

STAMP DUTIES (AMENDMENT)  
ACT.

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Act No. 16, 1924.

**George V,** **An** Act to repeal the stamp duties on affidavits or  
**No. 16.** declarations, on agreements for a mortgage  
or instruments relating to a mortgage, on  
appraisements, on mortgages, and certain  
bonds and covenants; to exempt from stamp  
duty certain instruments relating to mining  
companies and certain other instruments; to  
amend the Stamp Duties Act, 1920, and the  
Stamp Duties (Amendment) Act, 1922; and  
for purposes connected therewith. [Assented  
to, 14th October, 1924.]

BE

**B**E it enacted by the King's Most Excellent Majesty, George V,  
No. 16. by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

**1.** (1) This Act may be cited as the "Stamp Duties Short title. (Amendment) Act, 1924," and shall be read and construed with the Stamp Duties Act, 1920, as amended by the Stamp Duties (Amendment) Act, 1922.

(2) The Stamp Duties Act, 1920, as so amended is hereinafter referred to as the Principal Act.

**2.** The Principal Act is amended as follows :—

Amendment  
of Act 1920  
No. 47.

(a) **PRELIMINARY** :—

(i) By omitting from section three the definition of "Property" and by inserting in the same section in appropriate positions having regard to alphabetical order the following additional definitions :—

"Mining company" means any company whether incorporated in or out of New South Wales whose sole business is mining in New South Wales for gold or other minerals as defined in or under the Mining Act, 1906 (except coal).

"Property" includes real and personal property, and any estate or Conveyancing Act,  
1919, s. 7. interest in any property real or personal, and any debt, and any thing in action, and any other right or interest.

"Public hospital" means any hospital to which the Public Hospitals Act, 1898, or any Act replacing the same, applies, or which is wholly or in part supported by grants from the public revenue,

or

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or which the Governor by notification in the Gazette declares to be a public hospital for the purposes of this Act.

(b) AFFIDAVITS AND DECLARATIONS:—

Sec. 39.

(i) By omitting section thirty-nine and the heading "Affidavits and declarations" preceding the said section;

Second  
Schedule.

(ii) by omitting from the Second Schedule the heading "Affidavit or declaration made under statute" and all matter under that heading, including the exemptions inserted by section three of the Stamp Duties (Amendment) Act, 1922;

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Schedule.

(iii) by omitting from paragraph six of the matter appearing in the Second Schedule under the heading "General Exemptions" the words "statutory declaration"; and by omitting from the same matter subparagraph (f) of paragraph seven.

(c) APPRAISEMENTS:—

Sec. 43.

(i) By omitting section forty-three and the heading "Appraisements" preceding the said section;

Second  
Schedule.

(ii) by omitting from the Second Schedule the heading "Appraisements" and all matter thereunder, including the exemptions.

(d) MINING COMPANY: LETTER OF ALLOTMENT OR RENUNCIATION:—

Second  
Schedule.

By inserting in the Second Schedule at the end of the matter appearing under the heading "Letter of Allotment and Letter of Renunciation" the words and brackets "(other than a mining company).

(See section 51—adhesive stamp.)"

(e)

## (e) MINING COMPANY : SHARE CAPITAL :—

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By inserting in the Second Schedule at the end of the matter appearing under the heading "Companies" the following words:—"*Exemption.*—Duty shall not be payable upon the amount of the nominal capital or the memorandum of association the articles of association the certificate of incorporation or upon any increase of the registered capital of a mining company as defined by section three of this Act."

Second  
Schedule.

## (f) MINING COMPANY : SHARE CERTIFICATES :—

By inserting in the Second Schedule at the end of the matter appearing under the heading "Share Certificate" the following words:—"*Exemption.*—Any share or scrip certificate issued by any mining company as defined by section three of this Act."

Second  
Schedule.

## (g) MINING COMPANY : TRANSFER OF SHARES :—

By inserting in the Second Schedule at the end of the matter appearing under the heading "Transfer of Shares" the following words:—

Second  
Schedule.

(b) Any transfer on sale of shares in a mining company as defined in section three of this Act.

## (h) COMPANY PROXIES AND VOTING PAPERS :—

- (i) By omitting section eighty-two ;  
 (ii) by omitting from the Second Schedule "paragraphs (1) and (2)" of the matter appearing under the heading "Letter or power of attorney or other instrument in the nature of."

Sec. 82.

Second  
Schedule.

## (i) MORTGAGES :—

- (i) By omitting from the Second Schedule as amended by the Stamp Duties (Amendment) Act, 1922—

Second  
Schedule.

(a) the heading "Agreement for a mortgage or instrument relating to

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a mortgage hereinafter specified”  
and all matter appearing under  
that heading ;

- (b) the heading “ Mortgage, Bond, De-  
benture, and Covenant ” and all  
matter appearing under that head-  
ing.
- (ii) by omitting paragraph (b) of the proviso  
to paragraph two of the matter  
appearing in the Second Schedule under  
the heading “ Conveyances of any  
Property.”
- (iii) by omitting from the Second Schedule  
paragraph six and paragraph eight  
of the matter appearing under the  
heading “ Real Property Act, 1900.”
- (iv) by inserting in paragraph two of the  
matter appearing in the Second Schedule  
under the heading “ Policies of insur-  
ance ” after the word “ policy ” the  
words “ otherwise than by way of mort-  
gage.”

(j) <sup>1</sup>/<sub>2</sub> EXEMPTIONS :—

Second  
Schedule.

- (i) By inserting in the Second Schedule  
after paragraph (e) of the exemptions  
under the heading “ Bills of Exchange  
and Promissory Notes ” the following  
new paragraph :—

(f) orders or authorities to pay not  
drawn on a banker.

Second  
Schedule.

- (ii) by inserting in the Second Schedule at  
the end of the exemptions appearing  
under the heading “ Letter or Power of  
Attorney ” the following new para-  
graphs :—

- (d) Any order or authority to act as agent  
under the Mining Acts.
- (e) Any order or authority for the receipt  
of any moneys payable under order of  
any stipendiary or police magistrate  
or justice or of any Court of Petty  
Sessions or Children's Court.
- (f) Any letter or power of attorney for the  
sole purpose of appointing a proxy to  
vote at a meeting.

(iii)

(iii) by omitting from the Second Schedule paragraph (f) of the exemptions under the heading of "Receipt or discharge given for or upon the payment of money amounting to two pounds and upwards" and by inserting in lieu thereof the following new paragraph:—

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(f) Any acknowledgment or receipt given for or on account of any salary, pay, or wages, or for or on account of any other like payment made to or for the account or benefit of any person being the holder of an office or an employee in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation, allowance, gratuity, refund of contributions, or other like allowance in respect of service.

(iv) by inserting in the Second Schedule in the exemptions under the same heading after paragraph (n) the following new paragraphs:—

- (o) Any receipt given for the payment of compensation payable to a workman under any Workmen's Compensation Act.
- (p) Receipts for moneys paid for rates on travelling stock under Section 26c of the Pastures Protection Act, 1912, inserted by the Pastures Protection (Amendment) Act, 1918.
- (q) Receipts for moneys paid for maintenance under the Child Welfare Act, 1923.
- (r) Any acknowledgment or receipt given by or on behalf of any society or institution for the relief of poverty, the promotion of education, or for any purpose directly or indirectly connected with military or naval defence or the amelioration of the condition of past or present soldiers, sailors, or nurses, or their dependants, or for the promotion of any other patriotic object.
- (s) Any cash sale docket—that is to say, an instrument issued or tendered to a purchaser of goods for cash by a salesman in any retail establishment immediately on the occasion of the purchase which denotes the description of the goods purchased, and the retail price thereof or the amount then paid in cash therefor, but does not acknowledge the receipt of the money.

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(v)

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Second  
Schedule.

- (v) (a) By inserting in the Second Schedule under the heading of "General exemptions from stamp duty under Part III" the following new paragraphs :—

(1) So much of the consideration on the sale of a holding of a returned sailor or soldier as represents the amount due to the Crown as purchase money or advances.

(2) Any instrument evidencing the dedication of land for a public purpose.

- (b) by inserting in paragraph six of the said matter after the word "under" the words "The Trade Union Act, 1881, or";
- (c) by inserting in paragraph seven after the words "Friendly Societies Act, 1912" the words "and in the case of terminating building societies registered under the Building and Co-operative Societies Act, 1901, or the Co-operation, Community Settlement, and Credit Act, 1923";
- (d) by omitting from paragraph seven subparagraph (a) the word "draft" and by inserting in lieu thereof the words "bill of exchange";
- (e) by adding at the end of the Second Schedule the following new paragraphs :—

(9) Any instrument executed by or on behalf of a public hospital.

(10) Any instrument executed by or on behalf of the New South Wales Ambulance Transport Service Board or any district committee constituted under the Ambulance Transport Service Act, 1919.

(11) Any debenture or Treasury bill issued by the Government of New South Wales.

(12) Any debenture of the City of Sydney or of any municipality or shire.

(13) Any debenture of the Government Savings Bank of New South Wales.

(14)

(14) Any mortgage of real property or mortgage given by way of bill of sale or otherwise of live stock, goods, chattels, or effects, or personal estate generally, and any release, reconveyance, or discharge thereof, or any transfer or conveyance by way of discharge of mortgage or any receipt endorsed on either or any of such documents for the consideration thereof.

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(15) Any assignment or transfer of a mortgage or a debenture where the consideration for the assignment or transfer is a full consideration in money or money's worth.

(16) Any preferable lien or lien on crops under the Lien on Crops and Stock Mortgages Act, 1898, or special lien under the Co-operation, Community Settlement, and Credit Act, 1923, or any discharge of any such lien.

**3.** Sections three, four, and seven of the Stamp Duties (Amendment) Act, 1922, are hereby repealed.

Repeal of Act  
1922 No. 20,  
ss. 3, 4, 7.

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