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VICTORIÆ REGINÆ.

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No. 372.

Stamp Duties Act.

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SCHEDULE.

Stamp Act.—1886.

An Act to Impose Stamp Duties.

[Assented to, November 10th, 1886.]

Preamble.

BE it Enacted by the Governor of the Province of South Australia, by and with the advice and consent of the Legislative Council and House of Assembly of the said province, in this present Parliament assembled, as follows :

PRELIMINARY.

Short title and commencement.

1. This Act may be cited for all purposes as the "Stamp Act, 1886," and shall come into operation on a day to be fixed by the Governor, by Proclamation, not being earlier than twenty-one days after the publication of such Proclamation in the *Government Gazette*.

Interpretation.

2. In the construction and for the purposes of this Act, the following words have the meanings by this section assigned to them, unless it is otherwise provided, or there be something in the context repugnant thereto:—

"Commissioner" means any person appointed Commissioner of Stamps under this Act:

"Die" means and includes any plate, type, tool, or implement whatever, used under the direction of the Commissioner for expressing or denoting any duty, or the fact that any duty or penalty has been paid, or that any instrument is duly stamped, or is not chargeable with any duty, and also any part of any such plate, type, tool, or implement:

"Duty" includes every stamp duty chargeable under this Act:

"Executed" and "execution," with reference to instruments not under seal, mean signed and signature:

"Forge" includes counterfeit:

"Instrument" means and includes every written document:

"Material" means every sort of material upon which words or figures can be expressed:

"Money" includes all sums expressed in British, foreign, or colonial currency:

"Stamp" means as well a stamp impressed by means of a die as an adhesive stamp:

"Stamped" means impressed with a stamp by means of a die or having an adhesive stamp affixed according to law:

"Stock" means any share in the stocks or funds of any foreign or colonial state or Government, or in the capital stock or funded debt of any company, corporation, or society in the

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the said province, or of any foreign or colonial company, corporation, or society :

“Write,” “written,” and “writing,” include every mode in which words or figures can be expressed upon material.

3. From and after the coming into operation of this Act, but subject to the exemptions contained in the Schedule to this Act, there shall be charged, for the use of Her Majesty, Her heirs and successors, upon the several instruments specified in the said Schedule the several duties therein specified. Stamp duties to be charged.

4. The Governor may appoint a Commissioner of Stamps and any other necessary officers for carrying this Act into effect, and such Commissioner and every such officer shall give such security for the due discharge of their duties under this Act as the Governor may direct, and the said Commissioner may sue and be sued in any court of law or equity by the name of the Commissioner of Stamps. Power to appoint officers.

5. The Governor may appoint any person a distributor of stamps who may be remunerated by a commission upon the value of stamps, purchased for disposal by such distributor, or by salary, or other allowance, and upon the sale of stamps to any such distributor, such discount may be allowed as may be authorised by regulations to be made under this Act. Distribution of stamps.

6. The Treasurer shall, for denoting the several duties hereby imposed, provide such stamps or dies as may be required for the purposes of this Act, and may do any other act which may be necessary for effectually collecting the said duties. Stamps to be provided.

GENERAL PROVISIONS.

7. (1) Every instrument written upon stamped material, shall be written in such manner, and every instrument partly or wholly written before being stamped, shall 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 material: How instruments to be stamped.

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

8. Except when express provision is made to the contrary— Instruments to be separately charged.

(1) Any instrument containing or relating to several distinct matters shall be separately and distinctly charged with duty, in respect of each of such matters, as if it were a separate instrument :

(2) An

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- (2) An instrument made for any consideration in respect whereof it is chargeable with *ad valorem* duty, and also for any further or other valuable consideration, shall also be charged with duty in respect of such last-mentioned consideration, as if it were a separate instrument made for such consideration only.

Duplicates and counterparts.

9. The duplicate or counterpart of an instrument chargeable with duty (including the counterpart of a lease, whether executed by the lessor or not) may be impressed with a particular stamp indicating that the instrument of which it is the duplicate has been duly stamped; but unless such duplicate or counterpart be so impressed, it shall be chargeable with duty as an original.

Appropriate stamps to be used.

10. (1) A stamp which by any word or words on the face of it is appropriated to any particular description of instrument shall not be used for any instrument of another description: •

(2) An instrument falling under the particular description to which any stamp is so appropriated as aforesaid, shall not be deemed duly stamped, unless it is stamped with the stamp so appropriated.

All facts to be truly set forth.

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, shall be fully and truly set forth in the instrument, and every person who with intent to defraud Her Majesty, or Her heirs or successors (and the suppression of any such fact or circumstance shall be *prima facie* evidence of such intent)—

(1) Shall execute 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, shall neglect or omit to fully and truly set forth therein, all the said facts and circumstances:

shall forfeit a penalty of not less than Fifty Pounds and not exceeding Five Hundred Pounds.

Duty to be calculated on value in British money.

12. Where an instrument is chargeable with *ad valorem* duty in respect of any money in any foreign or colonial currency, such duty shall be calculated on the value of such money in British currency according to the current rate of exchange on the day of the date of such instrument.

Duty to be calculated on value of stock.

13. Where an instrument is chargeable with *ad valorem* duty in respect of any stock, such duty shall be calculated on the value of such stock according to the average price thereof on the day of the date of such instrument.

Duty on other instruments.

14. Where the duty with which an instrument may be chargeable under this Act shall depend in any manner upon the duty paid upon

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upon another instrument, the payment of such last-mentioned duty may, on production of both the instruments, be denoted in such manner as the Commissioner shall think fit upon the first-mentioned instrument.

15. Unless it be otherwise expressly enacted, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof on payment of the unpaid duty and a penalty of Ten Pounds, and also, by way of further penalty when the unpaid duty exceeds Ten Pounds, of interest on the unpaid duty at the rate of Ten Pounds per centum per annum from the day on which such instrument was first executed up to the time when such interest shall be equal in amount to the unpaid duty, and the payment of any penalty and interest shall be denoted on such instrument by a particular stamp:

Penalty for not duly stamping.

Provided as follows—

- (a) Any instrument may be stamped without penalty within one month after the execution thereof:
- (b) Any unstamped instrument executed out of South Australia may be stamped without penalty at any time within two months after it shall have been first received in South Australia:
- (c) The Commissioner may, at any time within twelve months after the execution of any instrument, remit the penalty or any part thereof.

16. It shall not be necessary to stamp any instrument executed before the coming into operation of this Act.

Existing instruments need not be stamped.

17. (1) Upon the production of an instrument chargeable with any duty as evidence in any Court of Civil Judicature in any part of South Australia, the officer whose duty it is to read the instrument shall call the attention of the Judge to any omission or insufficiency of the stamp thereon; and if the instrument is one which may legally be stamped after the execution hereof it may, on payment to the said officer of the amount of the unpaid duty and the penalty payable by law on stamping the same as aforesaid and a further sum of One Pound, be received in evidence, saving all just exceptions or other grounds.

As to receiving unstamped instruments in evidence.

(2) The officer receiving the said duty and penalty shall give a receipt for the same, and make an entry in a book kept for that purpose of the payment and of the amount thereof; and shall communicate to the Commissioner the name or title of the cause or proceeding in which, and of the party from whom, he received the said duty and penalty, and the date and description of the instrument; and shall pay over to the Commissioner the money received by him for the said duty and penalty.

(3) Upon production to the Commissioner of any instrument in respect

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respect of which any duty or penalty has been paid as aforesaid, together with the receipt of the said officer, the payment of such duty and penalty shall be denoted in such instrument accordingly.

Except as aforesaid no unstamped instrument to be received in evidence.

18. Except as aforesaid no instrument chargeable with duty executed in any part of South Australia, or relating, wheresoever executed to any property situate, or to any matter or thing done or to be done, in any part of South Australia, shall, except in criminal proceedings, be pleaded or given in evidence or admitted to be good, useful, or available at law or in equity unless duly stamped according to this Act.

Assessment of duty.

19. (1) Subject to any regulations which may be made under this Act, the Commissioner may be required by any person to express his opinion with reference to any executed instrument upon the following questions—

(a) Whether it is chargeable with any duty :

(b) With what amount of duty it is chargeable :

(2) If the Commissioner is of opinion that such instrument is not chargeable with any duty, such instrument may be stamped with a particular stamp denoting that it is not chargeable with any duty :

(3) If the Commissioner is of opinion that such instrument is chargeable with duty, he shall assess the duty with which it is, in his opinion, chargeable, and when the instrument is duly stamped in accordance with the assessment of the Commissioner, it may also be stamped with a particular stamp denoting that it is duly stamped :

(4) Every instrument stamped with the particular stamp denoting either that it is not chargeable with any duty or is duly stamped, shall be admissible in evidence and available for all purposes, notwithstanding any objection relating to duty :

(5) Provided as follows :—

(a) An instrument upon which the duty has been assessed by the Commissioner, shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment of the Commissioner :

(b) Nothing in this section contained, shall be deemed to authorise the stamping after the execution thereof, of any instrument prohibited by law from being so stamped.

Appeal from assessment.

20. (1) Any person dissatisfied with the assessment of the Commissioner may, within fourteen days after the date thereof, and on payment of duty in conformity therewith, forward to the Treasurer a statements of the grounds of his objection to the assessment, and the Treasurer may confirm or modify such assessment ; and if such assessment be not confirmed, the amount of duty

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duty to be ultimately retained shall be that fixed by the Treasurer, and the difference shall be refunded to the appellant; and if such person be still dissatisfied, he may, within twenty-one days after the Treasurer's decision is communicated to him, appeal to the Supreme Court, and may for that purpose require the Commissioner to state and sign a case setting forth the question upon which his opinion was required and the assessment made by him: Provided that any person dissatisfied with the assessment of the Commissioner may, within twenty-one days after the date of the Commissioner's assessment, appeal to the Supreme Court in the first instance without any intermediate application to the Treasurer:

(2) The Commissioner shall thereupon state and sign a case accordingly and deliver the same to the appellant, upon whose application such case may be set down for hearing in the Supreme Court:

(3) Upon the hearing of such case (at least seven days' notice of which shall be given to the Commissioner) the Court shall determine the question submitted, and assess the duty, if any, chargeable under this Act:

(4) If it be decided by the Court that the assessment of the Commissioner is erroneous, any excess of duty which may have been paid in conformity with such erroneous assessment, together with any penalty which may have been paid in consequence thereof, shall be ordered by the Court to be repaid by the Commissioner to the appellant, together with the cost incurred by him in relation to the appeal:

(5) But if the assessment of the Commissioner is confirmed by the Court, the costs incurred by the Commissioner in relation to the appeal, shall be ordered by the Court to be paid by the appellant to the Commissioner:

(6) For the purposes of this section the Court may be holden before one Judge only.

21. In any case of application to the Commissioner with reference to any instrument, the Commissioner may require to be furnished with an abstract of the instrument, and also such evidence as he may deem necessary in order to show whether every fact and circumstance affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, has been fully and truly set forth, and may refuse to proceed upon any such application until such abstract and evidence be furnished accordingly.

Abstract of instrument to be furnished.

22. All public officers having in their custody any rolls, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure any duty, or to the proof or discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person thereunto authorised by the Commissioner to inspect all such rolls, books, records, papers, documents, and proceedings

Records open to inspection

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proceedings, and to take such notes and extracts as he may deem necessary without fee or reward.

No instrument to be enrolled or registered unless stamped.

23. No public officer whose office it is to enrol, register, or enter in or upon any rolls, books, or records, any instrument, or the memorial of any instrument chargeable with any duty, shall enrol, register, or enter any such instrument or memorial, unless such instrument is duly stamped.

Duty how denoted.

24. Except where express provision is made to the contrary, all duties are to be denoted by impressed stamps only; and where it is provided that any duty may be denoted by an adhesive stamp, such duty may be denoted by an impressed stamp or by an adhesive stamp.

Adhesive stamps to be cancelled.

25. (1) Any instrument upon which the duty is required or permitted by law to be denoted by an adhesive stamp shall not be deemed duly stamped unless the person required by law to cancel such adhesive stamp, shall cancel the same by writing on or across each 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:

(2) Any person who shall wilfully neglect or refuse duly and effectually so to do as aforesaid shall forfeit a penalty of Ten Pounds.

Penalty for fraud.

26. Any person who shall—

(1) Fraudulently remove or cause to be removed from any instrument any adhesive stamp, or fraudulently affix to any instrument any adhesive stamp which has been removed from any other instrument, with intent that such stamp may be used again:

(2) Knowingly sell or offer for sale or utter any adhesive stamp which has been removed from any instrument, or utter any instrument having thereon any adhesive stamp which shall to his knowledge have been so removed as aforesaid:

(3) Practise or be concerned in any fraudulent act, contrivance, or device, with intent to evade any duty under this Act:

shall forfeit a penalty of Fifty Pounds, and in the last case shall also forfeit the amount of the duty sought to be evaded.

SPECIAL PROVISIONS.

Bank Notes.

Interpretation.

27. The term “bank” means any corporation, society, partnership, or person carrying on the business of banking in South Australia.

The term “bank note” means any bill of exchange or promissory note,

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note, issued by any bank, for payment of money on demand, or purporting, or intended to entitle the owner or holder thereof, without indorsement, or without any further or other indorsement than may be thereon at the time of the issue thereof, to payment of money on demand, whether the same be so expressed or not, or in whatever form or by whomsoever such bill or note is drawn or made.

28. There shall be paid to the Commissioner by every bank the quarterly sum of Ten Shillings for every One Hundred Pounds of the average amount of notes stated to be in circulation by the quarterly returns made by such bank, pursuant to "The Banking Companies Act."

Composition to be paid by banks.

29. The above-mentioned duty shall become due and payable by quarterly payments on the fourth day of February, the fourth day of May, the fourth day of August, and the fourth day of November in each year, and each quarterly payment by each bank shall be computed upon the amount of notes shown to be in circulation by the returns of such bank, for the last preceding quarter prepared in accordance with the provisions of "The Banking Companies Act."

Payment to be made quarterly.

Bills of Exchange.

30. The term "bill of exchange" means and includes—

Interpretation.

- (1) Any bill of exchange, draft, order, cheque, and letter of credit, and any document or writing (except a bank note) entitling or purporting to entitle any person, whether named therein or not, to payment by any other person or to draw upon any other person for any sum of money therein mentioned:
- (2) Any 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:
- (3) Any order for the payment of any sum of money at any stated period, or also any order for the payment of any sum of money by any person at any time after the date thereof and sent or delivered by the person making the same to the person by whom the payment is to be made or to any person on his behalf.

"Promissory note" means and includes—

- (1) Any document or writing (except a bank note) containing or importing a promise to pay any sum of money:

(2) Any

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(2) Any 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.

Duty on bills and notes, how denoted.

31. The duty on a bill of exchange and on a promissory note may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the bill of exchange or promissory note is drawn or made before he delivers it out of his hands, custody, or power.

Duty upon bills drawn out of South Australia.

32. (1) The duty upon bills of exchange or promissory notes drawn or made out of South Australia shall be denoted by adhesive stamps only.

Holder to stamp bill or note.

(2) Every holder of any unstamped bill of exchange or promissory note drawn out of South Australia shall, before he presents it for payment, or indorses, transfers, or in any manner uses, negotiates, or pays the same, cause it to be duly stamped :

(3) Provided as follows:—

(a) If, at the time when any such bill or note shall come into the hands of any *bonâ fide* holder thereof, there is affixed thereto any adhesive stamp 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 fixed 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 be as valid and available as if the stamp had been cancelled by the person by whom it was affixed :

(4) Nothing herein shall relieve any person from any penalty under this Act.

Where bill or note deemed to be drawn.

33. A bill of exchange or promissory note purporting to be drawn or made out of South Australia shall, for the purposes of this Act, be deemed to have been so drawn or made, although it may, in fact, have been drawn or made within South Australia.

As to bills or notes issued unstamped.

34. (1) Every person who shall issue, indorse, transfer, use, negotiate, present for payment, or pay any bill of exchange or promissory note, liable to duty and not duly stamped, shall forfeit and pay a penalty not exceeding Twenty Pounds ; and any person who shall take or receive 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

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make the same available for any purpose whatever until the same shall be duly stamped :

(2) Provided that, if any bill of exchange for the payment of money on demand, liable only to the duty of One Penny, shall be 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 such bill ; and may, upon so doing, pay the sum in the said 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 :

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

35. When a bill of exchange 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 bill, be exempt from duty, and, upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued, or in any manner negotiated, apart from such lost or destroyed bill, may, although unstamped, be admitted in evidence to prove the contents of such lost or destroyed bill. Bills in sets.

Bills of Lading.

36. (1) A bill of lading is not to be stamped after the execution thereof: When to be stamped.

(2) Any person who shall make or execute any bill of lading not duly stamped shall forfeit and pay a penalty of Fifty Pounds.

Conveyance on Sale.

37. The term "conveyance on sale" includes every conveyance, assignment, transfer, application under the "Real Property Act of 1861," or Act amending or repealing the same, and every other assurance, and instrument, and every decree and order of any Court, Judge, or Commissioner whereby, or by virtue whereof, any real or personal 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. Interpretation.

38. Where the consideration, or any part of the consideration, for a conveyance on sale consists of any real or personal property other than money such conveyance shall be charged with *ad valorem* duty in respect of the value of such real or personal property at the date of such conveyance. Where consideration consists of real or personal property.

39. (1) Where the consideration, or any part of the consideration, for a conveyance on sale shall consist of money payable periodically Where consideration is payable in instalments,

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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:

(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 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 any life or lives such conveyance is to be charged in respect of such consideration with *ad valorem* duty on the amount which 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, shall 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 shall be charged with any higher duty than Ten Shillings.

Where property is
subject to debt.

40. Where any property shall be 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 encumbrance upon the property or not, such debt, money, or stock shall 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.

Duty in certain cases.

41. (1) Where any property shall have been contracted to be sold for one consideration for the whole, and shall be conveyed to the purchaser in separate parts or parcels by different instruments, the consideration shall be apportioned in such manner as the parties shall think fit, so that a distinct consideration for each separate part or parcel shall be set forth in the conveyance relating thereto, and such conveyance shall be charged with *ad valorem* duty in respect of such distinct consideration:

(2) Where any 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, shall be conveyed in parts or parcels by separate instruments, to the persons by or for whom the same shall have been purchased for distinct parts of the consideration, the conveyance of each separate part or
parcel

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parcel shall be charged with *ad valorem* duty in respect of the distinct part of the consideration specified therein :

(3) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, shall contract to sell the same to any other person, and the property shall in consequence be conveyed immediately to the sub-purchaser, the conveyance shall 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, shall contract to sell the whole or any part or parts thereof to any other person, and the property shall be in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel shall 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) When a sub-purchaser shall take 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 shall be duly stamped accordingly, any conveyance to be afterwards made to him of the same 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.

42. Where there are several instruments of conveyance for completing the purchaser's title to the property sold the principal instrument of conveyance only shall be charged with *ad valorem* duty, and the other instruments shall 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 the parties, with the approval of the Commissioner, may determine for themselves which of such several instruments is to be deemed the principal instrument.

Where there are several instruments.

43. Every mortgage, lease, or other instrument executed in order, either directly or indirectly, to avoid or evade the payment of duty payable on a conveyance or sale shall be void except after *bonâ fide* transfer of the same to a third person, and shall then only be valid when the same shall have been duly stamped as a conveyance.

Instrument executed to evade duty.

44. A conveyance on sale of any share or shares in the stock, funds, or capital of any corporation, company, or society in South Australia, may be denoted by an adhesive stamp, which shall be cancelled by the person by whom such conveyance is first executed before he delivers it out of his hands, custody, or power.

Duty on conveyance of money, how directed.

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MISCELLANEOUS.

As to spoiled or
unused stamps.

45. Subject to such regulations as may be made under this Act, the Commissioner may, on the application of any person possessed of stamps or stamped material rendered useless by being inadvertently spoiled or unused, give to such person in lieu of such stamps or stamped material so spoiled or unused, other stamps of the same or other denomination of the same amount in value, or at his discretion, the same value in money, deducting the proper allowance on the purchase of stamps of the like description.

Paper for stamping and
remittances may be
sent post free.

46. All parchment and paper which may be sent to the Commissioner for the purpose of being stamped, and all money remitted to pay for duty stamps, and any letter accompanying the same, may be transmitted through the post as a letter free of postage if handed to any postmaster in a sealed envelope addressed to the Commissioner, and having the words "parchment (or paper, as the case may be) for stamping," or "remittance for duty stamps," and no fee shall be charged for registering any such letter.

As to fraudulent mis-
statements.

47. Any person making or assisting in making any false statement, or any fraudulent alterations in any statement or document required under this Act, with intent to evade the payment of duty, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be liable to imprisonment for any period not exceeding three years, and to a fine of One Hundred Pounds.

Penalties for felonies.

48. Any person who shall do or cause to be done, or knowingly assist in doing any of the acts following, that is to say—

- (1) Forge a die or stamp:
- (2) Impress any material with a forged die:
- (3) Cut, tear, or in any way remove from any material any stamp with intent to make fraudulent use of such stamp or of any part thereof:
- (4) Mutilate any stamp with intent to make fraudulent use of any part thereof:
- (5) Fraudulently fix or place upon any material, or upon any stamp, any stamp or part of a stamp which has been cut, torn, or in any other way removed from any other material, or out of or from any other stamp:
- (6) Erase or otherwise remove from any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any fraudulent use should be made of the stamp upon such material:
- (7) Knowingly sell or expose for sale, or utter or use any forged stamp:
- (8) Knowingly and without lawful excuse (the proof of which lawful excuse lies on the person accused) have in possession any

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any forged die or stamp, or any stamp or part of a stamp, which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise removed :

shall be guilty of felony, and liable to imprisonment, with or without hard labor, for any term not less than one year and not exceeding seven years.

49. (1) Penalties incurred under this Act may be recovered in a summary way before any two Justices of the Peace, or may be sued for by information in the Supreme Court in the name of the Attorney-General for South Australia, and may be recovered with full costs of suit.

Recovery of penalties.

(2) The Treasurer may, at his discretion, mitigate, stay, or compound proceedings for any penalty, and reward any person who may inform the Commissioner of any offence against this Act or assist in the recovery of any penalty.

50. The Supreme Court may, upon application by or on behalf of the Commissioner, grant a rule requiring any person who shall have received money payable by way of duty or penalty under this Act, or the executor or administrator of such person, to show cause why he should not deliver to the Commissioner an account upon affidavit of any duty or sum of money received by such person, or executor, or administrator, and why the same should not be forthwith paid to the said Commissioner. And the Court may make absolute such rule, and enforce by attachment or otherwise the payment of any such duty or sum of money as may appear to be due, together with costs.

Remedy for misappropriation.

51. The Governor may frame such regulations, and authorise any such forms as may be necessary from time to time for carrying this Act into effect; and may by such regulations impose a penalty not exceeding Fifty Pounds for any breach thereof; and every such regulation and form, when published in the *Government Gazette*, shall have the force of law : Provided that such regulations shall be laid before both Houses of Parliament forthwith, if Parliament be sitting, and, if not, then within thirty days after the commencement of the next Session.

Regulations.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

WM. C. F. ROBINSON, Governor.

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SCHEDULE.

		Duty.
		£ s. d.
Secs. 27 to 28.	<i>Bank Note</i> .—A sum to be paid by banks quarterly for duty on bank notes issued by them—For every £100, and also for the fractional part of £100, of the average quarterly amount of such notes in circulation	0 10 0
	<i>Bill of Exchange, Cheque, or Order</i> payable on demand	0 0 1
Sec. 31. Secs. 30 to 35.	<i>Bill of Exchange</i> of any other kind whatsoever, and <i>Promissory Note</i> of every kind whatsoever, drawn or expressed to be payable, or actually paid or indorsed, or in any manner negotiated in South Australia— Where the amount of the bill of exchange or promissory note does not exceed £20	0 0 3
	Where it exceeds £20—For every £50, and also for every fractional part of £50	0 0 6
EXEMPTIONS.		
1. Bill, note, bond, and debenture issued by or on behalf of the Government of South Australia.		
2. Draft or order for the payment of money issued by any duly authorised officer of the Government on account of the public service.		
3. Post office order or postal note.		
4. Cheque or order drawn upon the Savings Bank of South Australia.		
5. Draft or order drawn by any bank in South Australia upon any other bank in South Australia, not payable to bearer or to order, and used solely for the purpose of settling or clearing any account between such banks.		
6. Letter written by any bank in South Australia to any other bank in South 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.		
7. Letter of credit granted in South Australia authorising drafts to be drawn out of South Australia payable in South Australia.		
8. Cheque drawn by any registered Friendly Society.		
Sec. 36. Secs. 37 to 44.	<i>Bill of Lading or Shipping Note</i> for goods exported from colony	0 0 6
	<i>Conveyance on Sale</i> of any share or shares in the stock, funds, or capital of any corporation, company, or society whatever in South Australia— Where the amount of the consideration money therein expressed does not exceed £20	0 0 3
	Where it exceeds £20—For every £50, and also for every fractional part of £50	0 0 6
	<i>Conveyance on Sale</i> of any property, real or personal, not otherwise specified— For every £100, and also for every fractional part of £100 of the amount or value of the consideration for the sale.....	0 5 0
EXEMPTIONS.		
Grant of land from the Crown.		
Conveyance on sale of any goods, wares, merchandise, horses, cattle, sheep, or other movable chattels.		
	<i>Deed</i> of any kind whatsoever not otherwise specified in this schedule ..	1 0 0
		GENERAL

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GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

1. Instruments for the sale, transfer, or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.
2. Wills and testamentary instruments.
3. Certificates of title issued from the Land & Titles Registration Office.
4. Customs bonds.
5. Administration bonds.
6. Bonds to the Crown for the safe custody of an insane person.
7. Bond on appointment of a special bailiff.
8. Memorandum of association, articles of association, rules and regulations of an incorporated company, association, or society.
9. Marriage settlement and post-nuptial settlement on wife, by whomsoever made.
10. Any mortgage of real property, and mortgage given by way of bill of sale or otherwise, of live stock, goods, chattels, and effects, or other personal estate, and every receipt indorsed on either or any of the said documents for the consideration thereof.