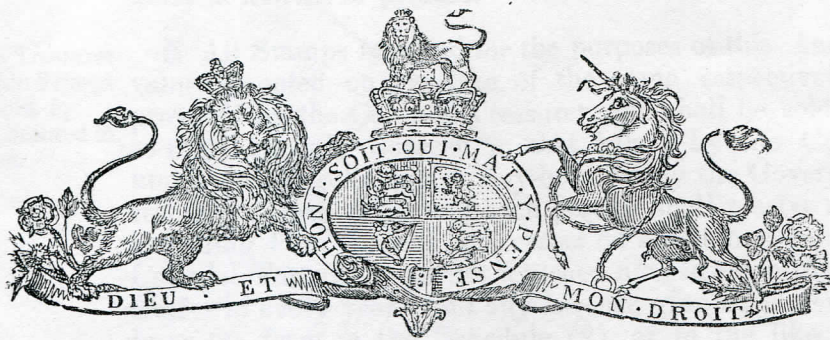


T A S M A N I A.



1 8 6 3.

ANNO VICESIMO-SEPTIMO

VICTORIÆ REGINÆ,

No. 38.

*See 27 the no 55  
29 " " 33  
Repealed 434 " " 2*



AN ACT to provide for the raising of Stamp Duties in *Tasmania*. [24 *Sep'tember*, 1863.]

WHEREAS it is expedient to obtain a portion of the Public Revenue of this Colony from Stamp Duties: Be it therefore enacted by His Excellency the Governor of *Tasmania*, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

PREAMBLE.

1 From and after the First day of *October* there shall be raised, levied, and paid, in and throughout this Colony, for and in aid of the Public Revenue, for and in respect of the several instruments, matters, and things described and mentioned in the Schedule (1), the several Stamp Duties or sums of money set down in figures against the same respectively, or otherwise specified or set forth in the said Schedule (1), which said Schedule (1), and the several provisions, regulations, and directions therein contained with respect to the said Duties, and the instruments, matters, and things charged therewith, shall be deemed and taken to be a part of this Act, and shall be applied and put in execution accordingly.

Duties specified in Schedule (1) to be levied.

2 All monies received by virtue of this Act shall be paid into the Colonial Treasury, and form part of the General Revenue.

Appropriation.

3 Every Stamp Duty made payable by this Act shall be paid by the persons and for the instruments respectively enumerated and set forth in the Schedule (1).

By whom Duties to be paid.



Duties, how denoted.

**4** The Stamp Duties imposed and payable by this Act shall be denoted by one or more stamps impressed on adhesive paper, affixed to the vellum, parchment, paper, or other substance whereon the instrument, matter, or thing by this Act made chargeable with a Stamp Duty is written or printed.

Colonial Treasurer to provide Stamps to be sold by persons licensed to sell same.

**5** All Stamps required for the purposes of this Act shall have their values denoted on the face of the same respectively, and shall be provided by the Colonial Treasurer, and shall be sold by such persons as shall be duly licensed in that behalf by the Colonial Treasurer, under such regulations as may be made by the Governor in Council in respect of such sale; and such persons shall receive a commission not exceeding Four Pounds *per centum* on all Stamps issued to them by the Colonial Treasurer and not returned unused upon the First day of *December* in every year; and any Licence granted under this Section may be in the form in the Schedule (2), or to the like effect: Provided that it shall be lawful for any person to use, for the purposes of this Act, Stamps made and sold under the provisions of *The Post Office Act, 1853*.

Bank Notes not to be issued without Licence under penalty not exceeding £50.

**6** No persons, Company, or Copartnership shall issue any Bank Note without affixing thereto the Stamp by this Act provided to be affixed to Promissory Notes, without first receiving a Licence in the form in the Schedule (3) so to do from the Colonial Treasurer; and if any persons, Company, or Copartnership issue any such Note without such Licence, such persons, Company, or Copartnership shall forfeit and pay a penalty of not more than Fifty Pounds for each such offence.

Bankers may issue and re-issue unstamped Notes on rendering Accounts and paying composition.

*repealed OCT '63*  
**7** All persons and any Company or Copartnership carrying on the business of Bankers in this Colony, who shall be licensed under the provisions of this Act to issue and re-issue Bank Notes without affixing thereto the Stamp by this Act provided to be affixed to Promissory Notes, shall deliver to the Colonial Treasurer within Fourteen days after the last *Friday* in the Months of *March, June, September, and December* in every Year a just and true Account, in the form in the Schedule (4), verified by the signature of the Manager or Accountant of the Bank or the principal branch of the Bank established by such persons, Company, or Copartnership, of the amount or value of all their Bank Notes in circulation at the Bank and the several branches of the said Bank on *Friday* in every Week for the space of one Quarter of a Year prior to the Quarter-day immediately preceding the delivery of such Account, together with the average amount or value thereof according to such Account; and also to pay or cause to be paid into the Colonial Treasury, as a composition for the Duties which would otherwise have been payable, the sum of Ten Shillings for every One hundred Pounds and also for the fractional part of One hundred Pounds in value of such Bank Notes, being at the rate of Two Pounds *per centum per annum* upon the average amount or value of the Bank notes circulated by the said persons, Company, or Copartnership, according to the true intent and meaning of this Act; and it shall be lawful for the Colonial Treasurer to fix the time or times of making such payment; and if any such persons, Company, or Copartnership neglect or refuse to render any such Account in the form and at the time required by this Act, or at any time render or cause to be rendered a false Account, such persons, Company, or Copartnership shall forfeit the sum of One hundred Pounds: Provided that the first of such Accounts shall be a just and true Account of the amount or value of all their Bank Notes in circulation on *Friday* in every week from the day on which this Act comes into force to the Quarter-day immediately preceding the delivery of such Account.

Bankers neglecting or refusing to make Account, or rendering false Account, liable to penalty.

Proviso as to render of first Account.

£ 2.  
*repealed  
 to Oct  
 in Oct*



**8** The term "Bank Note" shall extend and apply to all Bills or Notes for the payment of money, by any persons, Company, or Co-partnership carrying on business as Bankers, to the bearer on demand.

Interpretation of "Bank Note."

*repealed & replaced*  
**9** Every Stamp when used for the purposes of this Act shall be cancelled by the person using the same writing or causing to be written upon or across such Stamp the date of the day and year of using the same, so that the Stamp may be appropriated to the instrument and rendered incapable of being used for any other, and in default thereof such Stamp shall be of no avail.

Stamps to be de-faced when used.

*repealed*  
**10** No instrument on which any Stamp Duty is imposed by this Act shall be receivable in evidence in any Court of Justice, or by Arbitrators, unless the same shall bear the Stamp or Stamps provided by this Act to be affixed to the same, duly obliterated or cancelled, except in case of a wilful delivery of an unstamped instrument upon proof of and conviction therefor as hereinafter provided.

Unstamped instruments not receivable in evidence.

*at Act - can pay £5 penalty*

**11** In case of the removal or loss of the Stamp affixed to any instrument, such instrument may be restamped in the presence of a Justice of the Peace, if he shall be satisfied, upon oath, of such removal or loss; and such Justice shall thereupon certify upon such instrument the restamping of the same, which shall thereupon be receivable in evidence.

Instruments from which Stamps lost may be restamped.

**12** Instruments by this Act made liable to Stamp Duties, made out of this Colony, may be stamped by the holder thereof in this Colony, within Two months after the same shall arrive in this Colony; and such stamping shall be made in the presence of a Justice of the Peace, who shall thereupon certify the same on the instrument so stamped.

Stamping of instruments made out of Colony.

*repealed & replaced*  
**13** Any instrument by this Act made liable to Stamp Duty which shall be delivered unstamped, may be stamped within Two months after the delivery thereof by the person liable to stamp the same; and such stamping shall be made in the presence of a Justice of the Peace, who shall thereupon certify the same on the instrument so stamped.

Instruments delivered unstamped may be stamped within Two months after delivery.

*repealed & replaced*  
**14** Every person liable by this Act to stamp any instrument who shall wilfully deliver any such instrument unstamped, shall for such offence forfeit and pay a penalty not exceeding Twenty Pounds; and, upon the trial of any information for this offence, it shall be sufficient to prove that such person neglected or refused to attend before a Justice of the Peace at the Police Office nearest the residence of such person, in order to stamp such instrument, after reasonable notice in writing to attend for such purpose shall have been personally served upon him.

Wilful delivery of unstamped instrument.

*repealed & replaced*  
**15** Every person who shall fraudulently stamp any instrument, or who shall use any Stamp previously affixed to any other instrument, or take or remove, or cause to be taken or removed, from any instrument any Stamp affixed to the same under the provisions of this Act, shall for such offence forfeit and pay a penalty not exceeding Twenty Pounds.

Fraudulently removing Stamps from instruments.



Forging or uttering forged Stamps felony.

**16** Whosoever shall fraudulently forge, alter, or imitate, or assist in forging, altering, or imitating, any Stamp made under the authority of this Act, or shall offer, utter, dispose of, or put off any forgery, alteration, or imitation of any such Stamp with intent to defraud, shall be guilty of felony, and being convicted thereof shall be liable to be imprisoned for Four years.

Recovery of penalties.

**17** All penalties imposed or made payable by this Act shall be recovered in a summary way before Two Justices of the Peace in the mode prescribed by *The Magistrates Summary Procedure Act*; and any person who thinks himself aggrieved by any penalty hereby made recoverable may appeal against the same in the mode prescribed by *The Appeals Regulation Act*.

19 Vict. No. 8. Appeal.

19 Vict. No. 10.

Appropriation of penalties.

**18** All penalties imposed under this Act shall be appropriated the one-half thereof to the General Revenue, and the other half thereof to the use of the person suing for the same.

Commencement of Act.

**19** This Act shall come into force and take effect from and after the First day of *October*, 1863.

Short Title.

**20** In referring to this Act it shall be sufficient to use the expression *The Stamp Act*.

SCHEDULE.

Sect. 1.

(1.)

Instruments.	Duty.	By whom paid.
Agreement or Memorandum of Agreement under hand only not otherwise charged or exempted, the matter thereof amounting in value to £10 or upwards, whether only evidence of a contract or obligatory, together with every Schedule, receipt, or other matter endorsed or attached..... <i>Proviso.</i> —Wherever the Agreement is contained or is evidenced by letters it shall be sufficient to stamp any one of such letters.	£ s. d.  0 1 0	By the person first executing such agreement.
Appraisement or valuation of any estate or effects or of any interest therein, or of dilapidations, repairs, materials, or artificer's work .....	0 1 0	By the person making the same.
Apprenticeship to a profession or trade ..... Excepting apprenticeships to the sea service or apprenticeships from "The Queen's Asylum for Destitute Children" or other public Charitable Institution, or any apprenticeship made under <i>The Deserted Wives and Children Maintenance Act</i> .	0 2 6	By the Apprentice, his guardians or friends.
Articles of Clerkship to Barrister, Solicitor, or Proctor in Tasmania.....	5 0 0	By the Clerk, his guardians or friends.
Attested Copy of any Instrument duly stamped under this Act .....	0 0 6	By the person requiring the same.
Award, except in cases where the amount claimed is less than £10.....	0 2 6	By the Arbitrator or Umpire.
Bills of Sale, each.....	0 2 6	By the person delivering same.
Certificate of Title, Transfer, Encumbrance, or other Instrument issued by the Recorder of Titles and evidencing a title to or interest in land.....	0 2 6	By the person entitled under same.

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 OCT 63.



Instruments.	Duty.	By whom paid.
Charter Party, or Agreement or Memorandum of, relating to freight .....	0 2 6	By the charterer.
Declaration of use or trust in writing, not being a Deed or Will .....	0 2 6	By the person making same.
Deed of any kind not otherwise charged or expressly exempted from Duty, and any duplicate thereof .....	0 2 6	By the person delivering same.
Inland Bills of Exchange and Promissory Notes, for every sum above £5 and not exceeding £25.	0 0 3	By the drawer or payee.
Exceeding £25 and not exceeding £50 .....	0 0 6	Ditto.
Exceeding £50 and not exceeding £100 .....	0 1 0	Ditto.
For every succeeding £100 or part thereof, additional .....	0 1 0	Ditto.
Exemptions—Bank Notes issued by licensed Bankers, Debentures issued by authority of the Government of Tasmania, and Treasury Bills.		
Lease of lands, houses, or other premises, not being by Deed, at a yearly rent exceeding £20, or any Counterpart .....	0 2 6	By the Lessee.
Letter of Attorney or Power of Attorney .....	0 2 6	If made out of the Colony by the Attorney. If made in the Colony by the party making the same.
Licence to Bankers to issue unstamped Notes, for every £100 represented by Notes issued under such Licence .....	2 0 0	
Policy of Assurance or Insurance, by whatever name called, whereby any sum of money shall be assured to be paid on the death of any person, where the sum insured does not exceed £250, for every £100 and any part of £100 .....	0 0 3	By the insurer.
Where the sum insured exceeds £250 and does not exceed £500, for every £100 and part of £100 .....	0 0 6	Ditto.
Where the sum exceeds £500 and does not exceed £1000, for every £100 and any part of £100 .....	0 1 0	Ditto.
Where the sum insured exceeds £1000, for every £100 beyond £1000 .....	0 1 0	Ditto.
Policy of Assurance or Insurance where any sum of money is contracted to be paid upon loss or damage by fire where such sum insured to be paid does not exceed £100 .....	0 0 6	By the insurer.
For every £100 and every part thereof exceeding £100, additional .....	0 0 6	Ditto.
Policy, Sea, of Assurance or Insurance where the premium contracted to be paid by or on behalf of the insurer does not exceed 10s. per cent. for each £100, or portion thereof insured .....	0 0 1	By the insurer.
Where the premium exceeds 10s. per cent. but does not exceed 25s. per cent. ....	0 0 2	Ditto.
Where the premium exceeds 25s. per cent. but does not exceed 30s. per cent. ....	0 0 4	Ditto.
Where the premium exceeds 30s. per cent. but does not exceed 40s. per cent. ....	0 0 8	Ditto.
Where the premium exceeds 40s. per cent. but does not exceed 50s. per cent. ....	0 0 9	Ditto.
Where the premium exceeds 50s. per cent. ....	0 1 0	Ditto.
Warrant of Attorney .....	0 2 6	By the giver of the same.

Removal  
Oct 163



Sect. 5.

(2.)

LICENCE TO SELL STAMPS.

UNDER and by virtue of the provisions of *The Stamp Act*, I do hereby license *A.B.*, of *Macquarie-street, Hobart Town, in Tasmania*, Stationer, to sell Stamps provided under and by virtue of the provisions of *The Stamp Act*.

Colonial Treasurer.

Sect. 6.

(3.)

BANKER'S LICENCE TO ISSUE PROMISSORY NOTES.

UNDER and by virtue of the provisions of *The Stamp Act*, I do hereby license *A.B.*, of *Macquarie-street, Hobart Town, Tasmania*, [or and *C.D.* of *Elizabeth-street, Hobart Town, Tasmania*, (if more than two set out names and addresses fully)] Banker [or Bankers,] [or the Company or Copartnership carrying on the business of Bankers at *Hobart Town, in Tasmania* aforesaid, under the style or firm of "*The Commercial Bank*,"] to issue from the Branch at *Hobart Town* of the Bank established by the said *A.B.* [or and *C.D.*, or the said Company or Copartnership] any Promissory Note for the payment of any sum of money not less than One Pound and payable at sight thereof, without affixing thereto the Stamp provided by *The Stamp Act* to be affixed thereto.

Colonial Treasurer.

Sect. 7.

(4.)

Name and Title as set forth in Licence— (Bank.)

Name of the Firm— (Firm.)

Insert Head Office or principal Place of Issue— (Place.)

An Account, pursuant to *The Stamp Act*, of the Amount or Value of the Notes of the said Bank in circulation on every *Friday* from *Friday*, the day of 18 to *Friday*, the day of 18 .

Average amount in Circulation during the Quarter ending *Friday*, the day of 18 .....£

I, being the Manager [or Accountant] of the Bank established by *A.B.* [or "*The Commercial Bank*"] at , do hereby certify that the above is a true Account of the Notes in circulation weekly by the above-named *A.B.* [or "*The Commercial Bank*"] during the period above named.

Dated day of 18 .

(Signature.)