

17. Duties to be paid in accordance with Act and regulations

- (1) All duties chargeable upon any instruments are to be paid and denoted according to the provisions in this Act contained, and subject to any express provision of this Act or any regulation may be denoted by stamps.
- (2) Subject to this Act the Governor may by regulation prescribe the use of impressed stamps, or adhesive coupons or adhesive stamps only, or any 2 of those modes of denoting duty only, on any class of instruments or under any specified circumstances either generally throughout the State or in any part thereof.
- (3)
 - (a) Where the Commissioner thinks it expedient so to do he may, instead of denoting the duty chargeable upon any instrument by stamps, require the amount of that duty to be paid to him in money and on receipt of the money the Commissioner shall issue a receipt therefor, showing that such duty has been paid in respect of those instruments.
 - (b) Any instrument to which a receipt issued under paragraph (a) relates shall, on production of that receipt, be deemed to have been duly stamped.

[Section 17 amended by No. 72 of 1965 s. 4; No. 9 of 1974 s. 10; No. 37 of 1979 s. 15.]