

The Stamp Act, 1882—Amendment

WESTERN AUSTRALIA

ANNO QUINQUAGESIMO SEPTIMO

VICTORIÆ REGINÆ

No. 31

An Act to amend 'The Stamp Act, 1882.'

[Assented to 13th October, 1893.]

Preamble

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title

1. This Act may be cited as 'The Stamp Act, 1882, Amendment Act, 1893,' and shall be incorporated with and form part of 'The Stamp Act, 1882,' hereinafter called the Principal Act.

Repeal of section 21 of Principal Act

2. The twenty-first section of the Principal Act is hereby repealed, but such repeal shall not be deemed to revoke any license heretofore granted under such section.

Colonial Treasurer may license vendors of stamps

3. (1) The Colonial Treasurer may, in his discretion, by writing under his hand, license vendors of stamps, and may direct how and under what conditions stamps may be issued to such vendors for sale, and what accounts of such stamps shall be kept by such vendors.

(2) Such licenses may be granted as aforesaid for any period of time, and may at any time be revoked by the Colonial Treasurer.

(3) The issue or revocation of any such licenses shall be notified in the 'Government Gazette.'

Licensed vendors of stamps to notify fact

4. (1) Notwithstanding anything contained in the Principal Act, all persons holding a license to sell stamps obtained thereunder shall cause a notification of such fact to be put up outside the place in which such stamps are sold, in such manner as the Colonial Treasurer may, by notice in the 'Government Gazette,' from time to time direct.

Publication of such notice

(2) The license to sell stamps of any such person, who does not comply with the provisions of this section within one month from the coming into operation of this Act, shall be deemed to be revoked from the expiration of such month.

Duty on annuity under Transfer of Land Act

5. Notwithstanding anything contained in the Principal Act, the sum of Ten shillings shall be the amount of duty chargeable upon any 'charge' under the provisions of the one hundred and fifth section of 'The Transfer of Land Act, 1893;' and such 'charge,' and the duty chargeable thereon, shall be deemed to be inserted in Schedule A to the Principal Act.

No duty to be charged on coupon for any sum less than £2

6. No duty shall be chargeable on any coupon or warrant for interest attached to or issued with any security presented for payment after the passing of this Act, unless such interest amounts to Two

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pounds or to any larger sum, and Schedule A of the Principal Act is hereby amended accordingly.

7. Notwithstanding anything contained in the Principal Act, the word 'stamp' shall be deemed to include any adhesive postage stamp which, under 'The Post and Telegraph Act, 1893,' may be used to denote duties under the Principal Act.

Definition of the word 'stamp'

8. No duty shall be chargeable upon any policy upon the face whereof it is expressed that such policy is a policy of re-insurance, and whereby any insurance company, or underwriter, or association of underwriters effects, after the passing of this Act, an insurance the subject matter of which, at the time of such re-insurance, is insured under a policy upon which the duty imposed by the Principal Act has been paid before such time.

Policies of re-insurance to be exempt from Stamp Duty

9. The eleventh section of the Principal Act is hereby amended by inserting, in the third line of such section, between the word 'executed' and the word 'provided,' the words 'or by a witness of such execution.'

Amendment of section 11 of Principal Act

10. The fourteenth section of the Principal Act is hereby amended by omitting, in the second line of the first sub-section, the words 'or receipt for money,' and by omitting, in the third line of such sub-section, the words 'In Western Australia,' and by inserting, in the third line of the second sub-section, between the word 'execution' and the word 'on,' the words 'or first arrival in Western Australia.'

Amendment of section 14 of Principal Act

W. C. F. ROBINSON,
GOVERNOR.
