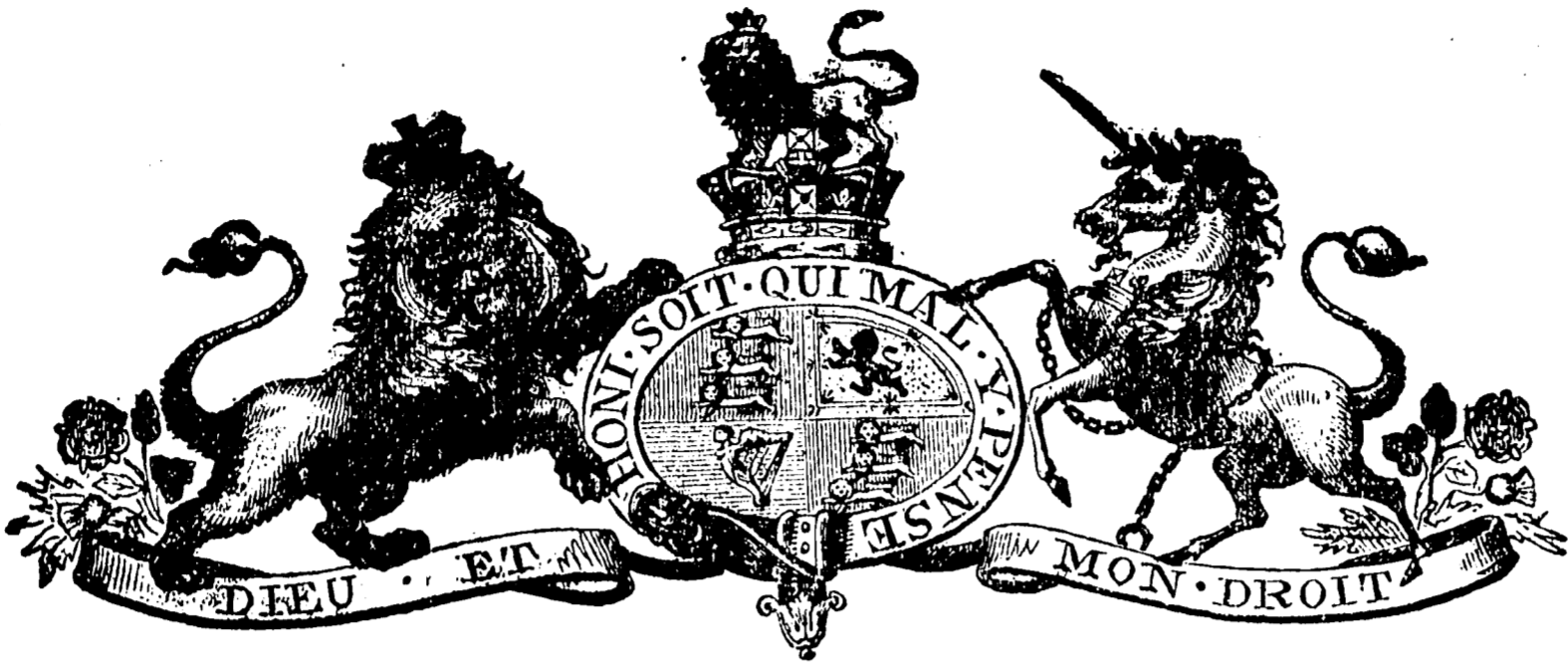


VICTORIA.



ANNO QUINQUAGESIMO SECUNDO

VICTORIÆ REGINÆ.

MX.

An Act to amend the law relating to the Collection of Revenue and the Issue of Insurance Licences by the Registrar-General and the law relating to the Collection of Revenue by Stamps.

[22nd December 1888.]

BE it enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and the Legislative Assembly of Victoria in this present Parliament assembled and by the authority of the same as follows (that is to say) :—

1. This Act may for all purposes be cited as "*The Stamp Duties Amendment Act 1888*," and shall come into operation on the first day of March One thousand eight hundred and eighty-nine, and shall be read with the "*Stamp Statute 1869*" and "*The Stamp Duties Act 1879*" as the provisions of those Acts are modified by this Act.

Short title and commencement.

2. From and after the commencement of this Act all fees and duties or other revenue and whether the same are authorized to be collected by stamps or otherwise which under any law now in force are now payable to or are directed to be collected by the Registrar-General shall be paid to and be collected by a Collector of Imposts to be appointed by the Governor in Council subject to the provisions of "*The Public Service Act 1883*" or any amendment thereof, and shall be dealt with and accounted for in the same manner as other revenue is required by law to be dealt with and accounted for by Collectors of Imposts. And all the power and authority in relation to duties vested by or under "*The Stamp Duties Act 1879*" in either the Registrar of Titles or in the Registrar-General are hereby vested in the Collector of Imposts so appointed.

Collector of Imposts to collect fees and duties now payable or collected by Registrar-General.

3. From

Published as a Supplement to the 'Victoria Government Gazette' of Friday, 21st December 1888.

Governor in Council
may remove Col-
lector of Imposts.

3. From and after the commencement of this Act it shall be lawful for the Governor in Council to remove from office any Collector of Imposts or to cancel or revoke any appointment of any Collector of Imposts subject to "The Public Service Act 1883" or any amendment thereof.

Governor in Council
may order fees to
be paid in money
instead of stamps.

4. It shall be lawful for the Governor in Council at any time and from time to time after the commencement of this Act by order which shall be published in the *Government Gazette* to direct that all or any of the fees which under the "Stamp Statute 1869" are at the time of making any such order required to be collected by stamps shall from the time named in such order be collected in money, which shall be paid to a Collector of Imposts, who shall give a receipt for the same in accordance with regulations to be made by the Governor in Council under this Act; and from the time named in such order for such collection of fees in money instead of stamps all such fees so directed to be collected in money shall be paid in money; and all persons who neglect evade or attempt to evade payment of such fees shall besides being subject to such penalties as any law in force may impose upon any such acts of omission or commission be also liable to pay to Her Majesty as damages in addition to such fees a sum which shall be double the amount of the fees so neglected to be paid or evaded or attempted to be evaded; and such fees and damages shall be recoverable with full costs of suit by action in the Supreme Court in the same manner as any debt duty or sum of money due to Her Majesty otherwise than upon or by virtue of a recognizance is recoverable under Part I. of the "Crown Remedies and Liabilities Statute 1865."

Governor in Council
may order duties to
be paid in money
instead of stamps.

5. It shall be lawful for the Governor in Council at any time and from time to time after the commencement of this Act by order which shall be published in the *Government Gazette* to direct that all or any of the duties which under "The Stamp Duties Act 1879" are at the time of the making any such order required to be collected in stamps shall from the time named in such order be collected in money, which shall be paid to a Collector of Imposts, who shall give a receipt for the same in accordance with regulations to be made by the Governor in Council under this Act; and from the time named in such order for such collection of duties in money instead of stamps all such duties so directed to be collected in money shall be paid in money; and all persons who neglect or evade or attempt to evade payment of such duties shall besides being subject to such penalties as any law in force may impose upon any such acts of omission or commission be also liable to pay to Her Majesty as damages in addition to such duties a sum which shall be double the amount of the duties so neglected to be paid or evaded or attempted to be evaded; and such duties and damages shall be recoverable with full costs of suit by action in the Supreme Court in the same manner as any debt duty or sum of money due to Her Majesty otherwise than upon or by virtue of a recognizance is recoverable under Part I. of the "Crown Remedies and Liabilities Statute 1865."

6. After

6. After the time named in the respective orders of the Governor in Council hereinbefore authorized to be made no document or instrument to which the order applies and in respect of which any fee or duty is payable by any law in force at the time of the commencement of this Act or any time thereafter shall be used or pleaded or received in evidence except in criminal proceedings without the production of a receipt by a Collector of Imposts for such fee or duty, but such receipt may be impressed upon such document or instrument or otherwise certified by the Collector of Imposts in such manner as may be from time to time directed by regulation of the Governor in Council made under this Act, provided that the provisions of section ten of the "*Stamp Statute 1869*," and the provisions of section thirty-seven of "*The Stamp Duties Act 1879*" shall be extended to and applied to the provisions of this section.

Documents requiring payment of fees or duties not to be evidence without receipt of fee or duty.

7. From and after the commencement of this Act the annual licences provided for in "*The Stamp Duties Act 1879*" from section seventy-two to section eighty-four inclusive shall be issued and the duty payable thereon be paid to and received by a Collector of Imposts to be appointed by the Governor in Council as aforesaid to receive applications for and to issue such licences and to receive the duty payable in respect thereof; and the said sections of the said Act hereinbefore referred to shall be read and construed as though the words Collector of Imposts had been used therein instead of the words "Registrar-General" "officer in the Registrar-General's office" and "Deputy or Assistant Registrar-General."

Annual licences under No. 645 to be issued by Collector of Imposts.

8. The Governor in Council may from time to time make add to alter amend or repeal regulations for carrying out all or any of the provisions of this Act and for prescribing amongst other things the form of certificates or receipts which shall be given by Collectors of Imposts for fees and duties received by them either in separate form or impressed upon the documents to which such fees or duties relate, and also for providing for the accommodation of Collectors of Imposts either within or in the neighbourhood of buildings occupied by the various departments or branches of departments in which business is transacted in respect of which fees or duties are payable, and all such other regulations as the Governor in Council may deem expedient in reference to the several matters and things within the intention of this Act and for the better securing of the revenue of the Crown as it may be affected by this Act. And all such regulations shall be published in the *Government Gazette*, and after such publication shall have the force of law as fully and effectually as though they had been severally contained in this Act.

Governor in Council may make regulations.

MELBOURNE:

By Authority: ROBT. S. BRAIN, Government Printer.