



WESTERN AUSTRALIA.

ANNO QUADRAGESIMO QUARTO

VICTORIÆ REGINÆ.

No. XX

AN ACT to impose certain Stamp Duties.

[Assented to, 7th April, 1881.]

WHEREAS it is expedient to impose certain Stamp Duties in aid of the public expenses of the Colony: Be it enacted by His Excellency the Governor of Western Australia and its Dependencies, by and with the advice and consent of the Legislative Council thereof, as follows:—

1 THIS Act may be cited for all purposes as "The Stamp Act, 1881." Short Title.

2 THE following words and expressions used in this Act shall, unless there be something in the context repugnant thereto, have the following meanings:— Interpretation.

"Paper" means and includes every sort of material upon which words or figures can be expressed: "Paper."

"Write," "written," and "writing," include every mode in which words or figures can be expressed upon paper: "Write," "written,"
"writing."

"Bank

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- “Bank Note.” “Bank Note” shall mean all bills of exchange or promissory notes for the payment of money issued or made by any person, company, or co-partnership, carrying on business as bankers, payable to the bearer on demand:
- “Banker.” “Banker” means and includes any corporation, society, partnership, or branch thereof, and any person or persons carrying on the business of banking in Western Australia:
- “Instrument.” “Instrument” means and includes every written document, and any matter or thing enumerated or set forth in the Schedule A to this Act annexed:
- “Stamp.” “Stamp” means as well a stamp impressed by means of a die as an adhesive stamp, and not being a postage stamp within the meaning of “The Postage Stamp Ordinance, 1854:”
- “Stamped.” “Stamped,” with reference to instruments and paper, applies as well to instruments and paper impressed with stamps by means of a die, as to instruments and paper having adhesive stamps affixed thereto:
- “Executed” and “execution.” “Executed” and “execution,” with reference to instruments not under seal, mean “signed” and “signature:”
- “Money” “Money” includes all sums expressed in British or in any Foreign or Colonial currency:
- “Stock.” “Stock” means and includes any share in the stocks or funds of Western Australia or of any Foreign or Colonial State or Government, or in the capital stock or funded debt of any company, corporation, or society in Western Australia, or of any foreign or colonial company, corporation, or society:
- “Marketable Security.” “Marketable Security” means a security of such a description as to be capable of being sold in Western Australia:
- “Person.” “Person” includes company, corporation, and society:
- “Die.” “Die” means and includes any plate, type, tool, or implement whatever prescribed by or used under the direction of the Governor for expressing or denoting any duty, or the fact that any duty or penalty or fine has been paid, or that an instrument is duly stamped, or is not chargeable with any duty, and also any part of any such plate, type, tool, or implement:
- “Forge”

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“Forge” and “Forged” mean and include counterfeit and counterfeited: “Forge,” “forged.”

“Duty” and “duties” mean the stamp duty and stamp duties from time to time chargeable by law by virtue of this Act. “Duty,” “duties.”

3 THIS Act shall commence on such day after the thirtieth day of September next as the Governor may, by Proclamation to be inserted in the *Government Gazette* one calendar month beforehand, appoint. Date of operation.

4 ON and after the commencement of this Act, and subject to the exemptions contained in the Schedule A to this Act, there shall be charged for the use of Her Majesty, her heirs and successors, for the public uses of the said Colony, upon the several instruments to be then and thereafter executed, and specified in the said Schedule to this Act, the several duties in the said Schedule specified. Stamp Duties.

5 (1.) ALL stamp duties which may from time to time be chargeable by law upon any instruments are to be paid and denoted according to the general and special regulations in this Act contained. How duties are to be paid.

(2.) The Schedules and everything therein contained are to be read and construed as part of this Act. Schedule to be part of the Act.

GENERAL REGULATIONS.

6 (1.) PAYMENT of any stamp duty required by this Act to be paid in respect of any instrument shall be made (until the Governor shall by Proclamation, to be inserted in the *Government Gazette*, otherwise prescribe) by affixing on the face of the instrument an adhesive stamp or stamps denoting the amount of such duty, and duly cancelling the same in manner herein prescribed; and every instrument required by law to be stamped is to 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 paper. Stamps used in payment to be cancelled.
How instruments are to be stamped.

(2.) If more than one instrument be written on the same piece of paper, every one of such instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

7 IT shall be lawful for the Governor, from time to time, by writing under his hand, to prescribe the form, size, and material of the stamps, dies, &c. Governor to prescribe stamps, dies, &c.
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the stamps and dies to be used, and the mode and place of impressing, affixing, or denoting thereupon the value of the same under the provisions of this Act.

Colonial Treasurer to issue stamps.

8 THE Colonial Treasurer for the time being shall be the only person authorised in the first instance to issue, on the part of Her Majesty, to any person, stamps, on payment of the stamp duty duly denoted by the same.

General direction as to the cancellation of adhesive stamps.

9 (1.) AN instrument, the duty on which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped by an adhesive stamp unless the person required or authorised by law to cancel such adhesive stamp cancels the same by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing, so that the stamp may be effectually cancelled and rendered incapable of being used for any other instrument, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

Penalty for neglect or refusal.

(2.) Every person who, being required by law to cancel an adhesive stamp, wilfully neglects or refuses duly and effectually to do so in manner aforesaid, shall, unless otherwise herein specially provided, forfeit a sum not exceeding Ten pounds.

Cancellation of adhesive stamps.

10 EXCEPT where otherwise specifically provided by this Act the adhesive stamp upon any instrument purporting to create a right only as against the person or persons signing the same shall be cancelled by such person or persons at the time of his or their signing the same. But where such instrument purports to create reciprocal rights as between the parties to the same, it shall be cancelled by all such parties at the time of their signing the same respectively, except in cases where such parties exceed five in number, when it shall be sufficient that the first five persons signing the instrument cancel the stamp; Provided always, that when more than one person is required to cancel a stamp it shall be sufficient if one person write his name or initials or the name or initials of his firm, together with the date, on or across the stamp; and that the others write their names or initials, or the names or initials of their firms respectively, together with the date, alongside the stamp: Provided further, that if any person duly admitted to practise the law, or any notary public, in the Colony, shall, at the time of the signing of any instrument by any of the persons who, to the number of five as aforesaid, shall be the persons signing or intending to sign the same, write

Proviso.

Further proviso.

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write his name on or across any stamp affixed thereto, together with the true date of his so writing, and words or letters to denote that he has written his name as a person duly admitted to practise the law as aforesaid or as a notary public, as the case may be, such stamp shall be deemed to be duly and effectually cancelled to all intents and purposes.

11 ALL the facts and circumstances affecting the liability of any instrument to *ad valorem* duty, or the amount of the *ad valorem* duty with which any instrument is chargeable, are to be fully and truly set forth in the instrument; and every person who, with intent to defraud Her Majesty, her heirs or successors,—

Facts and circumstances affecting duty to be set forth in instruments.

1. Executes any instrument in which all the said facts and circumstances are not fully and truly set forth:

2. 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 forfeit the sum of Ten pounds.

Penalty Ten Pounds.

12 EXCEPT as otherwise provided by this Act, no instrument executed in Western Australia, or relating, wheresoever executed, to any property situate or to any matter or thing done or to be done in Western Australia, shall, except in criminal proceedings, be pleaded or given in evidence or admitted to be good, useful, or available in law or equity, unless it is duly stamped in accordance with the law in force at the time when it was first executed.

Instruments not duly stamped inadmissible except in criminal proceedings.

13 (1.) IF any instrument required by law to be stamped, not being a bill of exchange or receipt for money, shall have been executed in Western Australia without being duly or sufficiently stamped, the Colonial Treasurer or any Sub-collector of Revenue, if satisfied that there was no intention to evade payment of the proper stamp duty, may affix the proper stamp thereto, and himself cancel the same as follows:—

Instrument executed without being stamped.

(2.) If such instrument be produced to the Colonial Treasurer or any such Sub-collector within one week from the time of its execution, it may be properly stamped on payment of a fine of One pound, or double the amount of proper stamp duty if that amount does not exceed One pound.

One week.

(3.) If produced after one week but within six weeks, a fine of Two pounds, or three times the amount of proper stamp duty if that amount does not exceed Two pounds.

Under six weeks.

(4.)

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Within four months.

(4.) If produced after six weeks but within four months, a fine of Four pounds, or four times the amount of proper stamp duty if that amount does not exceed Four pounds.

After four months.

(5.) If produced after four months, a fine of Eight pounds, or ten times the amount of proper stamp duty if that amount does not exceed Eight pounds.

Colonial Treasurer to determine whether instrument may be stamped.

14 IT shall be the duty of the Colonial Treasurer to determine whether any instrument falling under the last preceding section shall be properly stamped, and as to the amount of stamp duty.

Colonial Treasurer may remit fines under sec. 13.

15 IF the Colonial Treasurer be satisfied that the omission or neglect to stamp or sufficiently stamp any instrument arose from urgent necessity or unavoidable accident, he may remit the fines prescribed by section thirteen of this Act. And any unstamped or insufficiently stamped instrument, not otherwise herein provided for, which has been first executed at any place out of Western Australia may be stamped at any time within two months after it has been first received in Western Australia on payment of the unpaid duty only.

As to instruments executed abroad.

Civil Court may direct proper stamp to be affixed on payment of proper fine.

16 (1.) IN any case in which a stamp might be affixed under section thirteen of this Act, any Civil Court may receive in evidence any instrument not bearing the stamp prescribed by the Schedule, on payment into Court of the proper amount of stamp duty and fine to be determined by the Court, whose decision on the point shall be final.

How payment into Court to be dealt with.

(2.) An entry of such payment, setting forth the amount thereof, shall be made in a book to be kept by the Master or other officer of the Court, and shall also be endorsed on the instrument, and shall be signed by such officer, who shall at the end of every month make a return to the Colonial Treasurer of the money (if any) which he has so received, distinguishing between the sums received by way of fine and the sums received by way of duty, stating the title of the suit and the name of the party from whom such money was received, and the date, if any, and the description of the instrument, for the purpose of identifying the same, and he shall pay over the money so received to the Colonial Treasurer, or to such person as he may appoint to receive the same. The said Master or other officer shall, on receipt of the said stamp duty and fine (unless the fine be remitted), affix the proper stamp to the said instrument, and cancel the same, and endorse on the said instrument a receipt for the payment of the fine, if any. Provided that any fine

Master or other officer to affix proper stamp.

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fine incurred under this section may be remitted by the Court in its discretion, in the same manner as fines are authorised to be remitted by the Colonial Treasurer under section fifteen.

Court may remit fines as under Sec. 15.

17 NO instrument executed without being sufficiently stamped shall be stamped at any time after the execution thereof, except as herein provided, or with the sanction of the Governor.

How unstamped or insufficiently stamped instrument to be stamped after execution.

18 WHEN in any case, other than the cases provided for in sections thirteen and sixteen of this Act, any person shall entertain any doubt respecting the proper amount of stamp duty for any instrument, he may apply to the Colonial Treasurer for an adjudication with a view to remove such doubt, and shall at the same time pay a fee of two shillings and sixpence, and thereupon the Colonial Treasurer shall determine the amount of stamp which such instrument should bear, and on payment thereof shall cause such instrument to be stamped accordingly, and an additional stamp for two shillings and sixpence to be affixed, with the words "adjudication fee" written across it and signed by the Colonial Treasurer, denoting that such adjudication fee has been paid. An instrument so stamped shall be received as properly stamped in evidence in any Court of Justice.

Persons having doubts, except in cases under secs. 13 and 16, as to amount of Stamp Duty may apply to Colonial Treasurer for adjudication.

Fee.

Colonial Treasurer to stamp.

Instrument so stamped to be received in evidence.

19 THE Governor may, by writing under his hand, countersigned by the Colonial Secretary, 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 them. The license may be for any time, and may at any time be revoked by the Governor, and its issue and revocation shall be notified in the *Government Gazette*.

Governor may license vendors of stamps.

License.

20 EVERY person who shall deal in stamps without having duly obtained a license in that behalf under this Act shall, upon conviction, be liable to a fine not exceeding Twenty pounds.

Unlicensed persons selling stamps.

21 IF any stamp, after having been issued in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use from any of the following causes:—

Spoiled stamps.

1. If the same shall have been affixed to any instrument in which any accident or error has occurred rendering the same of no avail;
2. Or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such instrument, such instrument remains incomplete and of no avail;

By error in instrument.

By death or refusal to execute.

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By failure of consideration.

3. Or when by reason of failure of consideration the transaction intended by such instrument cannot be effected, or such transaction has been effected by some other instrument duly stamped;

By not being brought into use.

4. Or in the case of a bill of exchange, if the same is never brought into use;

By non-presentment of a Bill of Exchange.

5. Or in the case of a bill of exchange other than a bill drawn in sets as provided in this Act, if it shall not have been presented for acceptance;

Shall be delivered to Colonial Treasurer, who shall exchange the same.

In any such case the Colonial Treasurer shall, upon application being made to him, and upon delivery to him of the stamped paper, damaged, spoiled, or rendered unfit for use, or unnecessary, cause a similar stamp or stamps of equal value to be delivered to the owner of such stamped paper so damaged or spoiled or rendered unfit for use or unnecessary, or to his representatives. Provided, always, that the Colonial Treasurer shall not be obliged to exchange any such stamps unless application for the same be made within two months of the period when the stamps shall have become damaged, spoiled, or rendered unfit for use, or unnecessary.

Within two months.

Sec. 21 not to extend to Bills of Exchange, &c., drawn in a set, if one of such set delivered to drawee or payee.

22 THE provisions of section twenty-one shall not extend to any bill of exchange or other instrument drawn in a set, if any one of such set shall have been delivered to the drawee or payee.

Stamped duplicate, or counterpart of a stamped instrument to be produced to Colonial Treasurer or Sub-collector.

23 WHEN an instrument shall have been duly stamped, and a duplicate or counterpart thereof certified under the hand of any person duly admitted to practise the law, or any notary public in Western Australia to be such duplicate or counterpart, shall be produced to the Colonial Treasurer or any Sub-collector of Revenue with a stamp affixed thereto of like value to that on the original when such stamp does not exceed one penny, of half the value when the stamp does not exceed ten shillings, and of the value of five shillings in all other cases, it shall be lawful for the Colonial Treasurer or Sub-collector to cancel the stamp affixed to such duplicate or counterpart, by writing on or across it the word "duplicate" and signing his name thereto, and thereupon such duplicate or counterpart shall be deemed to be duly stamped to all intents and purposes.

Penalties.

24 ALL penalties and forfeitures imposed by this Act may be recovered in a summary manner before two Justices of the Peace.

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25 SECTIONS A, D, F, G, and H of "The Shortening Ordinance, 1853," are hereby incorporated with and shall be deemed to form part of this Act. Shortening Ordinance, 16th Vict., No. 11.

26 IF any party shall feel aggrieved by any determination or adjudication of any Justice or Justices with respect to any penalty or forfeiture under the provisions of this Act, such party may appeal from such determination or adjudication to the Supreme Court. Appeal. Provided always that notice of such appeal shall be given to the convicting Justice or Justices within three weeks, and that such appeal shall be entered for hearing within two months after such determination or adjudication.

SPECIAL REGULATIONS.

27 EVERY writing relating to the service or tuition of any apprentice, clerk, or servant placed with any master to learn any profession, trade, or employment, is to be deemed an instrument of apprenticeship. As to instruments of apprenticeship.

28 NO person, company, corporation, or partnership, shall, unless he holds a license so to do from the Colonial Treasurer, which license the said Treasurer is hereby required to issue on application being made for the same by such person, company, corporation, or partnership, in the form in the Schedule B to this Act annexed, issue any bank note without affixing thereto the stamp by this Act required to be affixed to promissory notes; and if any person, company, corporation, or partnership, issues any such note unstamped without such license, such person, company, corporation, or partnership, shall forfeit and pay a penalty of not more than Fifty pounds for each such offence; and if any person receives or takes any such bank note in payment or as a security, knowing the same to have been issued unstamped contrary to law, he shall forfeit the sum of Twenty pounds. License for the issue of bank notes.

29 EVERY person, company, corporation, or partnership, carrying on the business of banker in the 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 required to be affixed to promissory notes, shall prepare and return into the office of the Colonial Secretary the quarterly statements of their assets and liabilities as heretofore, and shall pay or cause to be paid to the Colonial Treasurer every quarter the sum of ten shillings for every One hundred pounds in value of all bank notes, being at the rate Parties licensed to render account of notes in circulation.
Amount to be paid thereon in lieu of stamp duty.

rate of Two pounds *per centum per annum* upon the average amount or value of the bank notes circulated by any such person, company, corporation, or partnership, as declared in the quarterly returns made as aforesaid, that is to say,—on the average amount shown in the return for the quarters ending on the 31st March, the 30th of June, the 30th of September, and the 31st of December in each and every year, which payment shall be made to the Colonial Treasurer upon such day after the termination of every such quarter as the said Treasurer may appoint; and if any such person, company, corporation, or partnership, neglect or refuse to render any such account or statement of his liabilities and assets, or at any time render or cause to be rendered a false account, or shall at any time refuse to pay or cause to be paid to the Colonial Treasurer such sum of money as may be due from him and at such times as required by this Act, such person, company, corporation, or partnership shall forfeit the sum of Five hundred pounds.

“Bill of Exchange.”

30 (1.) THE words “bill of exchange,” for the purposes of this Act, include also, draft, order, cheque, and letter of credit, and any document or writing (except a bank note issued under license), 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.

(2.) An 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, is to be deemed for the purposes of this Act a bill of exchange for the payment of money on demand.

(3.) An order for the payment of any sum of money weekly, monthly, or at any other stated periods, and also any order for the payment by any person at any time after the date thereof of any sum of money, and sent or delivered by the person making the same to the person by whom the payment is to be made, and not to the person to whom the payment is to be made, or to any person on his behalf, is to be deemed for the purposes of this Act a bill of exchange for the payment of money on demand.

“Promissory Note.”

31 (1.) THE term “promissory note” means and includes any document in writing (except a bank note issued under license) containing a promise to pay any sum of money.

(2.)

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(2.) A 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, is to be deemed for the purposes of this Act a promissory note for the said sum of money.

32 NO bill of exchange or promissory note actually drawn or made before the commencement of this Act shall be liable to duty. Bills &c., drawn before commencement of Act not liable to duty.

33 THE fixed duty of one penny on a bill of exchange for the payment of money on demand may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the bill is signed when he delivers it out of his hands, custody, or power. The fixed duty may be denoted by an adhesive stamp.

34 (1.) THE *ad valorem* duties upon bills of exchange and promissory notes drawn or made out of Western Australia are to be denoted by adhesive stamps. *Ad valorem* duties to be denoted in certain cases by adhesive stamps.

(2.) Every person into whose hands such bill or note comes in Western Australia before it is stamped shall, before he presents for payment, or endorses, transfers, or in any manner negotiates or pays such bill or note, affix thereto a proper adhesive stamp or proper adhesive stamps of sufficient amount, and cancel every stamp affixed thereto.

(3.) Provided as follows:—

Provisoes for the protection of *bonâ fide* holders.

(a.) If at the time when any such bill or note comes into the hands of any *bonâ fide* holder thereof, there is affixed thereto an adhesive stamp effectually obliterated, and purporting and appearing to be duly cancelled, such stamp shall, so far as relates to such holder, be deemed to be duly cancelled, although it may not appear to have been so affixed or cancelled by the proper person.

(b.) If at the time when any such bill or note comes into the hands of any *bonâ 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 or note shall be deemed duly stamped, and as valid and available as if the stamp had been duly cancelled by the person by whom it was affixed.

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Not to relieve any person. (4.) But neither of the foregoing provisoes is to relieve any person from any penalty incurred by him for not cancelling a stamp.

Bills and notes purporting to be drawn, &c., abroad, to be deemed to have been so drawn, &c. **35** A BILL of exchange or promissory note purporting to be drawn or made out of Western Australia is, for the purposes of this Act, to be deemed to have been so drawn or made, although in fact it may have been drawn or made within Western Australia.

Penalty for issuing, &c., any unstamped note or bill Ten pounds, and the bill or note to be unavailable. **36** (1.) EVERY person who draws, makes, issues, endorses, transfers, negotiates, presents for payment, or pays any bill of exchange or promissory note liable to duty and not being duly stamped, shall forfeit the sum of Ten pounds, and the person who takes or receives from any other person any such bill or note not being 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.

Proviso as to the fixed duty. (2.) Provided that if any bill of exchange for the payment of money on demand, liable only to 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 cancel the same, as if he had been the drawer of the bill, and may, upon so doing, pay the sum in the bill mentioned and charge the duty in account against the person by whom the bill was drawn or deduct such duty from the said sum, and such bill is, so far as respects the duty, to be deemed good and valid.

Not to relieve from penalty. (3.) But the foregoing proviso is not to relieve any person from any penalty he may have incurred in relation to such bill.

One bill only out of a set need be stamped. **37** WHEN an instrument 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 instrument, be exempt from duty; and upon proof of the loss or destruction of a duly stamped instrument forming one of a set, any other instrument of the set which has not been issued or in any manner negotiated apart from such lost or destroyed instrument may, although unstamped, be admitted as evidence to prove the contents of such lost or destroyed instrument.

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38 (1.) A BILL of lading is not to be stamped after the execution thereof. Bills of lading.

(2.) Every person who makes or executes any bill of lading not duly stamped shall forfeit the sum of Twenty-five pounds.

39 A COPY of a bill of sale shall not be filed in the Supreme Court unless the original, duly stamped, is produced to the proper officer. Bills of sale.

40 THE term "conveyance on sale" includes every instrument, and every decree or order of any court or of the Commissioner of Titles, whereby any 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. As to conveyances on sale. Interpretation of term.

41 (1.) WHERE the consideration or any part of the consideration for a conveyance on sale consists of any stock or marketable security, such conveyance is to be charged with *ad valorem* duty in respect of the value of such stock or security. How *ad valorem* duty to be calculated in respect of stock and securities.

(2.) Where the consideration or any part of the consideration for a conveyance on sale consists of any security not being a marketable security, such conveyance is to be charged with *ad valorem* duty in respect of the amount due on the day of the date thereof for principal and interest upon such security.

42 (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 is to be charged in respect of such consideration with *ad valorem* duty on such total amount. How considerations, consisting of periodical payments, to be charged.

(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 is to be charged in respect of such consideration with *ad valorem* duty on the total amount which will or may according to 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

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during any life or lives, such conveyance is to be charged in respect of such consideration with *ad valorem* duty on the amount which will or 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.) Provided that no conveyance on sale chargeable with *ad valorem* duty in respect of any periodical payments, and containing also provision for securing such periodical payments, is to be charged with any duty whatsoever in respect of such provision, and no separate instrument made in any such case for securing such periodical payments is to be charged with any higher duty than ten shillings.

How conveyances in consideration of a debt or subject to future payment, &c., to be charged.

43 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 incumbrance upon the property or not, such debt, money, or stock is to 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.

Direction as to duty in certain cases.

44 (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 is to be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance is to be charged with *ad valorem* duty in respect of such distinct consideration.

(2.) Where 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 was purchased for distinct parts of the consideration, the conveyance of each separate part or parcel is to be charged with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(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

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conveyance is to be charged with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4.) Where a person having contracted for the purchase of any property, but not having obtained a conveyance, contracts to sell the whole or any part or parts thereof to any other person or persons, 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 is to be charged with *ad valorem* duty in respect only of the consideration moving from the sub-purchaser thereof, without regard to the amount or value of the original consideration.

(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 said property by the original seller shall be exempt from the said *ad valorem* duty, and chargeable only with the duty to which it may be liable under any general description, but such last-mentioned duty shall not exceed the *ad valorem* duty.

45 WHERE upon the sale of any annuity or other right not before in existence, such annuity or other right is not created by actual grant or conveyance, but is only secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond or other instrument, or some one of such instruments, if there be more than one, is to be charged with the same duty as an actual grant or conveyance, and is for all purposes of this Act to be deemed an instrument of conveyance on sale.

As to the sale of an annuity, or right not before in existence.

46 WHERE there are several instruments of conveyance for completing the purchaser's title to the property sold, the principal instrument of conveyance only is to be charged with *ad valorem* duty, and the other instruments are to be respectively charged 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 in all cases the parties may determine for themselves which of several instruments is to be deemed the principal instrument, and may pay the *ad valorem* duty thereon accordingly.

Where several instruments the principal instrument only is to be charged with *ad valorem* duty.

47 EVERY instrument, and every decree or order of any court or of the Commissioner of Titles, whereby any property on any occasion

As to conveyances on any occasion, except sale or mortgage.

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occasion, except a sale or mortgage, is transferred to or vested in any person is chargeable with duty as a conveyance or transfer of property; Provided that a conveyance or transfer made for effectuating the appointment of a new trustee is not to be charged with any higher duty than ten shillings.

Leases.

Agreement for any lease to be charged as a lease.

48 (1.) AN agreement for a lease, or with respect to the letting of any lands or tenements for any term, is to be charged with the same duty as if it were an actual lease made for the term and consideration mentioned in the agreement.

(2.) A lease made subsequently to and in conformity with such an agreement duly stamped is to be charged with the duty of sixpence only.

Leases how to be charged in respect of produce, &c.

49 (1.) WHERE the consideration or any part of the consideration for which any lease is granted or agreed to be granted does not consist of money, but consists of any produce or other goods, the value of such produce or goods is to be deemed a consideration in respect of which the lease or agreement is chargeable with *ad valorem* duty. And where it is stipulated that the value of such produce or goods is to amount at least to, or is not to 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 such produce or goods is, for the purpose of assessing the *ad valorem* duty, to be estimated at such given sum or according to such permanent rate.

Effect of statement of value.

(2.) A lease or agreement made either entirely or partially for any such consideration, if it contains a statement of the value of such consideration and is stamped in accordance with such statement, is, so far as regards the subject matter of such statement, to be deemed duly stamped, unless or until it is otherwise shown that such statement is incorrect, and that it is in fact not duly stamped.

Directions as to duty in certain cases.

50 (1.) A LEASE or agreement for a lease, or with respect to any letting, is not to be charged 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.) No lease made for any consideration or considerations 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

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having previously made, any substantial improvement of or addition to the property demised to him, or of any covenant relating to the matter of the lease, is to be charged with any duty in respect of such further consideration.

51 EVERY person who executes, grants, issues, or delivers out, any document chargeable with duty, as a letter of allotment, or scrip certificate, or scrip, before the same is duly stamped, shall forfeit the sum of Twenty pounds.

As to letters of allotment, scrip certificates, and scrip.

52 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 or previously due and owing, or forborne to be paid, being payable, or for the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current together with any sum already advanced or due, or without (as the case may be) and includes

As to mortgages &c.

Interpretation of term.

Any conveyance of lands, estate, or property whatsoever 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 by 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 made for payment of their debts in full satisfaction thereof, or who exceed five in number.

Also any defeasance, declaration, or other instrument for defeating or making redeemable or explaining or qualifying any conveyance or disposition of any lands, estate, or property whatsoever, apparently absolute but intended only as a security.

Also any agreement, contract, or bond accompanied with a deposit of title deeds for making a mortgage, or any such other security or conveyance as aforesaid of any lands, estate, or property comprised in such title deeds, or for pledging or charging the same as a security.

53 A SECURITY for the transfer or re-transfer of any stock is to be charged 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 and a reconveyance, release, discharge,

Security for stock, how to be charged.

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charge, or surrender of any such security shall be charged 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.

Security for future advances, how to be charged.

54 (1.) A SECURITY for the payment or repayment of money to be lent, advanced, or paid, or which may become due upon an account current either with or without 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.) Provided that no money to be advanced for the insurance of any property comprised in any such security against damage by fire, shall be reckoned as forming part of the amount in respect whereof the security is chargeable with *ad valorem* duty.

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

55 A SECURITY for the payment of any rentcharge, annuity, or 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, is to be charged with the same duty as a similar security for the payment of the sum of money so lent, advanced, or paid.

As to Transfers and further charges.

56 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, is to be charged with any duty, by reason of containing any further or additional security for the money or stock transferred or previously secured, or the interest or dividends thereof, 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.

As to mortgage with conveyance of equity of redemption.

57 AN instrument chargeable with *ad valorem* duty as a mortgage is not to be charged with any other duty, by reason of the equity of redemption in the mortgaged property being thereby conveyed or limited in any other manner than to or in trust for or according to the direction of a purchaser.

Interpretation of term "foreign security."

58 THE term "foreign security" means and includes every security for money by or on behalf of any foreign or colonial state, government,

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government, municipal body, corporation, or company, except an instrument chargeable with duty, as a bill of exchange or promissory note,

- (1.) Which is made or issued in Western Australia;
- (2.) Upon which any interest is payable in Western Australia;
- (3.) Which is assigned, transferred, or in any manner negotiated in Western Australia.

59 EVERY person who in Western Australia makes, issues, assigns, transfers, or negotiates, or pays any interest upon any foreign security, not being duly stamped, shall forfeit the sum of Twenty pounds. Penalty for issuing, &c., any foreign security not duly stamped.

60 THE Colonial Treasurer may at any time, without reference to the date thereof, allow any foreign security to be stamped without the payment of any penalty, upon being satisfied in any manner that he may think proper that it was not made or issued and has not been transferred, assigned, or negotiated within Western Australia, and that no interest has been paid thereon in Western Australia. Foreign securities may be stamped without penalty.

61 THE stamp upon a notarial act, and upon the protest by a notary public of a bill of exchange or promissory note, shall be cancelled by the notary. Notarial Acts.

62 THE word "insurance" includes "assurance," and the word "policy" includes any instrument whereby any contract of insurance is made or agreed to be made, or is evidenced. Policies of insurance.

63 NO policy of insurance liable to duty on any vessel, nor on any goods or property on board, nor upon the freight of any vessel, nor upon any other interest relating thereto, nor upon any voyage, shall be made for any time exceeding twelve months; and every such policy which shall be made for any time exceeding twelve months shall be null and void to all intents and purposes. No policy of insurance to be for more than twelve months.

64 EVERY person who—

1. Receives or takes credit for any premium or consideration for any contract of insurance, and does not, within three months after receiving or taking credit for such premium or consideration, make out and execute a duly stamped policy of such insurance; Penalty for not making out policy.

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2. Makes, executes, or delivers out, or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of any policy which is not duly stamped;

shall forfeit the sum of Twenty pounds.

Receipt.
Interpretation.

65 THE word "receipt" means and includes any note, memorandum, or writing whatsoever, whereby 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 whereby 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.

Stamp or receipt shall be cancelled by the person giving it.

66 THE stamp upon a receipt shall be cancelled by the person by whom the receipt is given before he delivers it out of his hands.

Terms on which receipt may be stamped after execution.

67 A RECEIPT given without being stamped may be subsequently stamped by the Colonial Treasurer or a Sub-collector of Revenue, upon the terms following:—

1. Within fourteen days after it has been given, on payment of the duty and a penalty not exceeding Five pounds;
2. After fourteen days but within one month after it has been given, on payment of the duty and a penalty not exceeding Ten pounds;

and shall not in any other case be subsequently stamped.

Penalty for offences.

68 IF any person—

1. Gives any receipt liable to duty and not duly stamped;
2. In any case where a receipt would be liable to duty refuses to give a receipt duly stamped;
3. Upon a payment to the amount of Two pounds or upwards gives a receipt for a sum not amounting to Two pounds, or separates or divides the amount paid with intent to evade the duty;

he shall forfeit the sum of Ten pounds.

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MISCELLANEOUS.

69 ANY person who does, or causes or procures to be done, or knowingly aids, abets, or assists in doing any of the acts following—
that is to say ;

Criminal offences relating to stamps.

1. Forging a die or stamp prescribed by the Governor for the purposes of this Act ;
2. Making an impression upon paper with a forged die ;
3. Fraudulently cutting, tearing, or in any way removing from any paper or material any stamp with the intent that any use should be made of such stamp or any part thereof ;
4. Fraudulently mutilating any stamp with intent that any use should be made of any part of such stamp ;
5. Fraudulently fixing or placing upon any paper or material, or upon any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other paper or material, or out of or from any other stamp ;
6. Fraudulently erasing or otherwise either really or apparently removing from any stamped paper or material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the stamp upon such paper or material ;
7. Knowingly selling or exposing for sale, or uttering or using any forged stamp ;
8. Knowingly, and without lawful excuse (the proof of which lawful excuse lies on the person accused), having in 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 paper or material, or any stamp which has been fraudulently mutilated, or any stamped paper or material out of which any name, sum, date, or other matter or thing has been fraudulently erased, or otherwise either really or apparently removed ;

is guilty of felony, and upon being convicted shall be liable to penal servitude for the term of his natural life, or for any term not less than five years, or to be imprisoned with or without hard labor for any term not exceeding three years.

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Proceeding for the detection
of forged dies.

70 ON information given before any Justice of the Peace upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, such Justice may, by a warrant under his hand, cause every ship, boat, vessel, vehicle, dwelling house, room, workshop, outhouse, or other building or place, or anything belonging to or occupied by the suspected person, or where he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any forged die or stamp, or any machinery, implements or utensils applicable to the commission of any such offence, to be searched, and if upon such search any of the said several matters and things are found, the same may be seized and carried away, in order that they may be produced in evidence against any offender, and shall afterwards, whether produced in evidence or not by order of the Court or Judge before whom such offender is tried, or in case there shall be no such trial by order of some Justice of the Peace, be delivered over to the Colonial Treasurer, to be defaced or destroyed or otherwise disposed of as he may think fit.

Further proceedings for the
detection of forged stamps.

71 (1.) UPON information given to any Justice of the Peace that there is reasonable cause to suspect that any person licensed or having been licensed to sell stamps has in his possession any forged stamps, such Justice may by warrant under his hand authorise any person to enter at any hour of the night or day into any place, ship, boat, vessel, or vehicle, of or belonging to or in the real or apparent occupation of any such suspected person, and to break open such place, and search for and seize any stamps that may be found there or elsewhere in the custody, possession, or control of such suspected person.

(2.) All constables and other peace officers are hereby required, upon the request of any person acting under such warrant, to aid and assist in the execution thereof.

(3.) Any person who,

(a.) Refuses to permit any such search or seizure to be made as aforesaid ;

(b.) Assaults, opposes, molests, or obstructs any person employed or acting in the execution or under the authority of any such warrant, or aiding or assisting in the execution thereof ;

and every constable or peace officer who refuses or neglects upon any such request as aforesaid to aid and assist in the execution of any such warrant as aforesaid shall forfeit the sum of Fifty pounds.

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72 (1.) THE person who is entrusted with the execution of any such warrant as aforesaid shall, if required, give to the person in whose custody or possession any stamps are found and seized, an acknowledgment of the number, particulars, and amount of the stamps so seized, and shall permit such last-mentioned person or any person employed by him, to mark such stamps before the removal thereof.

Mode of proceeding when stamps are seized.

(2.) If the person in whose custody or possession any stamps are so found and seized is or has been a person licensed to sell stamps, he shall be entitled to claim and receive in money from the Colonial Treasurer the amount of such of the stamps so seized as may be found to be genuine (deducting therefrom the proper discount), and also to receive the value of the paper or material whereon the same may be impressed or to which the same may be affixed, according to the rates at which paper or material of the like quality and description is sold by the Colonial Treasurer, or, if the said Treasurer thinks fit, such of the stamps so seized as may be found to be genuine may be returned to the person from whose custody or possession the same have been taken, with such reasonable amends as the said Colonial Treasurer shall think fit to award.

73 IF any forged stamps are found in the possession of any person licensed or having been licensed to sell, or authorised or having been authorised to issue stamps, such person shall be deemed and taken, unless the contrary is satisfactorily proved, to have had the same in his possession knowing them to have been forged, and with intent to sell, use, or utter them, and shall be liable to all penalties and punishments imposed or inflicted by law upon persons selling, using, uttering, or having in possession forged stamps knowing the same to be forged.

Licensed person in possession of forged stamps to be deemed guilty until contrary is shown.

74 (1.) ANY Justice of the Peace may, upon reasonable suspicion that any stamped paper or any stamps have been stolen or fraudulently obtained, issue his warrant for the seizing thereof, and for apprehending and bringing before himself or any other Justice the person in whose possession or custody the same may be found, to be dealt with according to law.

Proceedings for the detection of stamps stolen or obtained fraudulently.

(2.) If such person omits or refuses to account for the possession of such stamped paper or stamps, or is unable satisfactorily to account for the possession thereof, or if it does not appear that the same were purchased by him at the Colonial Treasury, or from some person duly appointed to sell stamps, such stamped paper and stamps

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stamps of which no account or no satisfactory account is given, or which do not appear to have been so purchased as aforesaid, shall be forfeited to Her Majesty, and shall be accordingly condemned by such Justice and delivered over to the Colonial Treasurer; and any stamped paper or stamps so condemned shall be kept by the Colonial Treasurer for the space of six months, and afterwards cancelled, destroyed, or disposed of as the Colonial Treasurer thinks fit.

(3.) Provided that if at any time within six months after such condemnation any person makes out to the satisfaction of the Colonial Treasurer that any such stamped paper or stamps so condemned were stolen or otherwise fraudulently obtained from him, and that the same were purchased by him at the Colonial Treasury, or from some person duly licensed to sell stamps, such stamps may be delivered up to him.

In the name and on behalf of the Queen I hereby assent to this Act.

WILLIAM C. F. ROBINSON, Governor.

SCHEDULES.

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SCHEDULES.

SCHEDULE A.

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
AGREEMENT of the value of £5 and upwards (NOTE.—Where letters are produced in Court to prove an agreement it will be sufficient for one of them to be stamped with a duty of 5s.)	0 2 6
ARTICLES OF CLERKSHIP whereby any person becomes bound to serve as a Clerk in order to his admission as an Attorney or Solicitor of the Supreme Court	10 0 0
ADMISSION OF ANY LAW STUDENT to act as a Barrister or Advocate in the Supreme Court	10 0 0
AWARD for a sum exceeding £10 and under £50	0 5 0
For a sum exceeding £50	0 10 0
APPRENTICESHIP, instrument of	0 10 0
<i>Exemption.</i>	
Instrument relating to any child apprenticed under "The Industrial Schools Act, 1874."	
BILL OF EXCHANGE—	
Payable on demand; or any cheque drawn on any Banker payable either to order or to bearer on demand; or any order for the payment of money or for the payment of goods, such payment being in lieu of the payment of money, drawn on any person other than a Banker and payable on demand	0 0 1
<i>Exemption.</i>	
Any order for the delivery of goods for the use and on behalf of the maker of the order.	
BILL OF EXCHANGE payable otherwise than on demand, drawn, made, expressed to be payable, or actually paid or endorsed, or in any manner negotiated within the Colony:	
Where the amount or value of the money for which the same is made or drawn does not exceed £5	0 0 1
Exceeds £5 and does not exceed £10	0 0 2
" £10 " " £25 	0 0 4
" £25 " " £50 	0 0 6
" £50 " " £75 	0 1 0
" £75 " " £100 	0 1 6
" £100 " " £150 	0 2 3
" £150 " " £200 	0 3 0
" £200—for every £100 and also for any fractional part of £100 of such amount or value	0 1 6
And see sections 30–37.	

Exemptions

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NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE. £ s. d.
<i>Exemptions.</i>	
(1.) Draft or order drawn by any banker in Western Australia upon any other banker in Western Australia not payable to bearer or order, and used solely for the purpose of settling or clearing any account between such bankers.	
(2.) Letter written by a banker in Western Australia to any other banker in Western 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.	
(3.) Letter of credit granted in Western Australia authorising drafts to be drawn out of Western Australia payable in Western Australia.	
BILL OF LADING of or for any goods, merchandise, or effects to be exported	0 1 0
Every receipt of the master or mate taken in lieu of the bill of lading	0 0 6
Bill of lading coastwise	0 0 6
Every receipt of master or mate coastwise	0 0 3
Every receipt of master or mate for goods under half a ton weight or measurement coastwise	0 0 1
BILL OF SALE—	
Absolute. <i>See</i> CONVEYANCE ON SALE.	
By way of security. <i>See</i> MORTGAGE, &c.	
And <i>see</i> section 39.	
CHEQUE or ORDER payable on demand	0 0 1
<i>See</i> section 30, and BILL OF EXCHANGE.	
CONVEYANCE or TRANSFER on sale of any real estate in lieu of any other duty on such transfer howsoever otherwise imposed, or any Bill of Sale purporting to absolutely transfer any personal property without any proviso providing for the re-transfer of such property to the maker ...	
LAND TRANSFER. —Under “The Transfer of Land Act, 1874,” and any Acts amending the same	
(1.) Upon every consent to an application lodged on and after the commencement of this Act, whereby the consenting party relinquishes any estate or interest for valuable consideration	} For every £5 and also for any fractional part of £5 of the amount or value of the consideration, 6d.
(2.) Upon every application to bring land under the Act by any person who has purchased such land without having paid the duty in respect of a conveyance or transfer thereof to him, unless such conveyance or transfer to him has been actually executed before the commencement of this Act ...	
(3.) Upon every transfer of land on a sale thereof which transfer has been lodged on and after the commencement of this Act	

COUNTERPART

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NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
COUNTERPART. <i>See</i> section 23.	
CUSTOMS FORMS—	
For every perfect printed form contained in Schedules D, F, I, J, O, P, Q, to “The Customs Ordinance, 1860”	0 0 1
For every perfect form contained in Schedule D to the same Ordinance, when the goods are entered duty free	0 0 2
In every case when any of the above forms are issued in sets of more than one, only one form shall bear the stamp.	
DEED of any kind whatever, not otherwise charged with duty	1 0 0
<i>Exemptions.</i>	
(1.) Grants of the fee simple or other less estate in lands from Her Majesty.	
(2.) Conveyances, surrenders, or leases of the fee simple or other less estate in land to Her Majesty or for her use.	
DRAFT. <i>See</i> section 30.	
DUPLICATE. <i>See</i> section 23.	

LEASE—

Any lease made in perpetuity, or for a term of years, or for a period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent ...

A stamp equal in amount to the transfer duty payable on the sale of land for a sum equal to the amount of the consideration.

	When the lease is for a period not exceeding one year.	When the lease is for a period exceeding one year and not exceeding three years.	When the lease is for a period exceeding three years.
	£ s. d.	£ s. d.	£ s. d.
A lease of any lands or tenements at a rent without any payment of any sum of money by way of fine or premium:—			
When the rent, calculated for a whole year, shall not exceed in value £5	0 0 3	0 0 6	0 0 9
Above £5 and not exceeding £10	0 0 6	0 1 0	0 1 6
“ £10 “ £15	0 0 9	0 1 6	0 2 3
“ £15 “ £20	0 1 0	0 2 0	0 3 0
“ £20 “ £25	0 1 3	0 2 6	0 3 9
“ £25 “ £50	0 2 6	0 5 0	0 7 6
“ £50 “ £75	0 3 9	0 7 6	0 11 3
“ £75 “ £100	0 5 0	0 10 0	0 15 0
“ £100—for every further sum of £50, and also for any fractional part of £50 thereof	0 2 6	0 5 0	0 7 6
			Lease

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NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE. £ s. d.
Lease of any lands or tenements at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium... ..	The same stamp as a lease at a like rent for a period exceeding one year.
Lease of any lands or tenements stipulating for a rent granted in consideration of a fine or premium	A stamp equal to the joint value of the transfer duty payable on a conveyance in consideration of the fine and a lease for the rent.

Exemptions.

All leases or agreements for leases to or for the use of Her Majesty, or from Her Majesty under the ordinary Crown Land Regulations, or transfers of the same to any person.

And see sections 48-50.

LETTER OF ALLOTMENT or any other document having the effect of a letter of allotment:

- | | |
|--|-------|
| (1.) Of any share of any company or proposed company | |
| (2.) In respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation | |
| (3.) Issued or delivered in Western Australia of any share of any foreign company, or in respect of any loan raised or proposed to be raised by or on behalf of any foreign municipal body, corporation, or company | 0 0 1 |

AND SCRIP CERTIFICATES, SCRIP, or other document:

- | | |
|--|-------|
| (1.) Entitling any person to become the proprietor of any share of any company or proposed company | |
| (2.) Issued or delivered in Western Australia, and entitling any person to become the proprietor of any share of any foreign company or proposed company | |
| (3.) Denoting or intended to denote the right of any person as a subscriber in respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation | 0 0 1 |
| (4.) Issued or delivered in Western Australia, and denoting or intended to denote the right of any person as a subscriber in respect of any loan raised or proposed to be raised by or on behalf of any foreign municipal body, corporation, or company | |

And see section 51.

MORTGAGE,

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NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
MORTGAGE, BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY to confess and enter up judgment and FOREIGN SECURITY of any kind :	
(1.) Being the only or principal or primary security for— The payment or repayment of money not ex- ceeding £50	0 5 0
For every further £50 or fractional part of £50	0 5 0
(2.) TRANSFER OR ASSIGNMENT of any mortgage, bond, debenture, covenant, or foreign security, or of any money or stock secured by such instrument, or by any warrant of attorney to enter up judg- ment, or by any judgment :	
For every £50 and also for any fractional part of £50 of the amount transferred as aforesaid	0 5 0
And also where any further money is added to the money already secured	{ The same duty as a principal secu- rity for such further money.
<i>Exemption from (1) and (2).</i>	
Every collateral, or auxiliary, or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security and the above-mentioned exempted secur- ity or assurance is duly stamped as an instrument.	
(3.) RECONVEYANCE, RELEASE, OR CERTIFICATE OF SATIS- FACTION of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured :	
For every £50, and also for any fractional part of £50, of the total amount or value of the money at any time secured	0 2 6
And see sections 52-60.	
NOTARIAL ACT of any kind whatsoever (except a protest of a Bill of Exchange)	0 2 6
See section 61.	
POLICY OF INSURANCE of any vessel or of any goods or property on board, or upon the freight of any vessel, or upon any other interest relating thereto, or upon any voyage :—	

	If executed singly.	If executed in duplicate, each
	£ s. d.	£ s. d.
For every sum of £50 or part thereof ...	0 0 6	0 0 3

And see sections 62-64.

POLICY

44° VICTORIÆ, No. 20.

The Stamp Act, 1881.

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE, £ s. d.
POLICY OF ASSURANCE OR INSURANCE by whatever name called and whether issued in or out of this Colony, whereby 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
For every £100 and every part thereof exceeding £100 so insured, additional	0 0 6
POWER OF ATTORNEY, or other instrument in the nature thereof:	
(1.) For the receipt of the dividend on any stock or shares: Where made for the receipt of one payment only	0 1 0
In any other case	0 5 0
(2.) For the receipt of any sum of money, or any bill of exchange, or promissory note for any sum of money not exceeding £50, or any periodical payments not exceeding the annual sum of £10 (not being dividends on stock or shares)	0 5 0
(3.) Of any kind whatsoever, not hereinbefore described	0 10 0
PROMISSORY NOTE. <i>See section 31.</i>	
PROTEST of any bill of exchange or promissory note:	
When the duty on the bill does not exceed two shillings	0 2 0
In any other case...	0 2 0
And <i>see section 61.</i>	
RECEIPT given for, or upon the payment of, money amounting to £2 or upwards	0 0 1

Exemptions.

- (1.) Receipt given for any money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.
 - (2.) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or for payment.
 - (3.) Receipt given for the payment of any money to or for the use of or from Her Majesty.
 - (4.) Receipt given by the collector for any municipality or road board for any sum paid by way of assessment or fees for licenses.
 - (5.) Receipt written upon a bill of exchange or promissory note duly stamped.
 - (6.) Receipt endorsed or otherwise written upon or contained in any instrument liable to stamp duty and duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby secured or therein mentioned.
 - (7.) Receipts for sums paid upon Post Office Money Orders.
- And *see sections 65-68.*

Schedule

44° VICTORIÆ, No. 20.

The Stamp Act, 1881.

Schedule B (Section 28).

BANKER'S LICENSE TO ISSUE PROMISSORY NOTES.

Under and by virtue of the provisions of "The Stamp Act, 1881," I do hereby license A.B., of _____, Western Australia, (or, and C.D, of _____, Western Australia,) (*if more than two set out names and addresses fully*) Banker (or Bankers, or the Company or Co-partnership carrying on the business of Bankers, at _____ Western Australia aforesaid, under the style or firm of _____) to issue any bank note for the payment of any sum not less than One pound and payable on demand, without affixing thereto the stamp provided by "The Stamp Act, 1881," to be affixed to any promissory note.

Colonial Treasurer.