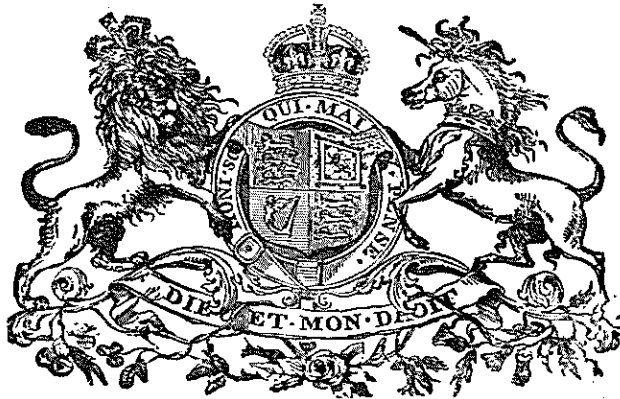


WESTERN AUSTRALIA.



ANNO QUINTO

EDWARDI SEPTIMI REGIS,

XX.

No. 20 of 1905.

AN ACT to further amend the Stamp Act,
1882.

[Assented to 23rd December, 1905.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the *Stamp Act Amendment Act, 1905*, and shall be read as one with the Stamp Act, 1882, hereinafter referred to as the principal Act. Short title.
2. This Act shall come into operation on the first day of January, one thousand nine hundred and six. Commencement.
3. From and after the commencement of this Act the stamp duties to be charged for the use of His Majesty upon the several instruments specified in the Schedule to this Act shall be the several duties in the said Schedule specified, which duties shall be in substitution for the duties theretofore chargeable under Schedule A of the principal Act, and shall be subject to the exemptions contained in this Act or any other Act for the time being in force. Charge of duties.
Schedule.

Meaning of "Bill of Exchange."

4. For the purposes of the principal Act and of this Act, the expression "Bill of Exchange" includes 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 of, or to draw upon any other person for, any sum of money; and the expression "Bill of Exchange payable on demand" includes—

(a.) An 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; and

(b.) An order for the payment of any sum of money weekly, monthly, or at any other stated periods, and also an order for the payment by any person at any time after the date thereof of any sum of money, and sent or delivered by the person making the same to the person by whom the payment is to be made, and not to the person to whom the payment is to be made, or to any person on his behalf.

Meaning of "promissory note."

5. (1.) For the purposes of the principal Act and of this Act, the expression "Promissory Note" includes any document or writing (except a bank note) containing a promise to pay any sum of money.

(2.) A 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, is to be deemed a promissory note for that sum of money.

Duty on bills and notes to be denoted by impressed stamps.

6. On and after a date to be fixed by proclamation published in the *Government Gazette*, the *ad valorem* duty upon bills of exchange and promissory notes drawn or made in Western Australia shall, except as hereinafter provided, be denoted by impressed stamps.

But the Governor may, by the same or any subsequent proclamation, direct that in respect of any bill of exchange or promissory note drawn or made for any sum exceeding a prescribed amount, or drawn or made in any prescribed part or parts of Western Australia, and for such time as to the Governor may seem fit, it shall be lawful to denote such duty either by adhesive stamps or impressed stamps, or partly by adhesive and partly by impressed stamps.

Cancellation of adhesive stamps.

7. Whenever an adhesive stamp is lawfully used for denoting the payment of duty under the provisions of the last preceding section, such stamp shall be cancelled by the drawer or maker of the

bill of exchange or promissory note, in the manner prescribed by section ten of the principal Act. at the time when such bill of exchange or promissory note is signed by the drawer or maker thereof, and before he delivers it out of his hands, custody, or power.

8. (1.) The fixed duty of one penny on a bill of exchange or promissory note payable on demand or at sight, or on presentation, may be denoted by an adhesive stamp, which, where the bill or note is drawn or made in Western Australia, is to be cancelled by the person by whom the bill or note is drawn or made before he delivers it out of his hands, custody, or power.

Provisions for use of adhesive stamps on bills and notes.

(2.) The *ad valorem* duties upon bills of exchange and promissory notes drawn or made out of Western Australia may be denoted by adhesive stamps.

9. The duties in respect of bills of exchange or promissory notes drawn out of Western Australia shall be payable upon all such bills or notes if and when accepted, paid, indorsed, transferred, or otherwise negotiated within Western Australia wheresoever payable.

Duties on foreign bills of exchange, etc.

10. (1.) Every person into whose hands any bill of exchange or promissory note drawn or made out of Western Australia comes in Western Australia before it is stamped shall, before he presents for payment, or indorses, transfers, or in any manner negotiates or pays the bill or note, cause the same to be stamped with an impressed stamp, or affix thereto a proper adhesive stamp, or proper adhesive stamps, of sufficient amount, and cancel every stamp so affixed thereto.

Provisions as to stamping foreign bills and notes.

(2.) Provided as follows—

(a.) If at the time when any such bill or note comes into the hands of any *bona fide* holder there is affixed thereto an adhesive stamp effectually 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 proper person ;

(b.) If at the time when any such bill or note comes into the hands of any *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 so doing, the bill or note shall be deemed duly stamped, and as valid and available as if the stamp had been cancelled by the person by whom it was affixed.

(3.) But neither of the foregoing provisos is to relieve any person from any penalty incurred by him for not cancelling an adhesive stamp.

(4.) Where a bank or banking company issues within Western Australia a bill of exchange in the form of a draft payable at a place or places outside Western Australia, it shall be lawful for such bank or banking company to affix to such bill of exchange and cancel proper adhesive stamps for denoting the duty chargeable thereon.

(5.) When a bank or banking company receives a draft from outside Western Australia for acceptance and payment within Western Australia, it shall be lawful for such bank or banking company to affix and cancel adhesive stamps for denoting the duty chargeable thereon.

As to bills and notes purporting to have been made abroad.

11. A bill of exchange or promissory note which purports to be drawn or made out of Western Australia is, for the purpose of determining the mode in which the stamp duty thereon is to be denoted, to be deemed to have been so drawn or made, although it may in fact have been drawn or made within Western Australia.

Penalty for issuing, etc., any unstamped bill or note.

12. (1.) Every person who draws, makes, accepts, issues, indorses, transfers, negotiates, presents for payment, or pays any bill of exchange or promissory note liable to duty, and not being duly stamped, shall incur a penalty not exceeding fifty pounds, and the person who takes or receives 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 the same available for any purpose whatever, until it is duly stamped.

(2.) Provided that any unstamped or insufficiently stamped bill of exchange or promissory note may be stamped within twenty-eight days, or within such further time as the Colonial Treasurer or an officer of the Treasury acting with his authority shall permit, from the time when it was first received by the payee, if the Colonial Treasurer or such officer as aforesaid is satisfied that the bill or note has, by accident and without any intent to evade payment of duty, been written upon paper not duly stamped; but the payee or some person on his behalf shall, if required so to do by the Colonial Treasurer, or such officer as aforesaid, verify, by statutory declaration, the date when such bill of exchange or promissory note was first received by the payee and the grounds upon which the application is made; and if the duty is denoted by an adhesive stamp it shall be cancelled by a person authorised or appointed to cancel stamps by or under the provisions of the Stamp Act Amendment Act, 1902. A stamp purporting to be so cancelled shall be *prima facie* evidence that the bill or note was duly stamped under the provisions of this subsection, and that the person by whom the stamp was cancelled was authorised or appointed to cancel stamps as aforesaid.

(3.) Provided also, that if any bill of exchange payable on demand or at sight, or on presentation, is presented for payment unstamped, the person to whom it is presented may affix thereto an adhesive stamp of one penny, and cancel the same, as if he had been the drawer of the bill, and may thereupon pay the sum in the bill mentioned, and charge the duty in account against the person by whom the bill was drawn, or deduct the duty from the said sum, and the bill is, so far as respects the duty, to be deemed valid and available.

(4.) But neither of the foregoing provisos shall relieve any person from any penalty incurred by him in relation to such bill.

13. Any person who takes or receives from any other person any bill of exchange or promissory note not duly stamped, either in payment or as a security, or by purchase or otherwise, without causing the same to be duly stamped within twenty-eight days, or such further time as the Colonial Treasurer or an officer of the Treasury acting with his authority shall permit, after receiving it, shall be liable to a penalty not exceeding twenty pounds.

Penalty on taking unstamped bill or promissory note.

14. 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 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 the lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

One bill only of a set need be stamped.

15. Any person who, at the commencement of this Act, is the holder of an unstamped bill of exchange or promissory note may affix thereto the proper stamp or stamps which, at the time when the bill or note was drawn or made, should have been affixed thereto, and such stamps may, at any time before the first day of April, one thousand nine hundred and six, be cancelled by any person duly authorised to cancel stamps under the provisions of the Stamp Act Amendment Act, 1902, and thereupon such bill of exchange or promissory note shall, so far as respects duty, be deemed good and valid:

Power to stamp certain unstamped bills and notes.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to any such bill of exchange or promissory note.

16. The duty of one penny upon cheques or orders payable on demand drawn upon the Post Office Savings Bank shall form part of the revenue of the said bank, and such duty may be collected in money by any officer of the bank by whom the cheque or order is cashed.

Duty on Savings Bank cheques.

Proclamation as to use of impressed stamps may be of general or local application.

17. A proclamation under section seven of the principal Act may prescribe the use of impressed stamps on any class of instruments, and either generally throughout the State or in any part or parts of the State.

Power to exempt certain fire policies from duty.

18. If the companies doing business of fire insurance in the State adopt a uniform fire policy, to be approved by the Colonial Treasurer or other person appointed by him, the Colonial Treasurer or other person appointed by him may, at any time within thirteen months after the commencement of this Act, exempt from stamp duty any policy issued in such form in substitution for any existing policy covering the same property and for the same amount.

Limitation of proceedings for offences.

19. A prosecution for any offence against any of the provisions of the principal Act or of this Act may be commenced at any time within two years after the offence was committed.

Repeal.

20. Sections thirty-four to forty-two inclusive and Schedule A of the principal Act and section one hundred and eighty-six of "The Transfer of Land Act, 1893," are hereby repealed.

THE SCHEDULE.

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
ADMISSION of any person as a Practitioner of the Supreme Court ... <i>See Sections 74 and 75.</i>	10 0 0
AFFIDAVIT OR DECLARATION made under statute <i>Exemptions.</i>	0 1 0
Every affidavit or declaration—	
(1.) Filed, read, or used in any Court, or before any Judge, Master, Registrar, Clerk, or officer of any Court;	
(2.) Required by any banking or insurance company, or in proof of death or identity;	
(3.) Required under any Act or regulation for the time being in force for the management of the Customs, of the Post Office, or of the Post Office Savings Bank;	
(4.) Required to be made before the Registrar or any deputy Registrar of Births, Deaths, and Marriages;	
(5.) Required to be made by any officer of the Government in respect of any matters relating to the duties of his office.	
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	0 2 6
(NOTE.—Where letters are produced in Court to prove an agreement it will be sufficient for one of them to be then and there stamped with a duty of 5s., and such stamp may be cancelled by any officer of the Court.)	
<i>Exemptions.</i>	
(1.) Agreement or memorandum the matter whereof is not of the value of £5.	
(2.) Agreement or memorandum for the hire of any labourer, artificer, manufacturer, or menial servant.	
(3.) Agreement, letter, or memorandum made for or relating to the sale of any goods, wares, or merchandise.	
(4.) Agreement or memorandum made between the master and mariners of any ship or vessel for wages on any voyage coastwise from port to port in Western Australia.	
(5.) Memorandums or agreements made necessary by the 9 Geo. IV. c. 14 (Lord Tenterden's Act), for rendering a written memorandum necessary to the validity of certain promises and engagements, etc., s. 8.	
ALLOTMENT. <i>See</i> LETTER OF ALLOTMENT.	
ANNUITY, conveyance in consideration of. <i>See</i> Section 47. Purchase of. <i>See</i> CONVEYANCE ON SALE, and Section 50. Charge of land with, under "Transfer of Land Act, 1893," Section 105. (<i>See</i> 57 Vict., No. 31, s. 5)	0 10 0
APPOINTMENT	

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
APPOINTMENT of a new trustee, and APPOINTMENT in execution of a power of any property, or of any use, share, or interest in any property, by any instrument not being a will ...	0 10 0
APPRAISEMENTS.—Instrument setting forth any appraisement or valuation of any property, or of any interest therein, or of the annual value thereof, or of any dilapidation, or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificers' work whatsoever,—	
Where the amount of the appraisement or valuation—	
Does not exceed £20	0 1 0
Exceeds £20 and does not exceed £50	0 2 6
Exceeds £50 and does not exceed £100	0 5 0
Exceeds £100 and does not exceed £200	0 10 0
Exceeds £200 and does not exceed £500	0 15 0
Exceeds £500	1 0 0
<i>Exemptions.</i>	
Instrument setting forth any appraisement or valuation made—	
(1.) For the information of one party only, and not being in any manner obligatory as between parties, either by agreement or by operation of law ;	
(2.) For or on behalf of His Majesty or the Government of Western Australia, or of any Municipal Council, Road Board, or other similar body having power by law to make or levy rates.	
APPRENTICESHIP, instrument of	0 5 0
<i>Exemption.</i>	
Instrument relating to any child apprenticed under "The Industrial and Reformatory Schools Act, 1893."	
ARTICLES OF ASSOCIATION. <i>See</i> COMPANY.	
ARTICLES OF CLERKSHIP whereby any person becomes bound to serve as a Clerk in order to his admission as a Practitioner of the Supreme Court	10 0 0
ASSIGNMENT. <i>See</i> CONVEYANCE.	
ATTESTED COPY. <i>See</i> COPY.	
ATTORNEY, Letter or Power of. <i>See</i> POWER OF ATTORNEY.	
ATTORNEY, Warrant of. <i>See</i> WARRANT OF ATTORNEY.	
AWARD, whether under hand only or under hand and seal,—	
Where the amount or value of the matter in dispute—	
Does not exceed £20	0 2 6
Exceeds £20 and does not exceed £50	0 5 0
Exceeds £50 and does not exceed £100	0 10 0
Exceeds £100 and does not exceed £200	1 0 0
Exceeds £200 and does not exceed £500	1 10 0
Exceeds £500 and does not exceed £1,000	2 0 0
Exceeds £1,000, and in any case not above provided for ...	2 10 0
<i>Exemption.</i>	
Award made in any matter in which His Majesty is a party, either directly or by some public officer acting in such matter, or representing His Majesty, or the Government of Western Australia therein.	

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
BILL OF EXCHANGE OR PROMISSORY NOTE payable on demand or at sight; or any cheque drawn on any banker payable either to order or to bearer on demand; or any order for the payment of money or for the payment of goods, such payment being in lieu of the payment of money, drawn on any person other than a banker and payable on demand	0 0 1

Exemption.

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

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

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

Where the amount or value of the money for which the same is made or drawn does not exceed £25	0 0 6
Exceeds £25 and does not exceed £50	0 1 0
Exceeds £50 and does not exceed £75	0 1 6
Exceeds £75 and does not exceed £100	0 2 0
Exceeds £100, then for every £50 of the amount or value and also for any fractional part of £50 of such amount or value ...	0 1 0

And see NOTARIAL ACT.

Exemptions.

- (1.) Draft or order drawn by any banker in Western Australia upon any other banker in Western Australia not payable to bearer or order, and used solely for the purpose of settling or clearing any account between such bankers.
- (2.) Letter written by a banker in Western Australia to any other banker in Western Australia directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made or to any person on his behalf.
- (3.) Letter of credit granted in Western Australia authorising drafts to be drawn out of Western Australia payable in Western Australia.
- (4.) Cheque drawn by any public officer on any Public, Government, or Departmental account.

BILL OF LADING or shipping receipt of any kind whatsoever of or for any goods, merchandise, or effects to be exported	0 1 0
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BILL OF SALE—

Absolute. See CONVEYANCE ON SALE.

By way of security. See MORTGAGE, ETC.

And see Section 44.

BOND FOR ADMINISTRATION of estate of a deceased person ...	0 10 0
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Exemption.

Bond given by any person where the estate to be administered does not exceed £100 in value.

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.		
	£	s.	d.
CHARTER-PARTY	0	2	6
CHEQUE OR ORDER payable on demand	0	0	1
<i>Exemption.</i>			
Cheque drawn by any public officer on any Public, Government, or Departmental account.			
See BILL OF EXCHANGE.			
CONTRACT. See AGREEMENT.			
CONTRACT NOTE for or relating to the sale or purchase of any stock or marketable security—			
Of the value of £5 and under the value of £100	0	0	1
Of the value of £100 or upwards	0	1	0
COMPANY—			
Memorandum of Association of, under Companies Act, 1893 ...	0	10	0
Articles of Association of, under Companies Act, 1893 ...	0	10	0
On contract filed with Registrar under Section 26 of Companies Act, 1893, or on Memorandum or Articles of Association containing any provision in lieu thereof	} <i>Ad valorem duty on the amount or value of paid-up shares or other consideration, as on a Conveyance on Sale.</i>		
CONVEYANCE OR TRANSFER on sale of any property where the amount or value of the consideration for the sale—			
(a.) Does not exceed £25, for every £5 and also for every fractional part of £5 of the amount or value of the consideration	0	0	6
(b.) Exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration	0.	2	6
LAND TRANSFER under “The Transfer of Land Act, 1893”—			
(1.) In the case of a consent to an application whereby the consenting party relinquishes any estate or interest for valuable consideration; and			
(2.) In the case of an application to bring land under the Act by any person who has purchased such land without having paid the duty in respect of a conveyance or transfer thereof to him; and			
(3.) In the case of a transfer of land on a sale thereof—			
Where the amount or value of the consideration—			
(a.) Does not exceed £25, for every £5 and also for every fractional part of £5 of the amount or value of the consideration	0	0	6
(b.) Exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration	0	2	6
CONVEYANCE OR TRANSFER of any kind not hereinbefore described	0	10	0
See Section 52.			

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
COPY or EXTRACT (attested or in any manner authenticated) of or from—	
(1.) An instrument chargeable with any duty.	
(2.) An original will or codicil.	
(3.) The probate of a will or codicil.	
(4.) Any letters of administration.	
(5.) Any public register (except any register of births, marriages, and deaths).	
(6.) The books or records of any court.	
In the case of an instrument chargeable with duty not amount- ing to one shilling	} The same duty as such instrument.
In any other case	0 1 0
<i>Exemption.</i>	
Copy or extract from any law proceeding.	
COUNTERPART—	
Where duty does not exceed 5s., the same duty as the original instrument.	
In other cases	0 5 0
COUPON or WARRANT for interest attached to or issued with any security, when presented for payment	0 0 1
<i>See Section 71.</i>	
<i>Exemption.</i>	
Coupon or warrant under £2 (57 Viet., No. 31, s. 6).	
DEBENTURE for securing the payment or repayment of money or the transfer or retransfer of stock. <i>See MORTGAGE, etc.</i>	
DECLARATION of any use or trust of or concerning any property by any writing, not being a will, or an instrument chargeable with <i>ad valorem</i> duty as a settlement	0 10 0
DECLARATION (statutory). <i>See AFFIDAVIT.</i>	
DEED of any kind whatever, not otherwise charged with duty ...	0 10 0
<i>Exemptions.</i>	
(1.) Grants of the fee simple or other less estate in lands from His Majesty.	
(2.) Conveyances, transfers, surrenders, or leases of the fee simple or other less estate in land to His Majesty or for his use.	
DRAFT. <i>See BILL OF EXCHANGE.</i>	
DUPLICATE or COUNTERPART of any instrument chargeable with any duty—	
Where duty does not amount to 5s., the same as the original instrument.	
In other cases	0 5 0
EXCHANGE—	
For any instrument effecting an exchange of any property ...	0 10 0
And upon any consideration paid by way of equality	} The same duty as on a Con- veyance on Sale.

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.		
	£	s.	d.
GUARANTEE of any kind not otherwise described	0	2	6
HYPOTHECATION OF BILLS OF LADING, Letters of, or Agreement by way of	0	2	6
LEASE—			

Any lease made in perpetuity, or for a term of years, or for a period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent

} A stamp equal in amount to the transfer duty payable on the sale of land for a sum equal to the amount of the consideration.

A lease of any lands or tenements at a rent without any payment of any sum of money by way of fine or premium :—	When the lease is for a period not exceeding one year.	When the lease is for a period exceeding one year and not exceeding three years.	When the lease is for a period exceeding three years.
	£ s. d.	£ s. d.	£ s. d.
When the rent, calculated for a whole year, shall not exceed in value £5 ..	0 0 3	0 0 6	0 0 9
Above £5 and not exceeding £10 ...	0 0 6	0 1 0	0 1 6
„ £10 „ £15 ...	0 0 9	0 1 6	0 2 3
„ £15 „ £20 ...	0 1 0	0 2 0	0 3 0
„ £20 „ £25 ...	0 1 3	0 2 6	0 3 9
„ £25 „ £50 ...	0 2 6	0 5 0	0 7 6
„ £50 „ £75 ...	0 3 9	0 7 6	0 11 3
„ £75 „ £100 ...	0 5 0	0 10 0	0 15 0
„ £100—for every full sum of £50, and also for any fractional part of £50 thereof	0 2 6	0 5 0	0 7 6

Lease of any lands or tenements at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium

} The same stamp as a lease at a like rent for a period exceeding one year.

Lease of any lands or tenements stipulating for a rent granted in consideration of a fine or premium

} A stamp equal to the joint value of the transfer duty payable on a conveyance in consideration of the fine and a lease for the rent.

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

Exemptions.

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

And see Sections 53-55.

Transfer or assignment of a lease—

See CONVEYANCE OR TRANSFER.

See Section 45.

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
LETTER OF ALLOTMENT or any other document having the effect of a letter of allotment—	
(1.) Of any share of any company or proposed company ...	
(2.) In respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation ...	
(3.) Issued or delivered in Western Australia of any share of any foreign company, or in respect of any loan raised or proposed to be raised by or on behalf of any foreign municipal body, corporation, or company ...	0 0 1

AND SCRIP CERTIFICATES, SCRIP, or other document--

(1.) Entitling any person to become the proprietor of any share of any company or proposed company ...	
(2.) Issued or delivered in Western Australia, and entitling any person to become the proprietor of any share of any foreign company or proposed company ...	
(3.) Denoting or intended to denote the right of any person as a subscriber in respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation ...	0 0 1
(4.) Issued or delivered in Western Australia, and denoting or intended to denote the right of any person as a subscriber in respect of any loan raised or proposed to be raised by or on behalf of any foreign municipal body, corporation, or company ...	

And see Sections 56 and 58.

LIEN ON WOOL. See BILL OF SALE BY WAY OF MORTGAGE.

MEMORANDUM OF ASSOCIATION. See COMPANY.

MORTGAGE, BOND, DEBENTURE, COVENANT, WARRANT OF ATTORNEY to confess and enter up judgment and FOREIGN SECURITY of any kind:

(1.) Being the only or principal or primary security for the payment or repayment of money—	
Not exceeding £50 ...	0 1 3
Exceeding £50 and not exceeding £100 ...	0 2 6
" £100 " " £150 ...	0 3 9
" £150 " " £200 ...	0 5 0
" £200 " " £250 ...	0 6 3
" £250 " " £300 ...	0 7 6
" £300: for every £100 and also for any fractional part of £100 of such amount	0 2 6

And see BOND.

- (2.) TRANSFER OR ASSIGNMENT of any mortgage, bond, debenture, covenant, or foreign security, or of any money or stock secured by such instrument, or by any warrant of attorney to enter up judgment, or by any judgment—

For every £100 and also for any fractional part of £100 of the amount transferred as aforesaid ... 0 1 0

And also where any further money is added to the money already secured ... } The same duty as a principal security for such further money

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
<i>Exemption from (1) and (2).</i>	
Every collateral, or auxiliary, or additional, or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped.	
(3.) RECONVEYANCE RELEASE, CERTIFICATE OF SATISFACTION, OR DISCHARGE of any security as aforesaid, or of the benefit thereof, or of the money thereby secured—	
For every £100, and also for every fractional part of £100, of the total amount or value of the money at any time secured	0 1 0
(4.) Provided that where there is more than one instrument for securing any sum of money the reconveyance, release, certificate of satisfaction, or discharge of the principal or primary security shall only be charged with <i>ad valorem</i> duty, and the release of the collateral or additional security shall be charged with a duty of 1s. only.	
(5.) Provided also, that where by any reconveyance, release, certificate of satisfaction, or discharge a part only of the money secured is released, the duty shall be payable only in respect of the amount so released.	
(6.) RECEIPT OR DISCHARGE given on the repayment of money secured by bill of sale of personal chattels	0 1 0

Exemption.

Any instrument whereby any part of the property comprised in any security as aforesaid is released, the whole of the money still remaining secured.

And see Sections 57-65.

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

See Section 66.

PARTITION—

(1.) For any instrument effecting a partition of any lands	0 10 0
And upon any consideration paid by way of equality	<div style="display: flex; align-items: center;"> } The same duty as on a Conveyance on Sale. </div>

POLICY OF INSURANCE of any vessel or of any goods or property on board, or upon the freight of any vessel, or upon any other interest relating thereto, or upon any voyage:—

	If executed singly.	If executed in duplicate, each.
For every sum of £50 or part thereof	£ s. d. 0 0 6	£ s. d. 0 0 3
Every renewal or receipt by way of renewal of such policy originally issued for the term of one year	<div style="display: flex; align-items: center;"> } The same duty as the original policy. </div>	

And see Sections 67-69.

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.		
	£	s.	d.
POLICY OF ASSURANCE OR INSURANCE by whatever name called and whether issued in or out of this State, whereby any sum of money is contracted to be paid upon loss or damage by fire where such sum insured to be paid does not exceed £100	0	0	6
For every £100 and for every fractional part of £100 so insured, additional	0	0	6
Every renewal of such policy originally issued for the term of a year	0	0	1
POLICY OF ASSURANCE OR INSURANCE not otherwise specified--			
For every £100 and every fractional part of £100 insured where the premium does not exceed 2s. 6d. per centum	0	0	1
Where the premium exceeds 2s. 6d. per centum, for every £100 and every fractional part of £100 insured	0	0	3

Exemptions.

Policy of life insurance.

Policy against employers' liability under "The Employers' Liability Act, 1894," "The Workers' Compensation Act, 1902," or at common law.

POWER OF ATTORNEY, or other instrument in the nature thereof:

- | | | | |
|--|---|----|---|
| (1.) For the receipt of the dividend on any stock or shares:
Where made for the receipt of one payment only | 0 | 1 | 0 |
| In any other case | 0 | 5 | 0 |
| (2.) For the receipt of any sum of money, or any bill of exchange, or promissory note for any sum of money not exceeding £50, or any periodical payments not exceeding the annual sum of £10 (not being dividends on stock or shares) | 0 | 5 | 0 |
| (3.) Of any kind whatsoever, not hereinbefore described | 0 | 10 | 0 |

Exemption.

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

PROMISSORY NOTE. See BILL OF EXCHANGE.

PROTEST. See NOTARIAL ACT.

And see Section 66.

RECEIPT given for, or upon the payment of, money amounting to £2 or upwards	0	0	1
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Exemptions.

- (1.) Receipt given for any money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.
- (2.) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or for payment.

NATURE OF INSTRUMENT.	STAMP DUTY PAYABLE.
	£ s. d.
(3.) Receipt given for the payment of any money to or for the use of or from His Majesty.	
(4.) Receipt given by the collector for any municipality or road board for any sum paid by way of assessment or fees for licenses.	
(5.) Receipt written upon a bill of exchange or promissory note duly stamped.	
(6.) Receipt indorsed or otherwise written upon or contained in any instrument liable to stamp duty and duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby secured or therein mentioned.	
(8.) Receipt given by any registered Friendly Society for any money paid to such society by any of its members.	
And see Sections 70-73.	
RECONVEYANCE. See MORTGAGE.	
RELEASE or RENUNCIATION of any property or of any right or interest in any property—	
Upon a sale. See CONVEYANCE ON SALE.	
By way of security. See MORTGAGE, etc.	
In any other case	0 10 0
REVOCATION of any use or trust of any property by any writing, not being a will	0 10 0
SCRIP CERTIFICATE OR SCRIP. See LETTER OF ALLOTMENT.	
SETTLEMENT, DEED OF—	
(1.) Any instrument, whether voluntary or upon any good or valuable consideration other than a <i>bonâ fide</i> pecuniary consideration whereby any property is settled or agreed to be settled in any manner whatsoever;	
(2.) Any instrument declaring that the property vested in the person executing the same shall be held in trust for the person or persons mentioned therein;	
Upon the amount or value of such property—for every £100, and every part of £100	0 5 0
TRANSFER. See CONVEYANCE.	
VALUATION. See APPRAISEMENT.	
WARRANT OF ATTORNEY to confess and enter up judgment given as a security for the payment or repayment of money, or for the transfer or retransfer of stock. See MORTGAGE.	
WARRANT OF ATTORNEY of any other kind	0 10 0

General Exemption from all Stamp Duties.

WILLS and TESTAMENTARY WRITINGS.