

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.
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 further 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 for 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 ...

EXEMPTIONS.

All leases or agreements for leases to or for the use of Her Majesty, or from Her Majesty under the ordinary Crown Land Regulations.

And see sections 53-55.

Transfer or assignment of a lease of any lands ...

EXEMPTION.

Transfer or assignment of any lease of land issued under the Crown Land Regulations, in any case in which the amount or value of the consideration for such transfer or assignment does not exceed £100.

See Section 45.

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 ...

For every £5 and also for any fractional part of £5 of the amount or value of the consideration ...

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 ...
- (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 every transfer of any such document.

And see sections 56 and 58.

Lien on Wool, for every £100 of the consideration or fractional part thereof ...

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 ...
 - Exceeding £50 and not exceeding £100 ...
 - " £100 " " £150 ...
 - " £150 " " £200 ...
 - " £200 " " £250 ...
 - " £250 " " £300 ...
 - " £300: for every £100 and also for any fractional part of £100 of such amount ...

And see Bond.

- (2.) Transfer or Assignment of any mortgage, bond, debenture, covenant, 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 ...

And also where any further money is added to the money already secured ...

EXEMPTION FROM (1) and (2).

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 such security as aforesaid, or of the benefit thereof, or of the money thereby secured:
 - For every £100, and also for any fractional part of £100, of the total amount or value of the money at any time secured, ...
- (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 *ad valorem* 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 ...

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.

STAMP DUTY PAYABLE £ s. d.

0 0 1

0 1 0

0 1 3

0 2 6

0 3 9

0 5 0

0 6 3

0 7 6

0 2 6

0 1 0

The same duty as a principal security for such further money.

0 1 0

0 1 0

0 0 1