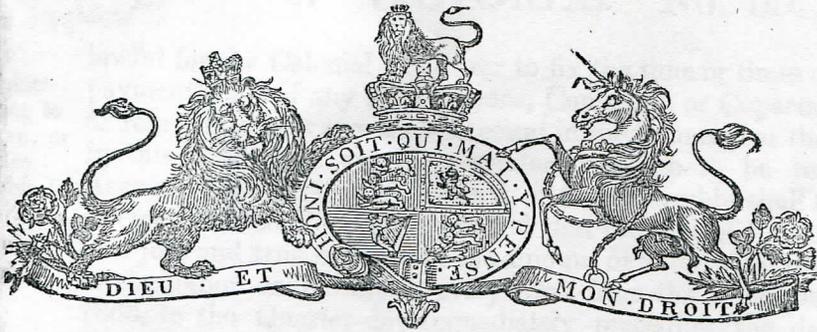


T A S M A N I A.



1863.

ANNO VICESIMO-SEPTIMO

VICTORIÆ REGINÆ,

No. 55.

Rep. by 34 O. No.



AN ACT to amend *The Stamp Act.*

[15 October, 1863.]

WHEREAS it is expedient to amend *The Stamp Act*: 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 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 some branch thereof established by such persons, Company, or Copartnership, of the amount or value of all their Bank Notes in circulation 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 shall pay or cause to be paid into the Colonial Treasury 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~~

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

— 10/- replaces £2 in Sept. Act.

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

Proviso as to render of first Account.

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 First day of *October*, 1863, to the Quarter-day immediately preceding the delivery of such Account.

Stamps to be defaced when used.

2 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, in words or figures, upon or across such Stamp the date of the month, the month, 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.

Unstamped instruments not receivable in evidence.

3 No instrument on which any Stamp Duty is imposed by this Act shall be receivable in evidence in any Court of Justice, or by any Arbitrators, or by the Recorder of Titles or the Land Titles Commissioners, 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, or except for the purpose of being made evidence in any criminal proceeding.

Instruments delivered unstamped may be stamped after delivery.

4 Any instrument by this Act made liable to Stamp Duty which shall be delivered unstamped, may be stamped at any time 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: Provided, however, that when any instrument shall be so stamped at any time after Sixty days from the delivery thereof unstamped, the person liable to stamp the same shall, in addition to stamping the same, pay into the hands of the Justice of the Peace a sum of Five Pounds for and on behalf of the General Revenue; and the Justice of the Peace shall thereupon certify the said payment as well as such stamping on such instrument, and shall cause all sums so received by him to be forthwith paid into the Colonial Treasury.

Wilful delivery of unstamped instrument.

5 Every person liable by this Act to stamp any instrument who shall wilfully deliver any such instrument unstamped, or insufficiently stamped, shall for every 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.

Where unstamped instruments produced as evidence Officer of Court to point out deficiency of Stamp.

6 Upon the production of any document, which by this Act is not receivable as evidence if unstamped or insufficiently stamped, at the trial of any cause or the hearing of any suit in any Court of Justice, the Officer of the Court whose duty it is to read such document shall call the attention of the Judge or presiding Officer

identical to spec 63.

New 11

£5 fee for New (old stamping after 60 days)

New

to any omission or deficiency of the proper stamp thereon; and the document if unstamped, or not sufficiently stamped, shall not be received in evidence unless the proper stamps shall then be placed by the person producing the instrument upon the same, and unless the sum of Five Pounds be at the same time paid into the hands of the Registrar or other Officer of the Court, who shall thereupon certify such stamping upon the said instrument; and all such sums so received shall by the person receiving the same be paid into the Colonial Treasury for the General Revenue. Defect how cured.

7 Every person who shall fraudulently stamp any instrument, or 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 every such offence forfeit and pay a penalty not exceeding Twenty Pounds: Provided, however, that the Manager, Cashier, or Accountant of any Bank may, within One week after receiving the same, affix the proper Stamp to any Bill of Exchange or Promissory Note, and may obliterate and cancel such Stamp whilst held by or on account of such Bank, notwithstanding that such Manager, Cashier, or Accountant shall not be the person made liable by this Act to stamp any such Bill of Exchange or Promissory Note. Fraudulently removing Stamps from instruments.

8 Nothing contained in this Act or *The Stamp Act* shall extend to any document or instrument signed or executed by any party thereto, or bearing date and signed or executed previously to the passing of this Act. Act not to extend to instruments dated previously to the passing of this Act.

9 Sections 7, 9, 10, 13, 14, 15, and Schedules (1), (3), (4) of *The Stamp Act* are hereby repealed, and Schedules (1), (3), (4) of this Act are substituted in lieu of such Schedules (1), (3), (4) respectively: Provided, however, that all Licences issued and all instruments stamped under and by virtue of the Sections or Schedules hereby repealed, and all things done in pursuance of or for the purpose of carrying the said Act into effect, shall be good, valid, and effectual, and shall be taken and deemed to have been issued, stamped, and done under this Act, anything herein contained to the contrary notwithstanding. Repeal of part of 27 Vict. No. 38. Proviso as to acts already done.

10 This Act and *The Stamp Act* shall be read and construed together as one Act. 27 Vict. No. 38 and this Act to be read together.

11 In referring to this Act it shall be sufficient to use the expression *The Stamp Act, No. 2.* Short Title.

SCHEDULE.

(1.)

<i>Instruments.</i>	<i>Duty.</i>	<i>By whom paid.</i>
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.
* Exemption—Bills of Lading.		
Appraisal 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	0 2 6	By the Apprentice, his guardians or friends.
* 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>		
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..... Exemption—Duplicates of such Instruments.	0 2 6	By the person entitled under same
Charter Party, or Agreement or Memorandum of, relating to freight	0 2 6	By the charterer.
* Exemption—Bills of Lading.		
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.
* Exemptions—Bonds given under <i>The Customs Acts</i> ; Duplicate of Grant Deeds.		
Inland Bills of Exchange and Promissory Notes, not exceeding £25.....	0 0 3	By the drawer or payee.
Exceeding £25 and not exceeding £50.....	0 0 6	By the drawer or payee.
Exceeding £50 and not exceeding £100	0 1 0	By the drawer or payee.
For every succeeding £50 or part thereof, additional	0 0 6	By the drawer or payee.
* Exemptions—Bank Notes issued by licensed Bankers, Drafts, Orders, Cheques on Bankers or others payable to bearer or order at sight or upon demand, 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.
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 so insured	0 0 3	By the insurer.
* Where the sum insured exceeds £250 and does not exceed £500, for every £100 and part of £100 so insured	0 0 6	By the insurer.

New Example

Removed Fee 6 £2 11/6 to Bankers

<i>Instruments.</i>	<i>Duty.</i>	<i>By whom paid.</i>
Where the sum exceeds £500 and does not exceed £1000, for every £100 and any part of £100 so insured	£ s. d. 0 1 0	By the insurer.
Where the sum insured exceeds £1000, for every £100 or part of £100 beyond £1000 so insured.	0 1 0	By the insurer.
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 so insured, additional	0 0 6	By the insurer.
Policy, Sea, of Assurance or Insurance where the premium contracted to be paid by or on behalf of the insured 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., for each £100 or portion thereof insured	0 0 2	By the insurer.
Where the premium exceeds 25s. per cent. but does not exceed 30s. per cent., for each £100 or portion thereof insured	0 0 4	By the insurer.
Where the premium exceeds 30s. per cent. but does not exceed 40s. per cent., for each £100 or portion thereof insured	0 0 8	By the insurer.
Where the premium exceeds 40s. per cent. but does not exceed 50s. per cent., for every £100 or portion thereof insured	0 0 9	By the insurer.
Where the premium exceeds 50s. per cent., for each £100 or portion thereof insured	0 1 0	By the insurer.
Warrant of Attorney	0 2 6	By the giver of the same.

(3.)

BANKER'S LICENCE TO ISSUE PROMISSORY NOTES.

UNDER and by virtue of the provisions of *The Stamp Act* and *The Stamp Act, No. 2*, 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 any Bank 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* and *The Stamp Act, No. 2*, to be affixed to any Promissory Note.

Colonial Treasurer.