does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration exceeds £500—</td>
<td>0 0 0</td>
</tr>
<tr>
<td>Where the amount or value of the consideration for the sale—</td>
<td>0 0 0</td>
</tr>
<tr>
<td>Does not exceed £50</td>
<td>0 5 0</td>
</tr>
<tr>
<td>Exceeds £50 and does not exceed £100</td>
<td>0 10 0</td>
</tr>
<tr>
<td>Exceeds £100, for every £100, or fractional part of £100, of such amount or value</td>
<td>0 10 0</td>
</tr>
<tr>
<td>(b) In any other case—</td>
<td>0 0 0</td>
</tr>
<tr>
<td>Where the amount or value of the consideration for the sale—</td>
<td>0 0 0</td>
</tr>
<tr>
<td>Does not exceed £50</td>
<td>0 10 0</td>
</tr>
<tr>
<td>Exceeds £50 and does not exceed £100</td>
<td>1 0 0</td>
</tr>
<tr>
<td>Exceeds £100, for every £100, or fractional part of £100, of such amount or value</td>
<td>1 0 0</td>
</tr>
<tr>
<td>Exemptions—</td>
<td>0 0 0</td>
</tr>
<tr>
<td>Grant of land from the Crown.</td>
<td>0 0 0</td>
</tr>
<tr>
<td>Conveyance, whether on sale or otherwise, to the Crown, and to any person on behalf of the Crown.</td>
<td>0 0 0</td>
</tr>
<tr>
<td>CONVEYANCE or Transfer of any share or shares in the stock, funds, or capital of any corporation, company, or society whatever—</td>
<td>0 0 0</td>
</tr>
<tr>
<td>For every £50 or fractional part of £50, of the value of the share or shares</td>
<td>0 0 6</td>
</tr>
<tr>
<td>CONVEYANCE operating as a voluntary disposition inter vivos of any property—One half of the duties payable in the case of conveyance or transfer on sale, but substituting the value of the property conveyed for the amount or value of the consideration for the sale, but the duty in no case to be less than One Pound.</td>
<td>1 0 0</td>
</tr>
<tr>
<td>CONVEYANCE of any other kind not before charged</td>
<td>1 0 0</td>
</tr>
<tr>
<td>DOCUMENT or other INSTRUMENT made for the purpose of securing periodical payments provided for by a separate conveyance on sale, in respect of which provision for periodical payments such conveyance on sale is chargeable with ad valorem duty, of whatever description and howsoever otherwise chargeable...</td>
<td>No sum higher than 10s.</td>
</tr>
<tr>
<td>DEED (except as otherwise provided in this Schedule)—</td>
<td>0 0 0</td>
</tr>
<tr>
<td>For any deed where the consideration money therein expressed is not more than £100</td>
<td>0 5 0</td>
</tr>
<tr>
<td>For every additional £100, up to a total of £400, a further sum of</td>
<td>0 5 0</td>
</tr>
<tr>
<td>For every deed or transfer of any kind whatsoever not otherwise specified in this Schedule</td>
<td>1 0 0</td>
</tr>
</tbody>
</table>

LEASE
Stamp Duties Act—1923.

<table>
<thead>
<tr>
<th>Nature of Instrument</th>
<th>Amount of Duty</th>
<th>Reference to sections of this Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>LEASE (not being a lease made subsequently to and in conformity with a duly stamped agreement for a 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—</td>
<td>£ s. d.</td>
<td>Sections 72 to 74.</td>
</tr>
<tr>
<td>Where the rate of the rent does not exceed £50 per annum</td>
<td>0 2 6</td>
<td></td>
</tr>
<tr>
<td>Where the same exceeds £50 and does not exceed £100</td>
<td>0 5 0</td>
<td></td>
</tr>
<tr>
<td>Where the same exceeds £100, for every £50 or fractional part of £50 thereof</td>
<td>0 5 0</td>
<td></td>
</tr>
<tr>
<td>Of any other kind whatsoever</td>
<td>1 0 0</td>
<td></td>
</tr>
<tr>
<td>LEASE made subsequently to and in conformity with a duly stamped agreement for a lease</td>
<td>0 2 6</td>
<td></td>
</tr>
</tbody>
</table>

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.

LETTER OF ALLOTMENT or any other document having the effect of a letter of allotment of any share, or part of any share, in any company or proposed company; and SCRIP CERTIFICATE, scrip, or other document entitling any person to become the proprietor of any share, or part of any share, in any company or proposed company | 0 0 1 | Section 75. |

MORTGAGE, BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY to confess and enter up judgment—
Being the only or principal or primary security for the payment or repayment of money—
For every £100 or fractional part of £100 (not reckoning any money to be advanced for the insurance of any property comprised in the security against damage by fire) | 0 2 6 |

Where any further money is added to the money already secured.

Exemption—
Every collateral or auxiliary or additional or substituted security, or security by way of further assurance for the above-mentioned purpose, where the principal or primary security is duly stamped.

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—
1. 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.
2. Any instrument or order for the receipt of any salary or wages.
3. Any instrument or order for the receipt of dividends or interest when made for the receipt of one payment only.

RECEIPT—Every receipt for Forty Shillings or upwards | 0 0 2 | Sections 82 and 84. |

Exemptions—
1. Receipt for payment of municipal or district council rates.
2. Receipt written upon any instrument duly stamped under 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

RECEIPT—Exemptions—continued.

4. Receipt for money paid into any charitable institution, or for money paid into any Registered Building or Friendly Society by any member of such Society on account of subscriptions, or for money paid into any Fire, Life, Personal Accident, Fidelity, Guarantee, Live Stock, Plate Glass, Marine, or other Insurance or Assurance Company on account of premiums, or into any Post Office or other Savings Bank established in pursuance of any Act on deposit.

5. Receipt for money withdrawn by any depositor from the Savings Bank.

6. Receipt or discharge given by any seaman, laborer, or menial servant for the payment of wages.

7. Receipt for money paid by any Friendly or Benefit Society for sick pay.

8. Receipt for money less than Five Pounds paid to any person by way of gift or gratuity.

Sections 85 to 90. TOTALIZATOR.—A duty to be paid upon the gross takings of every Five per centum like principle.

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. Bills, bonds, debentures, and other securities issued by the Government of the Commonwealth in connection with any loan raised by the said Government for any of the purposes of the recent war, and any coupons or interest warrants issued in connection with any such security.

7. Bond on appointment of a special bailiff.

8. Memorandum of association, articles of association, and rules and regulations of any incorporated company, association, or society.


10. Mortgage bonds guaranteed by the Government of South Australia.

11. Articles or indentures of apprenticeship.

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. Conveyance on sale of any goods, wares, merchandise, horses, cattle, sheep, or other movable chattels when the value does not exceed £20.

15. Any transfer of any fire, personal accident, fidelity, guarantee, live stock, plate glass, or marine insurance or assurance policy.

16. Any cemetery leases.

FORM A.

We have this day received from bags of wheat, containing bushels lbs., to be stored subject to the following conditions:—

We claim to have the offer, at market price, of all wheat stored with us. Should we purchase, our terms are twelve months' storage free. After that time a charge will be made of per bushel per month. Should we not purchase, we will deliver to the storer, or his order, wheat of a quality equal to that originally received, either at station where wheat was stored, or at the nearest shipping port, at our option, the storer paying all charges thereon, which can be ascertained from the agent at the time of delivery.

For......................... .........................Agent.

THE
THE THIRD SCHEDULE.

Form of Annual Licence to be issued to any Company, Person, or Firm of Persons which carries on or desires to carry on in South Australia any Life, Personal Accident, Fire, Fidelity, Guarantee, Live Stock, Plate Glass, Marine, or other Assurance or Insurance Business.

Name of company, person, or firm of persons 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 of persons during the year ended 31st December, 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 Duties Act, 1923, to carry on in South Australia [life, personal accident, fire, fidelity, guarantee, live stock, plate glass, marine, or other] assurance and insurance business during the above-named period.

Dated at the office of the Commissioner of Stamps at Adelaide this day of , nineteen hundred and

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 Duties Act, 1923.

THE FOURTH SCHEDULE.

Amusements duty shall be payable as follows:

1. Where the payment, excluding the amount of duty—
   (1) does not exceed threepence
   (2) exceeds threepence, but does not exceed sixpence
   (3) exceeds sixpence, for every sixpence or fractional part of sixpence of such payment

2. Members’ or season tickets

3. In cases where properly constructed barriers or mechanical contrivances which automatically register the actual number of persons admitted through or past such barriers or contrivances as the means of gaining admission to an amusement are permitted to be used in lieu of duly stamped tickets, duty at such of the above rates as may be applicable upon the total of the returns made by the promoter of such amusement calculated as though the numbers registered had been tickets issued.
Table showing how the Sections of the Acts Consolidated have been dealt with.

<table>
<thead>
<tr>
<th>Section of Repealed Act</th>
<th>Remarks</th>
<th>Section of Consolidating Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stamp Act No. 372 of 1886—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>s. 1 ..................</td>
<td>&quot;the construction and for the purposes of&quot;</td>
<td></td>
</tr>
<tr>
<td>s. 2 ..................</td>
<td>omitted as unnecessary</td>
<td></td>
</tr>
<tr>
<td>s. 3 ..................</td>
<td>In the definition of &quot;Die&quot; &quot;expressing or&quot;</td>
<td></td>
</tr>
<tr>
<td>s. 4 ..................</td>
<td>has been omitted, as that phrase is not used</td>
<td></td>
</tr>
<tr>
<td>s. 5 ..................</td>
<td>elsewhere in the Act with respect to stamp</td>
<td></td>
</tr>
<tr>
<td>s. 6 ..................</td>
<td>duties</td>
<td></td>
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<tr>
<td>s. 7 ..................</td>
<td>In the definition of &quot;stamped&quot; &quot;according to&quot;</td>
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<tr>
<td>s. 8 ..................</td>
<td>law&quot; has been omitted as unnecessary</td>
<td></td>
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<tr>
<td>s. 9 ..................</td>
<td>In the definition of &quot;duty&quot; &quot;stamp&quot; has</td>
<td></td>
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<tr>
<td>s. 10 ................</td>
<td>been omitted so as to cover all duties imposed by the Act</td>
<td></td>
</tr>
<tr>
<td>s. 11 ................</td>
<td>&quot;in any court of law or equity&quot; omitted as unnecessary</td>
<td></td>
</tr>
<tr>
<td>s. 12 ................</td>
<td>&quot;adhesive&quot; inserted, being implied</td>
<td></td>
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<tr>
<td>s. 13 ................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>s. 14 ................</td>
<td>&quot;It&quot; in (1) has been expanded to &quot;the portion of such instrument containing or relating to each such matter&quot; so as to make the meaning clearer</td>
<td></td>
</tr>
<tr>
<td>s. 15 ................</td>
<td>&quot;also&quot; in (2) has been expanded to &quot;in addition to being charged with such ad valorem duty&quot; for the same reason</td>
<td></td>
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<tr>
<td>s. 16 ................</td>
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</table>

As amended by 1216, 1915, s. 4. | Reference to heirs or successors of the Sovereign unnecessary by reason of Acts Interpretation Act, 1915, s. 4 | 11 (1), (2) |
| Repealed by 526, 1891, s. 2 | | 15 |
| (As amended by 789, 1902, s. 40, and extended by ibid., s. 41) "deeds or documents" in 789, 1902, s. 41 interpreted as "any instrument". Passage "or up to the time when such instrument is stamped under the authority of this section, whichever is the earlier time" inserted as necessarily implied | | 20 |
| | | 5 (3) |
Table showing how the Sections of the Acts Consolidated have been dealt with—contd.

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<tr>
<td>s. 17 ........</td>
<td>&quot;Court of Civil Judicature&quot; interpreted as &quot;civil proceedings&quot;</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>&quot;Judge&quot; interpreted as &quot;presiding Judge, Special Magistrate, or Justice.&quot;</td>
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<tr>
<td></td>
<td>&quot;by-law interpreted as &quot;under this Act.&quot;</td>
<td></td>
</tr>
<tr>
<td>s. 18 ........</td>
<td>&quot;by-law&quot; has been interpreted as &quot;by this Act&quot;</td>
<td>22</td>
</tr>
<tr>
<td>s. 19 ........</td>
<td>It has been expressly provided that an appellant to Supreme Court direct must first pay duty. &quot;Appellant&quot; in (1) has been interpreted &quot;person forwarding the statement.&quot;</td>
<td>23</td>
</tr>
<tr>
<td>s. 20 ........</td>
<td>The section has been drafted so as to make it have reference exclusively to applications to the Commissioner for an expression of opinion with reference to instruments</td>
<td>24</td>
</tr>
<tr>
<td>s. 21 ........</td>
<td>&quot;He&quot; in the penultimate line has been interpreted as referring to the person inspecting and not to the Commissioner.</td>
<td>25</td>
</tr>
<tr>
<td>s. 22 ........</td>
<td>The words &quot;chargeable with any duty&quot; have been inserted after &quot;instrument&quot; in second line to express more clearly obvious intention.</td>
<td>26</td>
</tr>
<tr>
<td>s. 24 ........</td>
<td>Repealed by 789, 1902, s. 3 and Schedule</td>
<td>27</td>
</tr>
<tr>
<td>s. 25 ........</td>
<td></td>
<td>10</td>
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<tr>
<td>s. 26 ........</td>
<td></td>
<td>109</td>
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<tr>
<td>s. 27 ........</td>
<td></td>
<td>43</td>
</tr>
<tr>
<td>s. 28 ........</td>
<td>Repealed by 789, 1902, s. 3 and Schedule and new section substituted by ibid., s. 25</td>
<td>45</td>
</tr>
<tr>
<td>s. 29 ........</td>
<td>&quot;and&quot; substituted for &quot;or&quot; in second line of subdivision (3). &quot;and&quot; in fourth line struck out as unnecessary</td>
<td>46</td>
</tr>
<tr>
<td>s. 30 ........</td>
<td></td>
<td>47, 48 (1)</td>
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<td>s. 31 ........</td>
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<td>47</td>
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<tr>
<td>s. 32 (1) ........</td>
<td></td>
<td>48 (5)</td>
</tr>
<tr>
<td>s. 32 (2), (3), (4) ........</td>
<td>(As extended by 1244, 1916, s. 26 (2))</td>
<td>50</td>
</tr>
<tr>
<td>s. 33 ........</td>
<td>(As extended by 1244, 1916, s. 26 (2)) &quot;liable&quot; to duty &quot;interpreted as &quot;chargeable with duty.&quot;</td>
<td>51</td>
</tr>
<tr>
<td>s. 34 (1) ........</td>
<td>(As extended by ibid.) &quot;liable to duty&quot; interpreted as &quot;chargeable with duty.&quot; Words referring to the issuer of coupons and interest warrants inserted to give grammatical effect to 1244, 1916, s. 26 (2)</td>
<td>48 (3)</td>
</tr>
<tr>
<td>s. 34 (2), (3) ........</td>
<td></td>
<td>52</td>
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<td>s. 35 ........</td>
<td></td>
<td>53</td>
</tr>
<tr>
<td>s. 36 ........</td>
<td>(As extended by 789, 1902, s. 28)</td>
<td>60</td>
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<tr>
<td>s. 37 ........</td>
<td></td>
<td>65</td>
</tr>
<tr>
<td>s. 38 ........</td>
<td></td>
<td>66 and Second Schedule</td>
</tr>
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</table>
### Table showing how the Sections of the Acts Consolidated have been dealt with—contd.

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<th>Section of Repealed Act</th>
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<th>Section of Consolidating Act</th>
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<td><strong>Stamp Act No. 372 of 1886—</strong></td>
<td></td>
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<tr>
<td>s. 40</td>
<td></td>
<td>67</td>
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<tr>
<td>s. 41</td>
<td>(As amended by 1216, 1915, s. 5)</td>
<td>68</td>
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<tr>
<td>s. 42</td>
<td></td>
<td>69</td>
</tr>
<tr>
<td>s. 43</td>
<td>“Conveyance or sale” interpreted “conveyance on sale”</td>
<td>70</td>
</tr>
<tr>
<td>s. 44</td>
<td>Repealed by 789, 1902, s. 3 and Schedule</td>
<td>—</td>
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<tr>
<td>s. 45</td>
<td></td>
<td>106</td>
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<tr>
<td>s. 46</td>
<td>Repealed by ibid., s. 3</td>
<td>—</td>
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<tr>
<td>s. 47</td>
<td></td>
<td>107</td>
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<tr>
<td>s. 48</td>
<td></td>
<td>108</td>
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<td>s. 49</td>
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<td>110</td>
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<tr>
<td>s. 50</td>
<td></td>
<td>111</td>
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<tr>
<td>s. 51</td>
<td></td>
<td>112</td>
</tr>
<tr>
<td>Schedule</td>
<td>Repealed by 789, 1902, s. 3 and Schedule</td>
<td>—</td>
</tr>
</tbody>
</table>

**The Stamp Act Amendment Act, No. 789 of 1902—**

| s. 1                   | Short title and commencement | — |
| s. 2                   | Division of Act              | — |
| s. 3                   | Repeal                       | — |
| s. 4                   | Omitted as regulations referred to in section have since been revoked | — |
| s. 5 (part)            | Reference to heirs or successors of the Sovereign unnecessary by reason of Acts Interpretation Act, 1915, s. 4 | 5 (1) |
| s. 5 (1)               | “which may from time to time be chargeable by law” omitted and “chargeable” substituted | 9 |
| s. 5 (2)               | Omitted as unnecessary       | — |
| s. 6                   | “Either” has been altered to “one,” in contemplation of agreements to which there may be more than two parties | 28 |
| s. 7                   | (As amended by 1216, 1915, s. 6 (1). Definition of “Company” struck out and definition of “person” substituted. This is more in keeping both with the terms of the definition and the phraseology of the Act. The meaning of the Act is not altered | 32 |
| s. 8                   | (As amended by ibid., s. 6 (2). “Whether corporate or unincorporate” has been struck out in view of the inclusion of the phrase in the definition of “company” in the preceding section | 33 (1) |
| s. 9                   |                                | 34 |
| s. 10                  |                                | Second Schedule |
| s. 11                  |                                | “Annual Licence” |
| s. 12                  |                                | Ibid. |
|                        |                                | “Annual Licence” |

*Table*
Table showing how the Sections of the Acts Consolidated have been dealt with—contd.

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<td>The Stamp Act Amendment Act, No. 789 of 1902—</td>
<td></td>
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<tr>
<td>s. 13.</td>
<td></td>
<td>35 (1), (2)</td>
</tr>
<tr>
<td>s. 14.</td>
<td></td>
<td>35 (3)</td>
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<tr>
<td>s. 15.</td>
<td></td>
<td>35 (4)</td>
</tr>
<tr>
<td>s. 16.</td>
<td></td>
<td>36</td>
</tr>
<tr>
<td>s. 17.</td>
<td></td>
<td>37 (1)</td>
</tr>
<tr>
<td>s. 18.</td>
<td>&quot;When called upon&quot; interpreted &quot;in accordance with the summons.&quot;</td>
<td>37 (2)</td>
</tr>
<tr>
<td>s. 19.</td>
<td>&quot;duty payable thereunder&quot; interpreted &quot;duty payable in respect of any annual licence.&quot; &quot;Assessment of duty&quot; in the proviso interpreted &quot;amount of duty payable&quot; to distinguish such case from a question as to liability to duty.</td>
<td>38</td>
</tr>
<tr>
<td>s. 20.</td>
<td>&quot;Company liable to duty&quot; interpreted as &quot;company required to take out an annual licence&quot; concluding words added in explanation of word &quot;payment&quot;.</td>
<td>39</td>
</tr>
<tr>
<td>s. 21.</td>
<td>To &quot;renew&quot; a licence interpreted as &quot;after the expiration of one annual licence, to take out another annual licence.&quot;</td>
<td>40</td>
</tr>
<tr>
<td>s. 22.</td>
<td></td>
<td>43 (1), (2)</td>
</tr>
<tr>
<td>s. 23.</td>
<td></td>
<td>33 (3), 41 (3)</td>
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<tr>
<td>s. 24.</td>
<td></td>
<td>42</td>
</tr>
<tr>
<td>s. 25.</td>
<td></td>
<td>44 and Second Schedule</td>
</tr>
<tr>
<td>s. 26.</td>
<td></td>
<td>49</td>
</tr>
<tr>
<td>s. 27.</td>
<td></td>
<td>47, 48 (2)</td>
</tr>
<tr>
<td>s. 28.</td>
<td></td>
<td>60, 63, 64</td>
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<tr>
<td>s. 29.</td>
<td></td>
<td>72 and Second Schedule</td>
</tr>
<tr>
<td>s. 30.</td>
<td>&quot;in any lease or agreement for a lease&quot; inserted after &quot;stipulated&quot; to more clearly express obvious meaning.</td>
<td>73</td>
</tr>
<tr>
<td>s. 31.</td>
<td>&quot;Any letting&quot; interpreted &quot;the letting of any lands&quot; for conformity with clause 71.</td>
<td>74</td>
</tr>
<tr>
<td>s. 32 (1).</td>
<td></td>
<td>83</td>
</tr>
<tr>
<td>s. 32 (2).</td>
<td></td>
<td>83</td>
</tr>
<tr>
<td>s. 33.</td>
<td>(As amended by 1916, 1915, s. 7).</td>
<td>83, 84</td>
</tr>
<tr>
<td>s. 34.</td>
<td>(As amended by ibid., s. 8)</td>
<td>86, 87, 88</td>
</tr>
<tr>
<td></td>
<td>&quot;except in Northern Territory when after any race meeting there shall be forwarded within one calendar month&quot; omitted as obsolete.</td>
<td></td>
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<tr>
<td></td>
<td>&quot;by-law&quot; struck out and &quot;upon the gross takings of any totalizator&quot; substituted as making the meaning clearer.</td>
<td></td>
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<tr>
<td></td>
<td>&quot;held or conducted by such club, committee, or association&quot; inserted as being necessarily implied.</td>
<td></td>
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<tbody>
<tr>
<td><strong>First Schedule</strong></td>
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<tr>
<td>The Stamp Act Amendment Act, No. 789 of 1902—</td>
<td></td>
<td></td>
</tr>
<tr>
<td>s. 35</td>
<td>Section limited in application to stamp duty upon gross takings of totalizer</td>
<td>89</td>
</tr>
<tr>
<td>s. 36</td>
<td>It has been expressly provided that the Deputy Commissioner is to give security.</td>
<td>90</td>
</tr>
<tr>
<td>s. 37</td>
<td>&quot;By-law&quot; in (1) and (3) interpreted as &quot;by this Act.&quot;</td>
<td>85</td>
</tr>
<tr>
<td>s. 38</td>
<td></td>
<td>11 (3)</td>
</tr>
<tr>
<td>s. 39</td>
<td>Amendment of 372, s. 15</td>
<td>20 (3) (c)</td>
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<tr>
<td>s. 40</td>
<td>Acts repealed</td>
<td></td>
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<tr>
<td>s. 41</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Second Schedule</strong></td>
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<tr>
<td>(As amended by 837, 1903, s. 2; 849, 1904, s. 2; 885, 1905, s. 2; 1216, 1915, s. 9; 1244, 1916, s. 22.) Schedule has been so drafted that in every case amount of duty (but not liability to duty) may be ascertained from Schedule alone</td>
<td>17, 30</td>
<td></td>
</tr>
<tr>
<td>Item 14 of General Exemptions from all Stamp Duties omitted as being meaningless: Even if &quot;of&quot; read for &quot;or&quot;, in conflict with 372, 1886, s. 9</td>
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<td></td>
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<tr>
<td><strong>Third Schedule</strong></td>
<td></td>
<td></td>
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<tr>
<td>(As amended by 1216, 1916, s. 9)</td>
<td>Third Schedule</td>
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<tr>
<td>s. 1</td>
<td>Short title and incorporation</td>
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<tr>
<td>s. 2</td>
<td>Amendment of 789, 1902, Second Schedule (as amended by 885, 1905, s. 3)</td>
<td>48 (3)</td>
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<tr>
<td>s. 3</td>
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<tr>
<td>The Stamp Act Further Amendment Act, No. 849 of 1904—</td>
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<tr>
<td>s. 1</td>
<td>Short title and incorporation</td>
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</tr>
<tr>
<td>s. 2</td>
<td>Amendment of 789, 1902, Second Schedule</td>
<td></td>
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<tr>
<td>The Stamp Act Further Amendment Act, No. 885 of 1905—</td>
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<tr>
<td>s. 1</td>
<td>Short title and incorporation</td>
<td></td>
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<tr>
<td>s. 2</td>
<td>Amendment of 789, 1902, Second Schedule</td>
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<tr>
<td>s. 3</td>
<td>Amendment of 837, 1903, s. 2</td>
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<tr>
<td>Schedule</td>
<td></td>
<td>Form A. Second Schedule</td>
</tr>
<tr>
<td>Stamp Act Further Amendment Act, No. 1216 of 1915</td>
<td>Short title</td>
<td></td>
</tr>
<tr>
<td>s. 1</td>
<td>Incorporation with other Acts</td>
<td></td>
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<td>Amendment of 372, 1886, s. 11</td>
<td>—</td>
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<td>s. 4.</td>
<td>Amendment of ibid., s. 41</td>
<td>—</td>
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<tr>
<td>s. 5.</td>
<td>Amendment of 789, 1902, ss. 8, 9</td>
<td>—</td>
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<tr>
<td>s. 6.</td>
<td>Amendment of ibid., s. 33</td>
<td>—</td>
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<td>s. 7.</td>
<td>Amendment of ibid., s. 34</td>
<td>—</td>
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<tr>
<td>s. 9.</td>
<td>Amendment of ibid., Second and Third Schedules</td>
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<tr>
<td>s. 10.</td>
<td>Coming into operation of Act</td>
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<td>s. 11.</td>
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<td>60</td>
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<td>s. 12.</td>
<td>(As amended by 1244, 1916, c. 23)</td>
<td>61</td>
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<tr>
<td>s. 13.</td>
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<td>62</td>
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<td>s. 14.</td>
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<td>s. 15.</td>
<td></td>
<td>5 (2)</td>
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<tr>
<td>s. 16.</td>
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<td>s. 17.</td>
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<td>55</td>
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<tr>
<td>s. 18.</td>
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<td>56, 57, 58</td>
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<tr>
<td>s. 19.</td>
<td></td>
<td>59 and 60</td>
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<tr>
<td>s. 20.</td>
<td>&quot;or exchanged&quot; deleted after &quot;sold&quot; in last line of subsection (1), &quot;shall mark such conveyance as duly stamped&quot; interpreted as &quot;shall stamp such conveyance with a particular stamp denoting that it is duly stamped&quot; for conformity with section 23, &quot;unused&quot; substituted for &quot;spoiled,&quot; so as to agree in substance and in form with 372, 1886, s. 45</td>
<td>31</td>
</tr>
<tr>
<td>s. 21.</td>
<td>(As amended by 1244, 1916, s. 24)</td>
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<td>s. 22.</td>
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<td>78</td>
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<tr>
<td>s. 23.</td>
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<td>Second Schedule</td>
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<td>s. 24.</td>
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<td>s. 25.</td>
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<td>s. 26.</td>
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<td>s. 27.</td>
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<td>81</td>
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<tr>
<td>s. 28.</td>
<td></td>
<td>Second Schedule</td>
</tr>
<tr>
<td>s. 29.</td>
<td>(As amended by 1244, 1916, s. 25). Provision for charging duty and amount of duty chargeable omitted as being provided for by Second Schedule. All the words after &quot;inter vivos&quot; in subsection (3) left out, as being meaningless in view of amendment made by 1244, 1916, s. 25, in preceding part of subsection.</td>
<td>71</td>
</tr>
<tr>
<td>s. 30.</td>
<td></td>
<td>Second Schedule</td>
</tr>
<tr>
<td>s. 31.</td>
<td>Repealed by 1374, 1919, s. 3</td>
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</tbody>
</table>
Table showing how the Sections of the Acts Consolidated have been dealt with—contd.

<table>
<thead>
<tr>
<th>Section of Repealed Act</th>
<th>Remarks</th>
<th>Section of Consolidating Act</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Stamp Act Amendment Act, No. 1244 of 1916</td>
<td></td>
<td></td>
</tr>
<tr>
<td>s. 1</td>
<td>Short titles</td>
<td>—</td>
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<tr>
<td>s. 2</td>
<td>Incorporation</td>
<td>—</td>
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<tr>
<td>s. 3</td>
<td>Arrangement of Act</td>
<td>—</td>
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<tr>
<td>s. 4</td>
<td>Commencement of Part I</td>
<td>91</td>
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<td>s. 5</td>
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<td>s. 6</td>
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<td>s. 7</td>
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<td>94</td>
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<td>s. 8</td>
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<td>s. 9</td>
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<td>96</td>
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<td>s. 10</td>
<td></td>
<td>97</td>
</tr>
<tr>
<td>s. 11</td>
<td></td>
<td>98 and Second Schedule</td>
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<tr>
<td>s. 12</td>
<td></td>
<td>99</td>
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<tr>
<td>s. 13</td>
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<td>s. 14</td>
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<td>101</td>
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<tr>
<td>s. 15</td>
<td>“but of other descriptions” omitted as unnecessary</td>
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<td>s. 16</td>
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<td>103</td>
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<tr>
<td>s. 17</td>
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<td>s. 18</td>
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<td>105</td>
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<td>s. 19</td>
<td>Unnecessary in view of consolidation</td>
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<tr>
<td>s. 20</td>
<td></td>
<td>47, 48 (1)</td>
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<tr>
<td>s. 21</td>
<td>Repealed by 1277, 1917, s. 2</td>
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<tr>
<td>s. 22</td>
<td>Amendment of 789, 1902, Second Schedule</td>
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<tr>
<td>s. 23</td>
<td>Amendment of 1216, 1915, s. 12</td>
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<td>s. 24</td>
<td>Amendment of ibid., s. 21</td>
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<tr>
<td>s. 25</td>
<td>Amendment of ibid., s. 29</td>
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<td>s. 26 (1)</td>
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<td>48 (5), 49, 48 (3)</td>
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<td>Second Schedule general exemptions</td>
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<tr>
<td>s. 28</td>
<td>Repealed by 1374, 1919, s. 4</td>
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<td>Short titles</td>
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<td>Repeal of 1244, 1916, s. 21</td>
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<td>Incorporation with other Acts</td>
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<td>Repeal of 1244, 1916, s. 28</td>
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