

STAMP DUTY
PAYABLE.
£ s. d.

EXEMPTIONS.

- (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 the Colony of 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, &c., s. 8.

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
Admission of any person to act as a Barrister or general Practitioner in the Supreme Court.	10	0	0
Annuity under Transfer of Land Act, 105 Section.	0	10	0
Award for a sum exceeding £10 and under £50.	0	5	0
For a sum exceeding £50.	0	10	0
Apprenticeship, instrument of.	0	5	0

EXEMPTION.

Instrument relating to any child apprenticed under "The Industrial Schools Act, 1874."

Bill of Exchange or 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
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EXEMPTION.

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

Bill of Exchange of any other kind whatsoever, and Promisory note of any other kind whatsoever drawn or expressed to be payable, or actually paid or endorsed, or in any manner negotiated within the colony:

Where the amount or value of the money for which the same is made or drawn does not exceed £5.

Exceeds £5 and does not exceed £25. 0 0 1

" £25 " " £50. 0 0 3

" £50 " " £100. 0 0 6

For every additional £50 and also for any fractional part of £50. 0 0 6

And see sections 34-42.

And see NOTORIAL 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.

Bill of Lading of or for any goods, merchandise, or effects to be exported.	0	1	0
Receipt of the master or mate taken in lieu of the bill of lading.	0	0	6
Bill of Lading coastwise.	0	0	6
Receipt of master or mate coastwise in lieu of bill of lading:			
If over half a ton weight or measurement.	0	0	3
If under half a ton weight or measurement.	0	0	1

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Bill of Sale—

Absolute. See Conveyance on Sale.

By way of security. See Mortgage, &c.

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.

Cheque or Order payable on demand.	0	0	1
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EXEMPTIONS.

Treasury Cheques marked "On Public Service, only."

See section 34, and Bill of Exchange.

Conveyance or Transfer on sale of any real estate in lieu of any other duty on such transfer howsoever otherwise imposed, or any Bill of Sale purporting to absolutely transfer any personal property without any proviso providing for the re-transfer of such property to the maker.	For every £5 and also for any fractional part of £5 of the amount or value of the consideration, ad.
Land Transfer.—Under "The Transfer of Land Act, 1874," and any Acts amending the same.	

(1.) In the case of a consent to an application lodged on and after the commencement of this Act, whereby the consenting party relinquishes any estate or interest for valuable consideration.

(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.

(3.) In the case of a transfer of land on a sale thereof which transfer has been executed after the first day of November, 1881.

Conveyance or Transfer of any kind not hereinbefore described.	0	10	0
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See Section 52.

Counterpart. See section 25.

Compon or Warrant for interest attached to or issued with any security, when presented for payment.	0	0	1
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See section 71.

No duty shall be chargeable unless such interest amounts to £2 or upwards.

Customs Forms—

For every perfect printed form contained in Schedules D, F, I, J, O, P, Q., to "The Customs Ordinance, 1860."

For every perfect form contained in Schedule D to the same Ordinance, when the goods are entered duty free. 0 0 1

In every case when any of the above forms are issued in sets of more than one, only one form shall bear the stamp. 0 0 2

Deed of any kind whatever, not otherwise charged with duty.	0	10	0
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EXEMPTIONS.

(1.) Grants of the fee simple or other less estate in lands from Her Majesty.

(2.) Conveyances, transfers, surrenders or leases of the fee simple or other less estate in land to Her Majesty or for her use.

Draft. See section 34.

Duplicate. See section 25.

Guarantee of any kind.	0	2	6
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Hypothecation of Bills of Lading, Letters of, or agreement by way of.	0	2	6
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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.