

STAMP DUTIES ORDINANCE 1927-1941. ⁽¹⁾

An Ordinance to impose Stamp Duties and for other purposes.

BE it ordained by the Governor-General of the Commonwealth of Australia, with the advice of the Federal Executive Council, in pursuance of the powers conferred by the *New Guinea Act 1920-1926*, as follows:—

PART I.—PRELIMINARY.

1. This Ordinance may be cited as the *Stamp Duties Ordinance 1927-1941*.⁽¹⁾

Short title.
Amended by
No. 3 of 1934,
s. 50.

2. This Ordinance shall commence on a date to be fixed by the Administrator by notice in the *New Guinea Gazette*.⁽¹⁾

Commencement.

(1) The *Stamp Duties Ordinance 1927-1941* comprises the *Stamp Duties Ordinance 1927*, as amended by the other Ordinances referred to in the following Table:—

TABLE.

PART I.—ORDINANCES MADE BY THE GOVERNOR-GENERAL IN COUNCIL.

Short title, number and year.	Date on which made by Gov.-Gen. in Council.	Date on which notified in <i>Cwlth. Gaz.</i>	Date on which took effect.
<i>Stamp Duties Ordinance 1927</i> (No. 37 of 1927)	16. 11. 1927	17. 11. 1927	1. 2. 1928 (<i>N.G. Gaz.</i> of 31. 12. 1927)
<i>Stamp Duties Ordinance 1931</i> (No. 1 of 1931)	22. 1. 1931	29. 1. 1931	29. 1. 1931 (<i>Cwlth. Gaz.</i> of 29. 1. 1931)
<i>Stamp Duties Ordinance</i> (No. 2) 1931 (No. 15 of 1931)	14. 4. 1931	16. 4. 1931	16. 4. 1931 (<i>Cwlth. Gaz.</i> of 16. 4. 1931)
<i>Stamp Duties Ordinance</i> (No. 3) 1931 (No. 28 of 1931)	23. 9. 1931	24. 9. 1931	16. 4. 1931 (Sec. 2, <i>Stamp Duties Ordinance</i> (No. 3) 1931)
<i>Stamp Duties Ordinance 1933</i> (No. 16 of 1933)	21. 4. 1933	27. 4. 1933	27. 4. 1933 (<i>Cwlth. Gaz.</i> of 27. 4. 1933)

PART II.—ORDINANCES OF THE LEGISLATIVE COUNCIL.

Short title, number and year.	Date of assent by Administrator.	Date notified in <i>N.G. Gaz.</i> as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
<i>Stamp Duties Ordinance 1935</i> (No. 31 of 1935)	31. 7. 1935	15. 2. 1936	31. 7. 1935 (<i>Laws of T.N.G.</i> , Vol. XIII, p. 330)
<i>Stamp Duties Ordinance 1937</i> (No. 7 of 1937)	3. 3. 1937	22. 6. 1937	3. 3. 1937 (<i>Laws of T.N.G.</i> , Vol. XIV, p. 12)
<i>Stamp Duties Ordinance 1938</i> (No. 41 of 1938)	25. 8. 1938	15. 12. 1938	25. 8. 1938 (<i>Laws of T.N.G.</i> , Vol. XIV, p. 170)
<i>Stamp Duties Ordinance 1939</i> (No. 1 of 1939)	2. 3. 1939	15. 5. 1939	25. 8. 1938 (Sec. 2, <i>Stamp Duties Ordinance 1939</i>)
<i>Stamp Duties Ordinance 1941</i> (No. 11 of 1941)	22. 4. 1941	31. 7. 1941	22. 4. 1941 (<i>Laws of T.N.G.</i> , Vol. XV, p. 153)

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Parts.

3. This Ordinance is divided into Parts, as follows:—

Part I.—Preliminary.

Part II.—Imposition and Collection of Duties by Stamps.

Division 1.—General.

Division 2.—Bills of Exchange and Promissory Notes.

Division 3.—Conveyance or Transfer on Sale of any Real Property.

Division 4.—Exchange and Partition or Division of Real Property.

Division 5.—Lease or Agreement for Lease.

Division 6.—Receipts.

Division 7.—Bills of Lading.

Division 8.—Deed of Settlement or Gift.

Part III.—Collection of Fees by Stamps.

Part IV.—Miscellaneous.

Repeal.

4. The *Stamp Duties Ordinance* 1921-1922 is repealed.

Definitions.

5. In this Ordinance, unless the contrary intention appears—

“Duty” includes every stamp duty chargeable under this Ordinance;

“Executed” and “execution”, with reference to instruments not under seal, mean signed and signature, respectively;

“Instrument” includes every written document;

“Marketable security” means any security capable of being sold in a stock market;

“Material” includes any sort of material upon which words or figures can be expressed;

“Receipt” includes any stamp, mark, impression, indication, note, memorandum or writing, whereby any money amounting to One pound or more is deposited for any fixed period, or is acknowledged or expressed to have been received or paid in satisfaction of a debt, or whereby a debt or demand, or any part of a debt or demand, of the amount of One pound or more is acknowledged to have been settled, satisfied or discharged, or which signifies or imports any acknowledgment of this kind, whether the acknowledgment is or is not signed with the name of any person, and also includes a cash sale docket;

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“Stamp” means a duty stamp impressed by a die, and includes an adhesive duty stamp;

“Stamped” means impressed with a duty stamp by means of a die, or having an adhesive duty stamp affixed according to law;

“Treasurer” means the Treasurer of the Territory.

PART II.—IMPOSITION AND COLLECTION OF DUTIES BY STAMPS.

Division 1.—General.

6. From and after the commencement of this Ordinance, there shall be charged, subject to the exemptions contained in the Schedule to this Ordinance, upon the several instruments specified in the Schedule, the several duties therein set forth.

Stamp duties to be levied.

7.—(1.) Every instrument written upon stamped material shall be so written, 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 are to be stamped.

(2.) If two or more instruments are written upon the same piece of material, each of these instruments shall be separately and distinctly stamped with the duty with which it is chargeable.

8.—(1.) Except as is otherwise provided in this or any other Ordinance, any instrument containing or relating to several distinct matters shall be separately and distinctly charged with duty in respect of each matter, as if it were a separate instrument.

Instruments to be separately charged with duty in certain cases.

(2.) Except as is otherwise provided in this or any other Ordinance, any instrument, made for any consideration in respect of which it is chargeable with *ad valorem* duty, and also for any further valuable consideration, shall, in respect of the further consideration, be charged with duty as if it were a separate instrument made for that consideration only.

9.—(1.) The duplicate or counterpart of any 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:

Duplicates and counterparts.

Provided that, where the instrument has been stamped by means of an adhesive stamp, the duplicate or counterpart shall

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be deemed to have been duly stamped if the person required by law to cancel the adhesive stamp on the instrument certifies, at the time of cancellation, on the duplicate or counterpart, in the presence of a witness, that the instrument has been duly stamped.

(2.) Unless a duplicate or counterpart is stamped or certified, as provided in the last preceding sub-section, it shall be chargeable with duty as if it were an original instrument.

All facts to be truly stated.

10.—(1.) All the facts and circumstances affecting the liability of an instrument to *ad valorem* duty, or the amount of *ad valorem* duty with which an instrument is chargeable, shall be fully and truly set forth in the instrument.

(2.) Any person who, with intent to defraud—

(a) executes any instrument in which all the facts and circumstances referred to in the last preceding sub-section are not fully and truly set forth; or

(b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all the facts and circumstances referred to in the last preceding sub-section,

shall be guilty of an offence.

Penalty: One hundred pounds.

Money in currency other than that of the Commonwealth to be valued.

Amended by No. 16 of 1933, s. 2.

11. Where an instrument is chargeable with *ad valorem* duty in respect of any money in any currency other than that of the Commonwealth, the duty shall be calculated on the value of the money in currency of the Commonwealth, according to the current rate of exchange on the day of the date of the instrument.

Marketable securities to be valued.

12.—(1.) Where an instrument is chargeable with *ad valorem* duty in respect of any marketable security, the duty shall be calculated on the value of the security according to its average price on the day of the date of the instrument.

Sub-section (2) added by No. 7 of 1937, s. 2.

(2.) Where an instrument is chargeable with *ad valorem* duty in respect of shares or debentures to be issued by a company, the duty shall be calculated on the face value of the shares or debentures.

Duty on other instruments.

13. Where the duty with which an instrument may be chargeable under this Ordinance depends in any manner upon the duty paid upon another instrument, the payment of the duty on the latter instrument may, on the production of both instruments, be denoted in such manner as the Treasurer thinks fit upon the former instrument.

Stamp Duties Ordinance 1927-1941.

14.—(1.) Except as is otherwise provided by this Ordinance, any unstamped or insufficiently stamped instrument may be stamped after its execution on payment of the unpaid duty and a penalty of Ten pounds, and also, by way of further penalty, where 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 upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty:

Stamping of instruments after execution.

Provided that—

- (a) any instrument may be stamped without penalty within three months after its execution;
- (b) any unstamped instrument executed out of the Territory may be stamped without penalty at any time within three months after it has been first received in the Territory; and
- (c) the Administrator may, at any time within twelve months after the first execution of the instrument, remit the penalty payable or any part thereof.

(2.) The payment of any penalty payable on stamping shall be denoted on the instrument by a particular stamp or by the certificate of the Treasurer, or an officer authorized by the Administrator by notice,⁽³⁾ that the penalty has been paid.

Sub-section (2) amended by No. 31 of 1935, s. 2.

15. Any instrument, which was executed before the commencement of this Ordinance, shall not be liable to stamp duty under this Ordinance.⁽²⁾

Existing instruments need not be stamped.

16.—(1.) Upon the production of an instrument chargeable with any duty as evidence in any Court of civil judicature in the Territory, the officer whose duty it is to read the instrument shall call the attention of the Court to any omission or insufficiency of the stamp thereon.

Receiving unstamped instruments in evidence.

(2.) If the instrument is one which may legally be stamped after execution, it may, on payment to the officer of the amount of the unpaid duty and the penalty payable by law on stamping

Sub-section (2) amended by No. 31 of 1935, s. 3.

(2) After the commencement of the *Stamp Duties Ordinance 1927-1933*, an instrument of transfer, in respect of land situate in the Territory of New Guinea, was executed by C, the transferor, and A and B, two directing parties, in favour of D. The land had been sold by C to A, by A to B, and by B to D. The consideration for each of these sales was set forth in the transfer. The contract for the first and second sales had been made before the commencement of the *Stamp Duties Ordinance 1927*, and the contract for the third sale after its commencement. *Held*, by the High Court, that the instrument of transfer was dutiable under the *Stamp Duties Ordinance 1927-1933*, and that the duty should be calculated upon the considerations for all three sales: *New Britain Plantations Limited v The Acting Treasurer for the Territory of New Guinea* (1936) 55 C.L.R. 127; 10 A.L.J. 79.

(3) Pursuant to Sections 14 and 23A, the Administrator, by notice dated 23.9.1935 and published in *N.G. Gaz.* of 30.9.1935, authorised the "persons for the time being holding the office of Warden or the office of District Officer administering a District to denote on any instrument the payment of any penalty payable on stamping by a certificate that the penalty has been paid, and to endorse on any instrument, which under the said Ordinance may be stamped after its execution, a certificate that the duty specified in the certificate has been paid."

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the instrument, and of a further sum of One pound, be received in evidence, saving all just exceptions on other grounds.

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

(4.) Upon the production to the Treasurer of an instrument, in respect of which any duty or penalty has been paid, together with the receipt of the officer, the payment of the duty and penalty shall be denoted on the instrument accordingly.

(5.) Except as is otherwise provided in this section, any instrument chargeable with duty executed in the Territory, or relating, wherever executed, to property situated, or to any matter or thing done or to be done, in the Territory, shall not, 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 in accordance with the law in force at the time when it is sought to be so pleaded or given in evidence or admitted or with the law in force at such earlier time when the instrument was actually stamped.

Sub-section (5)
amended by
No. 28 of 1931,
s. 3.

Assessment of
duty.

17.—(1.) Subject to any regulations made under this Ordinance, the Treasurer 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; and
- (b) With what amount of duty it is chargeable.

(2.) If the Treasurer is of opinion that the instrument is not chargeable with duty, the instrument may be stamped with a particular stamp denoting that it is not chargeable with duty.

(3.) If the Treasurer is of opinion that the 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 Treasurer, it may also be stamped with a particular stamp denoting that it is duly stamped.

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

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(5.) The provisions of this section shall be construed as being subject to the following conditions:—

- (a) An instrument upon which the duty has been assessed by the Treasurer shall not, if unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment of the Treasurer; and
- (b) Nothing contained in this section shall be deemed to authorize the stamping, after its execution, of any instrument prohibited by law from being stamped after its execution.

18.—(1.) Any person, who is dissatisfied with the assessment of the Treasurer, may, within sixty days after the date of the assessment and on payment of duty in conformity therewith, appeal against the assessment to the Supreme Court of the Territory, and may, for that purpose, require the Treasurer to state and sign a case setting forth the question upon which the opinion of the Treasurer was required and the assessment made by him.

Appeal from assessment.
Sub-section (1) amended by No. 7 of 1937, s. 3.

(2.) The Treasurer shall thereupon state and sign a case accordingly and deliver it to the person by whom it is required, and, on the application of that person, the case may be set down for hearing in the Court.

(3.) Upon the hearing of the case (due notice of which shall be given to the Treasurer), the Court shall determine the question submitted, and, if the instrument is, in the opinion of the Court, chargeable with duty, the duty with which it is chargeable shall be assessed.

(4.) If the Court decides that the assessment of the Treasurer is erroneous, any excess of duty which has been paid in conformity with the erroneous assessment, together with any penalty which has been paid in consequence thereof, shall be ordered by the Court to be repaid by the Treasurer to the appellant, together with the costs incurred by the appellant in relation to the appeal.

(5.) If the assessment of the Treasurer is confirmed by the Court, the costs incurred by the Treasurer in relation to the appeal shall be ordered by the Court to be paid by the appellant to the Treasurer.

19.—(1.) Where an application is made to the Treasurer with reference to any instrument, the Treasurer may require an abstract of the instrument to be furnished to him together with such evidence as he deems necessary, in order to show to his satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of duty chargeable thereon, are fully and truly set forth therein, and may refuse to proceed upon

Treasurer may call for abstract of instrument and evidence.

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an application until the abstract and evidence have been furnished accordingly.

(2.) Any affidavit or statutory declaration made in pursuance of this section shall not be used against any person making it in any proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable.

Records open to inspection.

20. All public officers, having in their custody any rolls, books, records, papers, documents or proceedings, the inspection of which 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, without fee or reward, permit any person authorized by the Treasurer to inspect the rolls, books, records, papers, documents or proceedings and to take such notes and extracts as he thinks necessary.

No instrument to be enrolled or registered unless stamped.

21. A public officer, whose office is to enrol, register or enter in or upon any rolls, books or records an instrument, or the memorial of an instrument, shall not enrol, register or enter the instrument or memorial, unless the instrument is duly stamped.

How duties to be denoted.

22.—(1.) Except as is otherwise provided in this Ordinance, all duties may be denoted by adhesive stamps or impressed stamps— or partly by adhesive stamps and partly by impressed stamps.

(2.) Where the whole or any part of the duty is denoted by an adhesive stamp, the adhesive stamp shall be cancelled by the person by whom the instrument is first executed.

(3.) Any person who fails to cancel an adhesive stamp, when he is required by this Ordinance so to do, shall be guilty of an offence.

Penalty: Ten pounds.

Cancellation of adhesive stamps.

23.—(1.) Any instrument, upon which the duty is permitted or required by law to be denoted by an adhesive stamp, shall not be deemed to have been duly stamped unless the person required by law to cancel the stamp cancels it 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 writing the name or initials, 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.

(2.) Any person who, being required by law to cancel an adhesive stamp, neglects or refuses duly and effectually to do so, in

the manner required by the last preceding sub-section, shall be guilty of an offence.

Penalty: Ten pounds.

23A.—(1.) Subject to the provisions of section fourteen of this Ordinance, the Treasurer or an officer authorized by the Administrator by notice⁽³⁾ may endorse on any instrument, which under this Ordinance may be stamped after its execution, a certificate that the duty specified in the certificate has been paid.

Power of Treasurer, &c., to certify payment of duty, &c.

Section 23A inserted by No. 1 of 1931, s. 2.

Sub-section (1) amended by No. 31 of 1935, s. 4.

(2.) Notwithstanding the provisions of this Ordinance, any instrument endorsed under the last preceding sub-section shall be as valid and effectual for all purposes as if impressed with a duty stamp of the value of the duty specified in the certificate.

(3.) Where under this Ordinance an instrument shall or may be stamped with a particular stamp, the certificate of the Treasurer endorsed on the instrument shall be deemed to be of like effect.

Division 2.—Bills of Exchange and Promissory Notes.

24. In this Division, unless the contrary intention appears—

Definitions.

“Bill of Exchange” includes—

- (a) a draft, order, cheque, 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 of, or to draw upon any other person for, any sum of money therein mentioned;
- (b) an order for the payment of a sum of money by a bill of exchange or promissory note in satisfaction of a sum of money, or an order for the payment of a sum of money out of a particular fund, which may or may not be available, or upon any condition or contingency, which may or may not be performed or happen; and
- (c) an order for the payment of a sum of money at a stated period, and also an order for the payment of a sum of money by a person at any time after the date of the order for its payment and sent or delivered by the person making the order for payment to the person to whom the payment is to be made or to any person on his behalf;

(3) See footnote (3) printed on p. 4429.

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“Promissory note” includes—

- (a) any document or writing (except a bank note) containing or importing a promise to pay a sum of money; and
- (b) any note promising the payment of a sum of money out of a particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen.

Bills drawn out of Territory.

25.—(1.) The duty upon a bill of exchange or promissory note, drawn or made out of the Territory, shall be denoted by adhesive stamps.

(2.) The holder of an unstamped bill of exchange or promissory note drawn or made out of the Territory shall, before he presents it for payment, or endorses, transfers or in any manner uses, negotiates or pays it, affix thereto a proper adhesive stamp or stamps of sufficient amount, and shall cancel every stamp which he has affixed to the bill or note:

Provided that—

- (a) if, at any time, when the bill or note comes into the hands of a *bona fide* holder, there is affixed thereto an adhesive stamp which appears to be duly cancelled, the stamp shall, so far as relates to the holder, be deemed to be duly cancelled, although it may not appear to have been affixed or cancelled by the person thereto authorized; or
- (b) if, at any time, when the bill or note comes into the hands of a *bona fide* holder there is affixed thereto an adhesive stamp not duly cancelled, it shall be competent for the holder to cancel the stamp as if he were the person by whom it was affixed, and, upon his doing so, the bill or note shall be deemed to be duly stamped, and shall be deemed to be as valid and available as if the stamp had been cancelled by the person by whom it was affixed.

(3.) Nothing contained in this section shall relieve any person from any penalty incurred by him for omitting to cancel an adhesive stamp.

Where bill or note deemed to be drawn.

26. A bill of exchange or promissory note purporting to be drawn or made out of the Territory shall, for the purposes of this Ordinance, be deemed to have been drawn or made out of the Territory, although it may, in fact, have been drawn or made within the Territory.

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Section 27
repealed by
No. 31 of 1935,
s. 5.

28.—(1.) Any person, who issues, endorses, transfers, uses, negotiates, presents for payment or pays a bill of exchange or promissory note, which is liable to duty and not duly stamped, shall be guilty of an offence.

Penalty for
issuing, &c.,
any unstamped
bill or note.

Penalty: Fifty pounds.

(2.) Subject to the provisions of section twenty-five of this Ordinance, any person who takes or receives a bill of exchange or promissory note not duly stamped, either in payment, or as security, or by purchase or otherwise, shall not be entitled to recover on the bill or note or to make it available for any purpose, until it is duly stamped under the provisions of section fourteen of this Ordinance:

Sub-section (2)
amended by
No. 31 of 1935,
s. 6.

Provided that, if any bill of exchange for the payment of money on demand, liable only to the duty of two pence, is presented for payment unstamped, the person to whom it is so presented may affix thereto a proper adhesive stamp and cancel it as if he had been the drawer of the bill, and may, upon doing so, pay the sum mentioned in the bill, and charge the duty in account against the person by whom the bill was drawn or deduct the duty from the sum mentioned in the bill, and the bill shall, thereupon, so far as respects the duty, be deemed to be good and valid.

Proviso
amended by
No. 28 of 1931,
s. 4.

(3.) Nothing contained in the proviso to the last preceding sub-section shall relieve any person from any penalty which he may have incurred in relation to the bill of exchange referred to in that proviso.

(4.) If, at any time, when any bill of exchange or promissory note comes into the hands of a *bona fide* holder, there is affixed thereto a proper adhesive stamp or stamps of sufficient amount effectually obliterated and purporting and appearing to be duly cancelled, that bill of exchange or promissory note shall, so far as relates to such holder, be deemed to be duly stamped.

(5.) Nothing in the last preceding sub-section shall relieve any person from any penalty which he may have incurred in relation to the bill or promissory note.

29.—(1.) If, at the trial before any Court, Judge, or Justice, of an action on a bill of exchange, there is affixed to the bill an adhesive duty stamp purporting and appearing to be cancelled, the *bona fide* holder thereof for value shall not be deprived of his right to recover thereon by reason only of any irregularity or apparent irregularity in the cancellation of the adhesive duty stamp referred to, if, in the opinion of the Court, Judges or Justice, the holder, at the time when the bill came into his hands, was in *bona*

Power to admit
bill of exchange as
evidence, where
irregularity in
cancelling stamp.

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vide ignorance of the irregularity or apparent irregularity, and there has not been any intention or attempt by him to avoid or evade payment of stamp duty.

(2.) Nothing in the last preceding sub-section shall relieve any person from any penalty which he may have incurred in relation to such bill of exchange.

Bills in a set.

30.—(1.) 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 the duly stamped bill, be exempt from duty.

(2.) Upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of a set, which has not been issued, or in any manner negotiated apart from the lost or destroyed bill, may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

Division 3.—Conveyance or Transfer on Sale of any Real Property.

Definitions.

31. In this Division, unless the contrary intention appears—

“Conveyance or transfer on sale of any real property” includes every instrument and every decree or order of any Court or of any officer authorized by law, whereby any property, upon the sale thereof, is legally or equitably transferred to, or vested in, the purchaser, or in any other person on his behalf or by his direction;

“Conveyance” includes transfer;

“Convey” includes transfer.

Lease with covenant for future transfer to be deemed a present transfer.

32. Any lease, for which any consideration other than the rent reserved is paid, or agreed to be paid, and in which any covenant or agreement for the future transfer or sale of the fee simple on the occurrence of any contingency is expressed or implied, shall be and be deemed to be a transfer or conveyance on sale, as the case may be, and shall, on sale or transfer, be exempt from any further duty.

Ad valorem duty in respect of securities.

33.—(1.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any marketable security, the conveyance shall be charged with *ad valorem* duty in respect of the value of the security.

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

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34. Where any property is conveyed to a person in consideration wholly or partly of a 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), the debt, money or stock shall be deemed to be the whole or part of the consideration, as the case may be, in respect of which the conveyance is chargeable with *ad valorem* duty.

Property subject to debt.

35.—(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, the conveyance shall be charged with *ad valorem* duty on the total amount.

Consideration payable in instalments.

(2.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically in perpetuity, or for an indefinite period not terminable with life, the conveyance shall be chargeable, 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 the instrument.

(3.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically during a life or lives, the conveyance shall 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 the instrument.

(4.) No conveyance on sale, which is chargeable with *ad valorem* duty in respect of any periodical payments and which contains also a provision for securing those periodical payments, shall be charged with any duty in respect of that provision, and a separate instrument, made in any such case for securing the periodical payments, shall not be charged with any duty.

36. A cancellation of any contract for the sale of property which has been conveyed to the purchaser and the reconveyance of that property to the vendor under the contract shall not operate to exempt the reconveyance from payment of stamp duty as on a conveyance on sale of any real property.

Cancellation and reconveyances not to exempt reconveyance from duty.

37.—(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 shall 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 the con-

On sale of whole of property, duty to be paid on each consideration named in separate instruments.

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veyance shall 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 a 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 property was purchased for distant⁽⁴⁾ parts of the consideration, the conveyance of each separate part or parcel is to be charged *ad valorem* duty in respect of the distinct part of the consideration specified in the conveyance of each part or parcel.

(3.) Every sale of real property shall be chargeable with *ad valorem* duty upon the consideration therefor, and that duty shall be paid on the conveyance which seeks to give effect, whether directly or indirectly, to every sale of real property.⁽²⁾

(4.) Where part only of the real property, the subject matter of a sale, is included in a conveyance, the consideration in respect of the whole of the real property, the subject matter of the sale, shall be apportioned, and *ad valorem* duty shall be payable accordingly. The duty payable shall be ascertained by determining the ratio which the value of the real property affected by the conveyance bears to the value of the whole property affected by the sale, and that value shall be stated in the conveyance.

(5.) Every party to a conveyance, and every person employed or concerned in or about the preparation of any conveyance, shall fully and truly set forth, in precise terms in the conveyance, the consideration moving from the original purchaser and also the consideration moving from any sub-purchaser who is, or at any time has been, interested in the real property, the subject matter of the said conveyance or any part thereof.

(6.) The duty payable on a sale of real property shall be borne by the purchaser at the sale, and any contract or agreement, whereby he seeks to relieve himself from liability or to impose upon any other person any liability therefor, shall be ineffective to relieve him from liability or to impose upon any other person any liability therefor or any obligation to recoup the purchaser or to indemnify or keep himself indemnified against the payment or any part thereof.⁽²⁾

(7.) Every person who, with intent to defraud the Administration—

- (a) executes any conveyance in which all the requisite facts and circumstances are not fully and truly set forth;
or

(2) See footnote (2) printed on p. 4429.

(4) The word "distant" appeared in the original Ordinance. It has now been omitted and the word "distinct" inserted in its stead by the First Schedule of the *Ordinances Reprint and Revision Ordinance 1947* of the Territory of Papua-New Guinea.

(b) being employed or concerned in or about the preparation of any such conveyance, neglects or omits fully and truly to set forth therein all the facts circumstances⁽⁵⁾ referred to,

shall be guilty of an offence.

Penalty: Fifty pounds.

38. 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 the latter duty shall not exceed the *ad valorem* duty payable in respect of the principal instrument, and the parties, with the approval of the Treasurer, may determine for themselves which of the several instruments is to be deemed to be the principal instrument.

Parties may elect which is to be principal instrument.

39. A mortgage, lease or other instrument executed in order, either directly or indirectly, to avoid or evade the payment of duty which is payable on a conveyance on sale, shall be void except after a *bona fide* transfer of the mortgage, lease or other instrument to a third person, and shall then only be valid when it has been duly stamped as a conveyance or transfer on sale.

Instrument executed to evade duty.

Division 4.—Exchange and Partition or Division of Real Property.

40. Where, upon the partition or division of any real property, any consideration is paid or given, or agreed to be paid or given, for equality, the principal or only instrument, whereby the partition or division is effected, is to be charged with the same *ad valorem* duty as a conveyance on sale for such consideration, and with that duty only; and, where, in any such case, there are several instruments for completing the title of either party, the principal instrument is to be ascertained and the other instruments are to be charged with duty in the manner provided in the case of several instruments of conveyance.

Partition or division.
Amended by No. 7 of 1937, s. 4.

40A. Upon the exchange of any real property for any other real property, duty as on a conveyance or transfer on sale shall be paid on the several instruments of conveyance or transfer (as the case may be) effecting the exchange, each of the instruments being chargeable with *ad valorem* duty on the value of the real property transferred thereby, and in the event of more than one exchange

Duty on exchanges of real property.
Inserted by No. 7 of 1937, s. 5.

(5) The words "facts circumstances" appeared in the original Ordinance. The word "and" has now been inserted before the word "circumstances" by the First Schedule of the *Ordinances Reprint and Revision Ordinance 1947* of the Territory of Papua-New Guinea.

STAMP DUTIES—

being effected by such instruments *ad valorem* duty as on a conveyance or transfer on sale shall be paid in respect of each exchange effected thereby on the value of the real property affected.

Division 5.—Lease or Agreement for a Lease.

Definitions.

41. In this Division, unless the contrary intention appears—

“Lease” includes any agreement for a lease, but does not include any clause in a deed or mortgage providing for attornment by a mortgagor;

“Tenements” include any office, room or apartment in any tenement.

Duty on exchanges of interests under leases or of real property and interests under leases.

Section 41A inserted by No. 7 of 1937, s. 6.

41A.—(1.) Upon the exchange of any real property for the interest of a lessee under a lease of lands or tenements, duty as on an exchange of any real property shall be paid on the instrument or each of the instruments effecting the conveyance or transfer of the real property exchanged, such instrument or each of such instruments being chargeable with *ad valorem* duty on the value of the real property conveyed or transferred thereby, and duty as on a transfer or assignment of a lease shall be paid on the instrument or each of the instruments effecting the transfer or assignment of the lessee's interest exchanged, such instrument or each of such instruments being chargeable with *ad valorem* duty on the value of the lessee's interest transferred or assigned thereby.

(2.) Upon the exchange of the interest of a lessee under a lease of lands or tenements for the interest of any other lessee under a lease of any other lands or tenements, duty as on a transfer or assignment of a lease shall be paid on the instrument or each of the instruments effecting the transfer or assignment of the interests exchanged, such instrument or each of such instruments being chargeable with *ad valorem* duty on the value of the interest transferred or assigned thereby.

(3.) In the event of more than one exchange being effected by any instrument referred to in this section, *ad valorem* duty as aforesaid shall be paid in respect of each exchange effected thereby on the value of the real property or lessee's interest affected.

Lease made in conformity with agreement, how to be charged.

42.—(1.) An agreement for a lease of any lands or tenements for any definite or any indefinite term shall 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, in conformity with and for the purpose of carrying into effect, such an agreement, which has been duly stamped, shall not be charged with duty.

43.—(1.) Where the consideration, or any part of the consideration, for which a lease is granted, or agreed to be granted, consists of any produce or other goods, the value of the produce or goods, as the case may be, shall be deemed to be a consideration in respect of which the lease is chargeable with *ad valorem* duty.

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

(2.) Where it is stipulated that the value of the produce or goods shall amount at least to, or shall not 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 the produce or goods shall, for the purpose of assessing the *ad valorem* duty, be estimated at the given sum or according to the permanent rate, as the case may be.

(3.) A lease made either wholly or partly for any such consideration as is referred to in sub-section (1.) of this section, if it contains a statement of its value, and if it is stamped in accordance with the statement, shall, so far as regards the subject matter of the statement, be deemed to have been duly stamped, unless or until it is shown that the statement is incorrect, and that the lease is in fact not duly stamped.

44.—(1.) A lease shall not be charged with any duty in respect of any penal rent, or increased rate in the nature of a penal rent thereby reserved, agreed to be reserved, or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease of or relating to the same subject-matter.

Lease not to be charged with duty in respect of penal rent.

(2.) A lease made for any consideration in respect of which it is chargeable with *ad valorem* duty and in further consideration either of a covenant by the lessee to make, or of his 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, shall not be charged with any duty in respect of the further consideration.

(3.) An instrument, whereby the rent reserved by any other instrument chargeable with duty and duly stamped as a lease is increased, shall not be charged with duty otherwise than as a lease in consideration of the additional rent thereby made payable.

(4.) Any person, who grants or accepts a lease, which is not, at or before its execution, duly stamped, shall be guilty of an offence.

Penalty: Twenty pounds.

(5.) Where several instruments are executed for the purpose of effecting a lease of the same property, one only of those instruments shall be charged with the *ad valorem* duty.

STAMP DUTIES—

Division 6.—Receipts.

Duty, how denoted.

45. The duty upon a receipt may be denoted by an adhesive stamp, which shall be cancelled by the person by whom the receipt is given, before he delivers it out of his hand.

Offences.

46. Any person who—

- (a) gives a receipt liable to duty and not duly stamped;
- (b) in any case where a receipt would be liable to duty, refuses to give a duly stamped receipt;
- (c) upon a payment to the amount of One pound or more, gives a receipt for a sum not amounting to One pound; or
- (d) separates or divides the amount with intent to evade the duty,

shall be guilty of an offence.

Penalty: Ten pounds.

Terms upon which receipt may be stamped after signature.

47.—(1.) A receipt given without being stamped may be stamped with an impressed stamp upon the following terms, namely:—

- (a) Within one month after it has been given, on payment of the duty and of a penalty of Two pounds; or
- (b) After one month, but within four months after it has been given, on payment of the duty and of a penalty of Five pounds.

(2.) A receipt given without being stamped shall not, in any other case than is referred to in the last preceding sub-section, be stamped with an impressed stamp.

Division 7.—Bills of Lading.

Bills of lading not to be stamped after execution.

48.—(1.) A bill of lading, or any instrument given in lieu thereof, shall not be stamped after its execution.

(2.) Any person, who makes, executes or transfers a bill of lading which is not duly stamped, shall be guilty of an offence.

Penalty: Fifty pounds.

Division 8.—Deed of Settlement or Gift.

Duties to be paid within two months.

49. The stamp duties on deeds of settlement and deeds of gift payable under this Ordinance shall be paid within two months after the execution of the deed by the settlor or by the donor, as the case may be, and shall be payable in addition to the duties (if

any) that may be payable under any Ordinance imposing duties upon the estates of deceased persons.

50. Where any money, which may become due or payable upon any security (not being a marketable security) is settled or given, or agreed to be settled or given, the instrument whereby the settlement or gift is made or agreed to be made shall be charged with *ad valorem* duty in respect of the money settled or given, or agreed to be settled or given; and, in the case of a marketable security, shall be charged with the *ad valorem* duty on the value of the marketable security.

Settlement or gift of security.

51.—(1.) If any deed of settlement or deed of gift is presented to the Treasurer for assessment at any time later than two months after its execution, there shall be payable thereon (in addition to the duty payable under this Ordinance) a penalty at the rate of Ten pounds per centum on the amount of duty payable under this Ordinance.

Penalty in default.

(2.) If the deed of settlement or deed of gift referred to in the last preceding sub-section is presented at any time later than four months after its execution, there shall be payable thereon (in addition to the duty payable under this Ordinance) a penalty at the rate of Fifty pounds per centum on the amount of duty payable under this Ordinance.

(3.) Where a penalty is payable on any deed referred to in the last two preceding sub-sections, there shall also, by way of further penalty on the deed, be payable thereon interest on the unpaid duty at the rate of Ten pounds per centum from the day upon which the deed was first executed up to the time when the interest is equal in amount to the unpaid duty.

(4.) The payment of any penalty is to be denoted by a particular stamp.

52.—(1.) Where several instruments are executed for the purpose of effecting a settlement or gift of the same property, one only of these instruments shall be charged with the *ad valorem* duty.

Where there are several instruments, one only is to be charged with duty.

(2.) Where a settlement or gift is made in pursuance of any previous agreement, upon which the duty which is payable on a deed of settlement or gift has been paid in respect of the same property, the settlement or gift shall not be charged with any *ad valorem* duty.

53. Where any person is specially named or described as the object of a power of appointment—

Instruments in favour of objects of power of appointment in certain cases not liable to duty.

(a) in a settlement or gift on which *ad valorem* duty has been paid; or

STAMP DUTIES—

(b) in a will in respect of any property on which duty under any Ordinance imposing duties on the estates of deceased persons has been paid,

an instrument of appointment in favour of that person in respect of the property shall not be liable to duty.

Mortgage debt to be deducted upon assessing duty.

54. Where the property comprised in any deed of settlement or deed of gift is subject to any mortgage, debt or certain charge, annual or otherwise, created prior to the execution of the deed of settlement or gift, the deed shall be liable to the duty payable on the amount or value of the property, after a deduction of the amount of the mortgage, debt or charge has been made.

PART III.—COLLECTION OF FEES BY STAMP.

Certain fees to be payable by stamps.

55. All fees payable to the Administration, or to the several officers of the Administration, in the several courts and offices, in respect of matters or things to be done or performed under any enactment now or hereafter in force in the Territory, and which the Administrator, by notice⁽⁶⁾ in the *New Guinea Gazette*, directs to be collected by stamps, shall be collected in this manner.

Documents not properly stamped to be invalid.

56.—(1.) A document, which should bear a stamp under this Part of this Ordinance, shall not be of any validity, unless and until it is properly stamped.

Sub-section (2) amended by No. 1 of 1931, s. 3.

(2.) If any document which should bear a stamp under this Part of this Ordinance, is, through mistake or inadvertence, received, lodged, filed or used, without being properly stamped or, if it appears, upon a document of this kind being tendered in evidence or for any other purpose, that, through mistake or inadvertence, it has not been properly stamped, a Judge, Stipendiary Magistrate, Warden or a Justice may, if he think fit, order that it shall be stamped with stamps of such amount, beyond the fee due thereupon, as he may consider reasonable, not exceeding

(6) Pursuant to Section 55, the Administrator, by notice dated 2.2.1928 and published in *N.G. Gaz.* of 9.2.1928, directed that "on and after the first day of March, 1928, all fees payable under the enactments specified in the Schedule hereto shall be collected by stamps.

THE SCHEDULE.

1. *District Courts Ordinance* 1924-1927 and the Rules made under that Ordinance.
2. *Judiciary Ordinance* 1921-1927 and the Rules of Court made under or adopted by that Ordinance.
3. *Bills of Sale Ordinance* 1912 (Papua, adopted).
4. *Matrimonial Causes Jurisdiction Ordinance* of 1910 (Papua, adopted) and the Rules made under that Ordinance.
5. *Rules Regulating Appeals from Wardens' Courts."*

As from 1.6.1934, the *Matrimonial Causes Jurisdiction Ordinance* of 1910 of the Territory of Papua ceased to apply to the Territory of New Guinea, and the relevant Ordinance is now the *Divorce and Matrimonial Causes Ordinance* 1934; and as from 1.6.1936, the *Bills of Sale Ordinance* 1912 of the Territory of Papua ceased to apply to the Territory of New Guinea, and the relevant Ordinance is now the *Instruments Ordinance* 1936.

Stamp Duties Ordinance 1927-1941.

on⁽⁷⁾ amount five times the amount of the stamp which should have been impressed or affixed thereon.

(3.) A document, stamped in accordance with the provisions of the last preceding sub-section, and every proceeding relative thereto, shall be as valid as if the document had been properly stamped in the first instance.

57. Any document, which should be, but is not, duly stamped under this Part of this Ordinance, shall not be used, nor shall any Judge, Stipendiary Magistrate, Warden or Justice allow that document to be used, although no exception is taken to its being used, until the document has been duly stamped.

Court to take notice of want of stamp.

Amended by No. 1 of 1931, s. 4.

58. Every officer, whose duty it is to receive any fee or sum of money for any matter or thing to be done or performed, and for which payment is to be made by stamps, shall, before doing or performing that matter or thing, see that there is attached to the document, instrument, matter or thing, in respect of which the fee or sum of money is payable, a stamp of a value not less than the fee or sum of money payable for the performance of the matter or thing, and, when an adhesive stamp is used, shall immediately cancel it.

Duties of officers of Administration.

59. An adhesive stamp shall be cancelled by writing, stamping or impressing in ink thereon the name or initials of the persons cancelling it, and the date thereof, so as effectually to obliterate and cancel the stamp and so as not to admit of its being used again.

Cancelling stamps.

60. Any person who, without lawful excuse (proof whereof shall lie upon him) files, issues, receives, procures or delivers any document, or serves or executes any writ, rule, order, matter or proceeding which is not properly stamped in accordance with the provisions of this Ordinance, or fails or omits to cancel or obliterate an adhesive stamp at the time and in the manner prescribed by this Ordinance, shall be guilty of an offence.

Penalty for issuing or revising documents not stamped.

Penalty: Twenty pounds.

61. Nothing in this Part of this Ordinance shall be deemed to interfere with the power of the Administrator, Judges or other persons empowered to alter or otherwise regulate the amount of fees, or of directing that any fee shall cease to be payable.

Interference with power of regulating amount of fees.

(7) The word "on" appeared in the original Ordinance. It has now been omitted and the word "an" inserted in its stead by the First Schedule of the *Ordinances Reprint and Revision Ordinance 1947* of the Territory of Papua-New Guinea.

STAMP DUTIES—

PART IV.—MISCELLANEOUS.

Fraudulent removal or use of stamps, or fraudulent practices.

62. Any person who—

- (a) practises, or is concerned in, any act, contrivance or device with intent to defraud the Administration of duty payable under this Ordinance; or
- (b) makes, or assists in making, a false statement or a fraudulent alteration, in a statement or document required under any provision of this Ordinance with intent to evade duty,

shall be guilty of a misdemeanour.

Penalty: One hundred pounds, or imprisonment for twelve months.

Allowance in case of stamps becoming useless.

63. Any person who possesses duty stamps, impressed stamps or stamped material which have been rendered useless by being inadvertently spoilt, may, upon application to the Treasurer, be allowed, in lieu thereof, other stamps of the same or any other denomination, amounting in their total value to the value of the spoilt stamps.

Regulations. Sub-section (1) amended by No. 41 of 1938, s. 2.

64.—(1.) The Administrator in Council may make regulations,⁽⁸⁾ not inconsistent with this Ordinance, prescribing all matters which by this Ordinance are required to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Ordinance, and in particular for prescribing penalties not exceeding Twenty pounds for any offence against the regulations.

Sub-sections (2) and (3) omitted by No. 41 of 1938, s. 2.

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THE SCHEDULE.

I. AGREEMENT or any Memorandum of an Agreement, under hand only, and not otherwise specifically charged with any duty, whether the same be only evidence of a contract or obligatory upon the parties from its being a written instrument	£	s.	d.
							0	2	6

Exemptions—

(1.) Agreement or Memorandum, the matter whereof is not of the value of £5.

(8) See the Stamp Duties Regulations, printed on p. 4451.

Stamp Duties Ordinance 1927-1941.

(2.) Agreement to which one of the parties is the Administration or any person or authority on its behalf.

**Paragraph (2)
amended by
No. 41 of 1938,
s. 3.**

II. BILLS OF EXCHANGE AND PROMISSORY NOTES—

	£	s.	d.
<i>Bill of Exchange</i> , cheque or order payable on demand	0	0	2
<i>Bill of Exchange</i> (except a Bank Note) not payable on demand drawn in the Territory and payable at any place beyond the limits of the Territory, and			
<i>Bill of Exchange</i> (except a Bank Note) not payable on demand, drawn at any place beyond the limits of the Territory and payable in the Territory: For every £25, or part thereof	0	0	6
<i>Bills of Exchange</i> of any other kind whatsoever (except a Bank Note) and			
<i>Promissory Note</i> of any kind whatsoever (except a Bank Note)—drawn or expressed to be payable or actually paid or indorsed or in any manner negotiated in the Territory: For every £25, or part thereof	0	0	6

**Amended by
No. 15 of 1931,
s. 2.**

Exemptions—

(1.) Draft or order drawn by any banker in the Territory upon any other banker in the Territory not payable to bearer or to order, and used solely for the purpose of settling or clearing any account between such bankers.

(2.) Letter written by a banker in the Territory to any other banker in the Territory 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 the Territory authorizing drafts to be drawn out of the Territory payable in the Territory.

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

(5.) Draft or instrument effecting the transmission of money by, to, or on behalf of, the Administration or any Public Department.

(6.) Draft, order or demand for money in any Savings Bank.

(7.) Cheque or order payable on demand drawn or given by or on behalf of any organization, society, or institution for the relief of poverty, for the promotion of education, or for any purpose directly or indirectly connected with defence or the amelioration of the condition of past or present members of the Naval, Military, or Air Forces of the Commonwealth or their dependants, or for any other patriotic purpose.

**Paragraph (7)
added by No. 11
of 1941, s. 2.**

III. BILL OF SALE—

Being the only or principal or primary security for the payment or repayment of money—

	£	s.	d.
Not exceeding £50	0	2	6
For every additional £50, and also for any fractional part of £50	0	2	6

IV. BOND of any kind whatsoever not otherwise charged and not expressly exempted from all stamp duty 0 10 0

STAMP DUTIES—

**Exemption
inserted by
No. 41 of 1938,
s. 3.**

Exemptions—

Securities of the Administration or any transfer thereof.

	<i>£</i>	<i>s.</i>	<i>d.</i>
V. DEED of any kind whatsoever not described in this Schedule and not otherwise specifically charged with any duty or fee	0	10	0
VI. RECEIPT OR DISCHARGE given for or upon payment of money amounting to £1 or more	0	0	2

**Item VI
amended by
No. 15 of 1931,
s. 2.**

Exemptions—

(1.) Every instrument for effecting the payment of money, or for acknowledging any payment or receipt, by, to, on behalf of, or from the Administration or any Public Department.

(2.) Receipt endorsed upon any instrument duly stamped under Part II. of this Ordinance acknowledging the receipt of the consideration money therein expressed.

(3.) Receipt for money deposited in any bank in current account and not as a fixed deposit for any period.

(4.) Receipt for money paid into any charitable institution or into any Registered Building or Friendly Society or into any Fire Life Fidelity Guarantee or Marine Insurance or Assurance Company or into any Savings Bank.

**Paragraph (4A.)
inserted by
No. 11 of 1941,
s. 2.**

(4A.) Receipt given by or on behalf of any organization, society, or institution for the relief of poverty, for the promotion of education, or for any purpose directly or indirectly connected with defence or the amelioration of the condition of past or present members of the Naval, Military, or Air Forces of the Commonwealth or their dependants, or for any other patriotic purpose.

(5.) Receipt or discharge for wages or salary.

(6.) Receipt or discharge for any money paid by any Friendly or Benefit Society for sick pay.

(7.) Receipt or discharge for any money less than £5 paid to any person by way of gift or gratuity.

VII. BILL OF LADING of, or for, any Goods, Merchandise, or Effects to be exported—

	<i>£</i>	<i>s.</i>	<i>d.</i>
For every such bill of lading or copy thereof	0	0	6

**Item VIII
amended by
No. 15 of 1931,
s. 2 and by No.
28 of 1931, s. 5.**

VIII. CONVEYANCE OR TRANSFER ON SALE OF ANY REAL PROPERTY—

For every £50 and also for any fractional part of £50 of the amount or value for the consideration for the sale	0	7	6
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Provided that where an agreement for the conveyance or transfer of any real property was executed before the first day of January One thousand nine hundred and thirty-one, the duty payable on any conveyance or transfer made in pursuance of that agreement shall be as prescribed on that day.

Exemptions—

(1.) Any grant from the Administration of Administration lands in the Territory.

(2.) Every instrument for the conveyance of any property or any interest therein to the Administration, to any Public Department or to any person on behalf of the same.

(3.) Any instrument dedicating a free and perpetual right of way to the use of the public and not containing any provision by which such instrument could otherwise become liable to duty.

Stamp Duties Ordinance 1927-1941.

(4.) Any marriage settlement, any conveyance of property to, or in trust for, any registered Friendly Society and any corporation or body of persons associated for religious, charitable, recreational or educational purposes, and any instrument for declaring or defining the trust or for appointing new trustees in respect of the property so conveyed.

IX. PARTITION or division of any real property, where any consideration is given for equality. Instruments for effecting the same.	£	s.	d.	Item IX amended by No. 15 of 1931, s. 2 and by No. 7 of 1937, s. 7.
For every £50 of the sum paid for equality and also for any fractional part of £50	0	7	6	

X. LEASE, or agreement for a lease of any lands or tenements for any definite or indefinite term:—

(1.) Where the consideration or any part of the consideration moving either to the lessor or to any other person consists of any money or marketable security—				Paragraph (1) amended by No. 15 of 1931, s. 2.
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In respect of such consideration, for every £50, and also for any fractional part of £50	0	7	6	
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(2.) Where the consideration or any part of the consideration is any rent exceeding £52 per annum—

In respect of such consideration, whether reserved as a yearly rent or otherwise, for every £50 and also for any fractional part of £50 per annum	0	2	6	
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				Paragraph (3) omitted by No. 15 of 1931, s. 2.
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Exemptions—

(1.) Any mining lease or any agreement for the right to enter upon or occupy and use any land for mining purposes.

(2.) Any lease from the Administration or to the Administration.

XA. TRANSFER or ASSIGNMENT of any LEASE (which term in this item shall be deemed to include any application for a lease that has been granted, any mining tenement as defined in section six of the <i>Mining Ordinance 1928-1936</i> , ⁽⁹⁾ any licence granted under the <i>Land Ordinance 1922-1936</i> , ⁽¹⁰⁾ an exclusive prospecting licence granted under the <i>Mining Ordinance 1928-1936</i> , ⁽⁹⁾ a licence granted under the <i>Petroleum Ordinance 1936</i> , ⁽¹¹⁾ any licence, permit, or authority granted under the <i>Forestry Ordinance 1936-1937</i> , and any portion of, interest in, or option over, any lease, application for a lease that has been granted, mining tenement, or such licence, permit, or authority) including every decree or order of any Court or of any officer authorized by law whereby the property in any lease is transferred to or vested in any person—				Item XA inserted by No. 15 of 1931, s. 2; amended by No. 28 of 1931, s. 5, No. 31 of 1935, s. 7, No. 7 of 1937, s. 7, and by No. 11 of 1941, s. 2.
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(1.) Where the consideration does not consist of money, a marketable security, or other property	0	5	0	
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(2.) Where the consideration or any part of the consideration consists of any money, marketable security or property:—

In respect of such consideration for every £50 and also for every fractional part of £50	0	5	0	
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(9) Now the *Mining Ordinance 1928-1940*.

(10) Now the *Land Ordinance 1922-1941*.

(11) Repealed and replaced by the *Petroleum (Prospecting and Mining) Ordinance 1938-1939*.

STAMP DUTIES—

Provided that where an agreement for the conveyance or transfer of any lease was executed before the first day of January One thousand nine hundred and thirty-one, the duty payable on any conveyance or transfer made in pursuance of that agreement shall be as prescribed on that day.

Item XB.
inserted by
No. 7 of 1937,
s. 7.

XB. PARTITION or division of the interest of a lessee under a lease of lands or tenements, where any consideration is given for equality. Instrument for effecting partition or division—

	<i>£</i>	<i>s.</i>	<i>d.</i>
For every £50 of the sum paid for equality and also			
for any fractional part of £50	0	5	0

XI. SETTLEMENT OR GIFT, DEED OF—

(1.) Any instrument, other than a will or codicil, whether voluntary or upon any good or valuable consideration other than a *bona fide* adequate 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, such instrument not being made before and in consideration of marriage.

(2.) Any instrument declaring that the property vested in the person executing the same shall be held in trust for the person mentioned therein, but not including religious, charitable or educational trusts.

	Per centum.		
	<i>£</i>	<i>s.</i>	<i>d.</i>
Where the value of the property does not exceed £1,000	0	10	0
Where the value of the property exceeds £1,000 and does not exceed £5,000	0	15	0
Where the value of the property exceeds £5,000 and does not exceed £10,000	1	0	0
Where the value of the property exceeds £10,000 and does not exceed £25,000	1	5	0
Where the value of the property exceeds £25,000 and does not exceed £50,000	1	10	0
Where the value of the property exceeds £50,000 and does not exceed £100,000	2	0	0
Where the value of the property exceeds £100,000	2	10	0