

WESTERN AUSTRALIA.



ANNO NONO

GEORGII QUINTI REGIS,
XI.

No. 21 of 1918.

AN ACT to further amend the Stamp Act,
1882.

[Assented to 13th June, 1918.]

BE it enacted by the King'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:—

1. This Act may be cited as the *Stamp Act Amendment Act, 1918*, and shall be read as one with the Stamp Act, 1882, hereinafter referred to as the principal Act, and its amendments, and shall come into operation on a day to be fixed by Proclamation. * Short title and commencement.

2. In the interpretation of this Act, and the principal Act and its amendments, the following terms shall have the meanings stated, that is to say:— Interpretation

“Backer” means any person with whom a bookmaker bets.

“Bet” includes wager and “betting” includes wagering.

“Betting ticket” means and includes any document or thing purporting to be or serving the purpose of or usually or commonly known as a betting ticket, or giving or purporting to give, or intended to give, or usually or commonly understood to give, any right, title, chance, share,

share, interest, authority, or permission to or in connection with a bet.

“Bookmaker” means any person who carries on the business or avocation of or acts as a bookmaker or turf commission agent, or any person who gains or endeavours to gain his livelihood wholly or partly by betting or making bets with backers. The term includes the servant or agent of a bookmaker.

“Commissioner” means the Commissioner of Taxation appointed under the Land and Income Tax Assessment Act, 1907.

“Metropolitan racecourse” means a racecourse situated within the radius of thirty miles from the Town Hall, Perth.

“Goldfields racecourse” means a racecourse situated within or within one mile of the municipal districts of Kalgoorlie, Boulder, or Coolgardie.

“Payment” includes payment in money or bank notes, or by bill of exchange or promissory note, as interpreted by section three of the principal Act, and sections four and five of the Stamp Act Amendment Act, 1905.

“Prescribed” means prescribed by the principal Act and its amendments including this Act, or the regulations made thereunder.

3. (1.) The Commissioner of Taxation shall, under the Colonial Treasurer, be charged with the administration of the principal Act and its amendments.

(2.) The words “Commissioner of Taxation” are substituted for the words “Colonial Treasurer,” “Attorney General,” and “Under Treasurer” respectively, throughout the principal Act and its amendments, and in section nineteen of the principal Act the words “with the approval of the Minister” are omitted.

Charge of duties.

4. (1.) The stamp duties specified in the Schedule to this Act shall be charged for the use of His Majesty upon the several instruments specified in the said Schedule, subject to the exemptions therein expressed, and shall form part of the consolidated revenue fund.

Schedule

(2.) The Schedule to the Stamp Act Amendment Act, 1905, is hereby repealed.

Repeal of Section 25.

5. Section twenty-five of the principal Act is hereby repealed.

Amendment of Section 59.

6. Subsection (2) of Section fifty-nine of the principal Act is hereby amended by adding the following words:—“but

where any advance or loan is made in excess of the amount covered by that duty the security shall, for the purpose of stamp duty, be deemed to be a new and separate instrument, bearing date the day on which the advance or loan is made :

Provided that if the holder of the security on or before the first day of June in each year makes and delivers to the Commissioner a declaration stating the highest amount further advanced on such security during the preceding twelve months, accompanied by the duty payable thereon, he shall be entitled to receive a certificate duly stamped in such form as the Commissioner may think fit, which said certificate shall be affixed to the security by the holder, and shall be evidence that duty on such amount has been paid, and the holder thereof shall not be liable for any penalty for not having paid duty on such further advances at the time when the same were respectively made.

7. Section seventy-two of the principal Act is hereby amended by omitting the words "but within one month" and the words "and shall not in any other case be subsequently stamped." Amendment of Sec. 72.

8. Section three of "The Stamp Act, 1882, Amendment Act, 1893," is hereby amended by the addition of a subsection as follows :— Amendment of Sec. 3 of 57 Vict., No. 31.

(4.) A licensed vendor of stamps may be remunerated by commission at a prescribed rate.

Section five of the said Act is hereby repealed.

Repeal of Section 5.

9. Section eight of the Stamp Act Amendment Act, 1913, is hereby amended by the addition of a paragraph as follows :— Amendment of Sec. 8 of No. 29 of 1913.

Where an application is made under section twenty-three of the principal Act in respect of any instrument proved to the satisfaction of the Commissioner to have been delivered as an escrow and allowance for stamps is approved, a refund in cash (less the prescribed percentage) shall be made, if so desired by the applicant, in lieu of stamps of equal value.

10. Stamp duties upon betting tickets—

Duties in respect of bets.

(a.) Shall be chargeable upon all betting tickets issued by a bookmaker in respect of bets whether the amount wagered by the backer is or is not paid to the bookmaker on the making of the bet ; and

(b.) Shall be denoted on the betting tickets by impressed stamps.

Tickets to be written out and cancelled for each bet.

11. (1.) Any bookmaker who makes a bet with any person shall forthwith—

- (a.) Write out or cause to be written out a betting ticket in respect of such bet ;
- (b.) Cancel such ticket in the manner prescribed and issue the same so cancelled to the backer.

Penalty : One hundred pounds and not less than five pounds.

(2.) Every such betting ticket shall be in such form and of such size and colour and be numbered as prescribed.

Production and inspection of betting tickets, etc.

12. (1.) Any officer authorised by the Commissioner in writing for the purpose (whether generally or in any particular case) may, on showing such authority, require any bookmaker, at any reasonable time or at any place, to produce for inspection any betting tickets, whether written out or not, or any betting books or other documents relating to betting transactions in his possession or control, and may inspect the same and take any copy of or extract therefrom.

(2.) Any bookmaker who fails, neglects, or refuses to produce for inspection any such ticket, book, or document, when duly required under this section so to do, or who delays or obstructs any such officer in carrying out his duties under this Act, shall be liable to a penalty of one hundred pounds and not less than ten pounds.

Returns by Racing clubs, etc.

13. The committee or other managing body of any racing club conducting meetings on any racecourse and any person who has the management or control of any racecourse shall, at the times and in the manner prescribed, forward to the Commissioner returns made by the prescribed persons setting out the names of the bookmakers licensed or permitted to carry on the business or vocation of a bookmaker on such racecourse or any part thereof and such other particulars as are prescribed.

Penalty : Ten pounds.

Enforcement of Penalties in case of racing club.

14. Any penalty to which a racing club is liable under this Act may, without prejudice to any other method of enforcing the same, be enforced against the secretary or the chairman of the racing club or any member of the committee or other managing body thereof.

Regulations.

15. (1.) The Governor may make regulations in respect of—

- (a.) The stamping of betting tickets ;
- (b.) The form, size, colour, and numbering of betting tickets ;

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- (c.) The particulars to be entered in betting books ;
 - (d.) The cancellation of betting tickets ;
 - (e.) Wages and any other payments whatsoever, to enable the Commissioner to make arrangements in special circumstances to enable duty, equal to the receipt duty payable, to be paid otherwise than by means of stamped receipts ;
 - (f.) Returns provided for under the principal Act and its amendments ; and
 - (g.) All matters which are required or permitted to be prescribed by regulations or which are necessary or convenient to be prescribed for giving effect to the principal Act and its amendments.
- (2.) Any such regulation may prescribe a penalty not exceeding twenty pounds for the breach thereof.

THE SCHEDULE.

(The Sections referred to are those of the Principal Act except where otherwise stated.)

Nature of Instrument.	Stamp Duty Payable.		
	£	s.	d.
ADMISSION of any person as a Practitioner of the Supreme Court (See Sections 74 and 75)	10	0	0
AFFIDAVIT OR STATUTORY DECLARATION or declaration having by statute the effect thereof	0	1	0
EXEMPTIONS.			
Every affidavit or declaration—			
(1.) Made for the immediate purpose of being filed, read, or used in any Court, or before any Judge, Master, Registrar, Clerk, or officer of any Court.			
(2.) For the assessment of duty under this Schedule, or under the Land and Income Tax Assessment Act, 1907, or the Dividend Duties Act, 1902.			
(3.) Required under the Government Savings Bank Act, 1906.			
(4.) Required under the Marriage Act, 1894, or the Registration of Births, Deaths, and Marriages Act, 1894.			
(5.) Required under the Statistics Act, 1907.			
(6.) Required under the Unclaimed Moneys Act, 1912.			
(7.) Required to be made by any officer of the Government in respect of any matters relating to the duties of his office.			
(8.) Of any other kind which the Governor may exempt by proclamation published in the <i>Gazette</i> .			
AGREEMENT or any memorandum of an agreement under hand only, and not otherwise specifically charged with any duty, whether the same is only evidence of a contract, or obligatory upon the parties from its being a written instrument	0	2	6
EXEMPTIONS.			
(1.) Agreement or memorandum the matter whereof is not of the value of £5.			
(2.) Agreement for the employment of any person at wages or salary not exceeding £5 a week.			
(3.) Agreement, letter, or memorandum made for or relating to the sale of any goods, wares, or merchandise, including electric current or for the hire of gas meters or stoves or electric meters or stoves.			
(4.) Agreement or memorandum made between the master and mariners of any ship or vessel for wages on any voyage coastwise from port to port in Western Australia.			
ALLOTMENT. See LETTER OF ALLOTMENT.			
ANNUITY—			
Conveyance in consideration of. See Section 47.			
Purchase of. See CONVEYANCE ON SALE, and Section 50.			
Creation of by way of security. See MORTGAGE.			
APPOINTMENT of a new trustee, and APPOINTMENT in execution of a power of any property, or of any use, share, or interest in any property, by any instrument not being a will ...	0	10	0

Nature of Instrument.	Stamp Duty Payable.					
	£	s.	d.			
APPRAISEMENTS. —Instrument setting forth any appraisal or valuation of any property, or of any interest therein, or of the annual value thereof, or of any dilapidation, or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificers' work whatsoever—						
Where the amount of the appraisal or valuation—						
Does not exceed £100	0	5	0
Exceeds £100 and does not exceed £200	0	10	0
Exceeds £200 and does not exceed £500	0	15	0
Exceeds £500	1	0	0

EXEMPTIONS.

Instrument setting forth any appraisal or valuation made—

- (1.) For the information of one party only, and not being in any manner obligatory as between parties, either by agreement or by operation of law;
- (2.) For or on behalf of His Majesty or the Government of Western Australia, or of any Municipal Council, Road Board, or other similar body having power by law to make or levy rates.

APPRENTICESHIP—Instrument of Exempt from duty.

ARTICLES OF ASSOCIATION. See COMPANY.

ARTICLES OF CLERKSHIP whereby any person becomes bound to serve as a Clerk in order to his admission as a Practitioner of the Supreme Court 10 0 0

ASSIGNMENT. See CONVEYANCE.

ATTESTED COPY. See COPY.

ATTORNEY. Letter or Power of. See POWER OF ATTORNEY.

ATTORNEY. Warrant of. See WARRANT OF ATTORNEY.

AWARD, whether under hand only or under hand and seal—

Where the amount or value of the matter in dispute—						
Does not exceed £100	0	10	0
Exceeds £100 and does not exceed £200	1	0	0
Exceeds £200 and does not exceed £500	1	10	0
Exceeds £500 and does not exceed £1,000	2	0	0
Exceeds £1,000, and in any case not above provided for	2	10	0

EXEMPTION.

Award made in any matter in which His Majesty is a party, either directly or by some public officer acting in such matter, or representing His Majesty, or the Government of Western Australia therein.

BETTING TICKET.—On every betting ticket issued by a book-maker—

- (a.) Within the Grand Stand enclosure of any Metropolitan or Goldfields racecourse 0 0 2
- (b.) Elsewhere within the grounds of a racecourse or outside a racecourse 0 0 0½

Nature of Instrument.	Stamp Duty Payable.
	£ s. d.
BILL OF EXCHANGE OR PROMISSORY NOTE payable on demand or at sight ; or any cheque drawn on any banker payable either to order or to bearer on demand ; or any order for the delivery of goods, such delivery being in lieu of the payment of money, drawn on any person other than a banker and such goods being deliverable on demand	0 0 1

EXEMPTIONS.

Any order for the delivery of goods for the use and on behalf of the maker of the order.

Any cheque drawn by any public officer on any Public, Government, or Departmental account.

BILL OF EXCHANGE of any other kind whatsoever, and PROMISSORY NOTE of any other kind whatsoever drawn or expressed to be payable, or actually paid or indorsed, or in any manner negotiated within Western Australia—

Where the amount or value of the money for which the same is made or drawn does not exceed £50	0 1 0
Exceeds £50 and does not exceed £100	0 2 0
Exceeds £100, then for every £50 of the amount or value and also for any fractional part of £50 of such amount or value	0 1 0

And see NOTARIAL ACT.

EXEMPTIONS.

- (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.
- (4.) Cheque drawn by any public officer on any Public, Government, or Departmental account.

BILL OF LADING or shipping receipt of any kind whatsoever of or for any goods, merchandise, or effects	0 1 0
If for goods to be carried coastwise—	
For goods not exceeding half a ton weight or measurement	0 0 3
Exceeding half a ton but not exceeding one ton ...	0 0 6
Exceeding one ton	0 1 0

BILL OF SALE—

Absolute. See CONVEYANCE ON SALE.

By way of security. See MORTGAGE.

And see Section 44.

BOND FOR ADMINISTRATION of estate of a deceased person ...	0 10 0
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Nature of Instrument.	Stamp Duty Payable.
	£ s. d.
EXEMPTION.	
Bond given by any person where the estate to be administered does not exceed £100 in value.	
CHARTER-PARTY	0 2 6
CHEQUE OR ORDER payable on demand	0 0 1
EXEMPTION.	
Cheque drawn by any public officer on any Public, Government, or Departmental account. <i>See BILL OF EXCHANGE.</i>	
COMPANY—	
Memorandum of Association of, under Companies Act, 1893 ...	1 0 0
Articles of Association of, under Companies Act, 1893 ...	1 0 0
On contract filed with Registrar under Section 26 of Companies Act, 1893, or on Memorandum or Articles of Association containing any provision in lieu thereof	<div style="display: inline-block; vertical-align: middle;"> } <i>ad valorem</i> duty on the amount or value of paid-up shares or other consideration, as on a Conveyance on Sale. </div>
CONTRACT. <i>See AGREEMENT.</i>	
CONTRACT NOTE for or relating to the sale or purchase of any stock or marketable security—	
Under the value of £50	0 0 3
Of the value of £50 and under the value of £100	0 0 6
Of the value of £100 and under the value of £500	0 1 0
Of the value of £500 and upwards	0 2 0
CONVEYANCE OR TRANSFER on sale of any property (except any scrip or shares of any incorporated mining company carrying on the business of mining within the State) where the amount or value of the consideration for the sale—	
(a.) Does not exceed £25	0 2 6
(b.) Exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration	0 2 6
And until the 30th day of June, 1921, additional duty equal in amount to the duty as prescribed by paragraphs (a) and (b).	
Transfer on sale of any scrip or share certificate of any incorporated mining company carrying on the business of mining within the State	
	0 0 1
Transfer on sale on and after 1st January, 1917, of scrip of the War Munitions Supply Company of Western Australia, Limited	<div style="display: inline-block; vertical-align: middle;"> } One per cent. of value of scrip, minimum duty 1d. </div>
LAND TRANSFER under "The Transfer of Land Act, 1893"—	
(1.) In the case of a consent to an application whereby the consenting party relinquishes any estate or interest for valuable consideration ; and	
(2.) In the case of an 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 ; and	

Nature of Instrument.	Stamp Duty Payable.		
	£	s.	d.
(3.) In the case of a transfer of land on a sale thereof—			
Where the amount or value of the consideration—			
(a.) Does not exceed £25	0	2	6
(b.) Exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration	0	2	6
And until the 30th day of June, 1921, additional duty equal in amount to the duty as prescribed by paragraphs (a) and (b).			
CONVEYANCE OR TRANSFER of any kind not herebefore described and not being a settlement, deed of gift, or an exchange	0	10	0
<i>And see Section 52.</i>			
EXEMPTION.			
Transfer, on and after 1st January, 1917, of any property to the Australian Soldiers' Repatriation Fund.			
COPY OR EXTRACT (attested or in any manner authenticated) of or from—			
(1.) An instrument chargeable with any duty.			
(2.) An original will or codicil.			
(3.) The probate of a will or codicil.			
(4.) Any letters of administration.			
(5.) Any public register (except any register of births, marriages, and deaths).			
(6.) The books or records of any court.			
In the case of an instrument chargeable with duty not amounting to one shilling			} The same duty as such instrument.
In any other case	0	1	
COUNTERPART—			
Where duty does not exceed 5s., the same duty as the original instrument.			
In other cases	0	5	0
COUPON OR WARRANT for interest attached to or issued with any security, when presented for payment			} The same duty as on a receipt.
<i>See Section 71.</i>			
DEBENTURE for securing the payment or repayment of money or the transfer or retransfer of stock. <i>See MORTGAGE.</i>			
DECLARATION of any use or trust of or concerning any property by any writing, not being a will, or an instrument chargeable with <i>ad valorem</i> duty as a settlement or gift	0	10	0
DECLARATION (Statutory). <i>See AFFIDAVIT.</i>			
DEED of any kind whatever, not otherwise charged with duty ...	0	10	0

EXEMPTIONS.

- (1.) Grants for the fee simple or other less estate in lands from His Majesty.
- (2.) Conveyances, transfers, surrenders, or lease of the fee simple or other less estate in land to His Majesty or for his use.
- (3.) Agreement under the seal of a local authority or other body corporate with His Majesty or any Government department, and declared by the Governor to be exempt from duty.

Nature of Instrument.	Stamp Duty Payable. £ s. d.
DRAFT.— <i>See</i> BILL OF EXCHANGE.	
DUPLICATE or COUNTERPART of any instrument chargeable with any duty—	
Where duty does not amount to 5s., the same as the original instrument.	
In other cases	0 5 0

EXCHANGE—

For any instrument effecting an exchange of any property ...

{ The same duty on the value of such property and any amount paid or other consideration given for equality, as on the amount or value of the consideration for a conveyance on sale.

GUARANTEE of any kind not otherwise described

{ *Ad valorem* mortgage duty.

See Section 59 (2).

EXEMPTION.

Guarantees given by bankers to shipowners or others on behalf of consignees of cargo.

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 ...

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

A lease of any lands or tenements at a rent without any payment of any sum of money by way of premium—	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.
Where the rent, calculated for a whole year, shall not exceed £50	2 6	5 0	7 6
Exceeds £50—for every £50 and also for any fractional part of £50 ...	2 6	5 0	7 6

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 duty as on a lease at a like rent for a period exceeding one year.

Lease of any lands or tenements at a rent and in consideration of a fine or premium

{ Duty equal to the joint value of the duty payable on a conveyance in consideration of the premium, and the duty payable on a lease for the rent.

Lease of any other kind whatsoever not hereinbefore described 0 10 0

EXEMPTIONS.

All leases or agreements for leases to or for the use of His Majesty, or from His Majesty or the Minister for Lands or the Minister for Mines under the Land Act, 1898, and its amendments, the Mining Act, 1904, and the regulations thereunder respectively.

And *see* Sections 53–55.

Nature of Instrument.	Stamp Duty Payable. £ s. d.
Transfer or assignment of a lease— See CONVEYANCE OR TRANSFER See Section 45.	
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 ...	} 0 0 1
(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	
AND SCRIP CERTIFICATES, SCRIP, or other document—	
(1.) Entitling any person to become the proprietor of any share of any company or proposed company	} 0 0 1
(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	
(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 Sections 56 and 58.	
LIEN ON WOOL. See BILL OF SALE BY WAY OF MORTGAGE.	
MEMORANDUM OF ASSOCIATION. See COMPANY.	
MORTGAGE (legal or equitable), 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 exceeding £50	0 1 3
Exceeding £50 and not exceeding £100	0 2 6
" £100 " " £150	0 3 9
" £150 " " £200	0 5 0
" £200 " " £250	0 6 3
" £250 " " £300	0 7 6
" £300 : for every £100 and also for any fractional part of £100 of such amount	0 2 6
(2.) Being a 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 is duly stamped—	
For every £100, and also for any fractional part of £100 of the amount secured	0 0 6
And see BOND.	

Nature of Instrument.	Stamp Duty Payable. £ s. d.
(3.) 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 judgment, or by any judgment—	
For every £100 and also for any fractional part of £100 of the amount transferred as aforesaid ...	0 1 0
And also where any further money is added to the money already secured	<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 5px;">{</div> <div style="font-size: 0.8em; line-height: 1;">The same duty as a principal security for such further money.</div> </div>
If by way of collateral, or auxiliary, or additional, or substituted security, or by way of further assurance, where the principal or primary security is duly stamped—	
For every £100 and also for every fractional part of £100 of the amount transferred or assigned ...	0 0 6
(4.) RECONVEYANCE, release, or discharge of any security as aforesaid, or of the benefit thereof, or of the money thereby secured—	
For every £100, and also for every fractional part of £100, of the total amount or value of the money at any time secured	0 1 0
Provided that where there is more than one instrument for securing any sum of money the reconveyance, release, certificate of satisfaction or discharge of the principal or primary security shall only be charged with <i>ad valorem</i> duty, and the release of the collateral or additional security shall be charged with a duty of 1s. only.	
Provided also, that where, by any reconveyance, release, certificate of satisfaction, or discharge, a part only of the money secured is released, the duty shall be payable only in respect of the amount so released.	
(5.) Any instrument whereby any part of the property comprised in any security as aforesaid is released, the whole of the money still remaining secured	0 1 0

And see Sections 57-65.

EXEMPTION.

Mortgage certified by the Commissioner to have been given on or after the 1st March, 1918, for the sole purpose of securing the repayment of money advanced for investment in War Loan Bonds or Stock.

NOTARIAL ACT of any kind whatsoever (except a protest of or noting a Bill of Exchange)	0 2 6
Noting Bill of Exchange	0 1 0
Protesting Bill of Exchange	0 1 0

See Section 66.

ORDER. See BILL OF EXCHANGE PAYABLE ON DEMAND.

PARTITION—

(1.) For any instrument effecting a partition of any lands ...	0 10 0
And upon any consideration paid by way of equality	<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 5px;">{</div> <div style="font-size: 0.8em; line-height: 1;">The same duty as on a Conveyance on Sale.</div> </div>

Nature of Instrument.	Stamp Duty Payable. £ s. d.
POLICY OF INSURANCE—	
Any policy of insurance or instrument of guarantee or indemnity by whatever name called which operates in Western Australia in whole or in part as an insurance, and whether issued in or out of Western Australia—	
(a.) Against loss of or damage to property by fire—	
For every year or part of a year during which such policy or a cover note on which premium is paid operating in lieu of and not replaced by a policy, continues in force—	
For every £100 and for every fractional part of £100 so insured	0 0 6
(b.) Whereby any insurance is made upon any ship or vessel, or upon any goods, merchandise, or other property on board of any ship or vessel, or upon the freight thereof—	
For every £100 and for every fractional part of £100—	
(i.) If the premium does not exceed 2s. 6d. per centum	
	0 0 1
(ii.) In any other case (for voyage)	
	0 0 3
(For time) not exceeding six months	
	0 0 3
Exceeding six months	
	0 0 6
(c.) Against accident, or incapacity from sickness or personal injury—	
For every £100 and for every fractional part of £100 so insured	
	0 0 3
(d.) Against employer's liability under the Employers' Liability Act, the Workers' Compensation Act, or at common law—	
For every 10s. of premium or fractional portion thereof	} Id. ; but not to exceed 1s.
(e.) Not otherwise specified—	
For every year or part of a year during which such policy, or a cover note on which premium is paid operating in lieu of and not replaced by a policy, continues in force—	
For every £100 and for every fractional part of £100 so insured—	
(i.) If the premium does not exceed 2s. 6d. per centum	
	0 0 1
(ii.) In any other case	
	0 0 3
For the renewal of any policy under (a) or (e)—	
For every £100 and for every fractional part of £100 insured	0 0 3

EXEMPTIONS.

Policy of Life Insurance.

Renewal of any policy under paragraphs (b), (c), or (d).

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

Nature of Instrument.	Stamp Duty Payable.
	£ s. d.
(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 ...	1 0 0

EXEMPTIONS.

Any instrument for the sole purpose of appointing or authorising any one person to vote as a proxy at any meeting at which votes may be given by proxy.

A power of attorney executed by a person on active service in the Naval or Military forces of the Commonwealth or other naval or military forces of His Majesty, or in training for such service.

PROMISSORY NOTE. *See* BILL OF EXCHANGE.

PROTEST. *See* NOTARIAL ACT.

And *see* Section 66.

RECEIPT given for, or upon payment of money, or whereby any money, or any bill of exchange, promissory note or cheque for money, is acknowledged or expressed to have been received, deposited or paid, or whereby any debt or demand, or part thereof, is acknowledged to have been settled, satisfied or discharged.

If for—

£1 or upwards but less than £25	0 0 1
£25 or upwards but less than £50	0 0 2
£50 or upwards, but not exceeding £100	0 0 3
Exceeding £100, for every £100 and for every fraction of £100	0 0 3

EXEMPTIONS.

- (1.) Receipt given for any payment to or for the use of His Majesty.
- (2.) Receipt given by or on behalf of any municipal council, road board, local board of health, or any water, drainage, or irrigation board, or other local authority for rates, fees, or licenses.
- (3.) Receipt given for any money deposited in any bank or with any banker to be accounted for in current account, received and expressed to be received from the person to whom the same is to be accounted for.
- (4.) 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.
- (5.) Receipt endorsed on or contained in a mortgage or other security duly stamped acknowledging the receipt by the mortgagor or borrower of the principal money secured, or indorsed on or contained in an instrument duly stamped discharging the mortgage or other security.
- (6.) Receipt given by any registered friendly society, lodge, or branch for any money paid to such society, lodge, or branch by any of its members, or by any other society, or any lodge or branch, or given by Public Hospitals, or the Children's Hospital, Perth, for any money paid to any one of them as a donation or for a donation paid to or from any fund raised as the result of an appeal for patriotic or charitable purposes.

Nature of Instrument.	Stamp Duty Payable. £ s. d.
(7.) Receipt given to any registered friendly society for any money paid by such society to any of its members, or to any person claiming under any of its members.	
(8.) Receipt given for any money paid to or from a benefit fund formed for the relief of members of any registered trade union or industrial union.	
(9.) Receipt for money withdrawn by a depositor from the Government Savings Bank.	
(10.) Receipt given for any money paid to or from a fund formed for the relief or benefit of soldiers or sailors or of the dependents of soldiers or sailors.	
(11.) Receipt given for wages or salary at a rate not exceeding five pounds per week.	
(12.) Receipt given by a bookmaker in a transaction relating to his calling as a bookmaker.	
(13.) An interim receipt provided that a stamped receipt can be produced. And see Sections 70-73, and Section 10 of No. 29 of 1913, as amended by Sections 4, 5, and 8 of No. 12 of 1916.	
RECONVEYANCE. See MORTGAGE.	
RELEASE OR RENUNCIATION of any property, or of any right or interest in any property—	
Upon a sale. See CONVEYANCE ON SALE.	
By way of security. See MORTGAGE, etc.	
In any other case 	0 10 0
REVOCATION of any use or trust of any property by any writing, not being a will 	0 10 0
SCRIP CERTIFICATE OR SCRIP. See LETTER OF ALLOTMENT.	
SETTLEMENT, DEED OF, OR DEED OF GIFT—	
(1.) Any instrument, whether voluntary or upon any good or valuable consideration other than a <i>bona fide</i> pecuniary consideration whereby any property is settled or agreed to be settled in any manner whatsoever, or is given or agreed to be given in any manner whatsoever; and	
(2.) Any instrument declaring that the property vested in the person executing the same shall be held in trust for the person or persons mentioned therein;	
Upon the amount or value of such property 	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">}</div> <div style="font-size: 0.8em; line-height: 1;"> The same duty as upon a conveyance or transfer on Sale. Minimum duty ten shillings. </div> </div>
TRANSFER. See CONVEYANCE.	
VALUATION. See APPRAISEMENT.	
WARRANT OF ATTORNEY to confess and enter up judgment given as a security for the payment or repayment of money, or for the transfer or retransfer of stock. See MORTGAGE.	
WARRANT OF ATTORNEY of any other kind 	0 10 0

GENERAL EXEMPTION FROM ALL STAMP DUTIES.
WILLS AND TESTAMENTARY WRITINGS.