

# Stamp Duties

OFFICE, TREASURY, BARRACK ST., PERTH.

Agreement of the value of £5 & upwards 2/6. Exemptions—Agreement or memorandum, the matter whereof is not of the value of £5.

Hire Purchase Agreement up to £100, 2/6, over £100 Mortgage Duty

Agreement under seal—10/-

Articles of Clerkship—Exempt

Articles of Apprenticeship—Exempt

Admission to act as a barrister or general practitioner in the Supreme Court—£10

Award, whether under hand only, or under hand & seal—Where the amount or value of the matter in dispute does not exceed £100, 10/-; exceeds £100 & does not exceed £200, £1; exceeds £200 & does not exceed £500, £1/10; exceeds £500 & does not exceed £1000, £2; exceeds £1000, & in any case not above provided for, £2/10/- Exemption—Award made in any matter in which His Majesty is a party

Betting Ticket—If issued by bookmaker within enclosure of a metropolitan racecourse, 3d; if issued elsewhere within the grounds of a racecourse, 1d.

Bill of Exchange or note, cheque or order, payable on demand—2d.

Bill of Exchange, payable otherwise than on demand, where amount does not exceed £50, 1/-; exceeds £50 and does not exceed £100, 2/-; for every additional £50 & also for any fractional part of £50—1/- One bill only out of a set need be stamped

Bills of Lading for any goods—1/-; receipt of master or mate, coastwise, taken in lieu of bill of lading; for goods not exceeding half a ton weight or measurement—3d; for goods exceeding half a ton, but not exceeding one ton—6d; exceeding one ton—1/-

Bills of Sale, absolute. See Conveyance on Sale

Bill of Sale by way of security. See Mortgage

Bond for Administration of estate of a deceased person—10/- Exemption—Where the estate to be administered does not exceed £100 in value

Bond granting annuity charge—(1) for definite period—Mortgage duty (2) for term of life, etc., for every £5 and part of £5—2/6 (3) Collateral to (2) for every £5 and part of £5—6d (4) for deferred life annuity for every £5 and part of £5—6d

Cheque or Order, payable on demand—2d.

Agreement for the Sale of Real Estate—5/- for every £25 and part thereof

Conveyance or Transfer of any Property (except any script or shares of any incorporated company or Co-op & Provident Socy or Bldg Socy) where the amount or value of the consideration (a) does not exceed £25, 5/-; (b) exceeds £25, for every £25 and also every fractional part of £25 of the amount or value of the consideration—5/-

Conveyance on Sale or Transfer of Mining Script, 1d.

Transfer of script or shares of an incorp co, carrying on the business of mining within the State, or the War Munitions Supply Co of W A Ltd, for every £5 and also for every fractional part of £5 of the amount or value of the consideration 3d

Land Transfer.—Under "The Transfer of Land Act 1893"—(a) does not exceed £25, 5/-; (b) exceeds £25, for every £25 and also for every fractional part of £25 of the amount or value of the consideration, 5/-

Transfer on sale of shares of War Munitions Supply Company of Western Australia Ltd, or of any Building Society—One per cent. of value of share, minimum duty, 1d

Transfer of shares in Co-op & Provident Societies, for every £5 & part of £5 of the consideration 3d

Conveyance or Transfer of any kind not hereinbefore described, & not being a settlement, an exchange or deed of gift, 10/-

Deeds of any kind whatever, not otherwise charged with duty—10/-

Guarantee of any kind not otherwise described, ad valorem mortgage duty

Company—Memorandum & Articles of Association, each £1

Contract Note issued by stockbroker for: under £50, 3d; £50 & under £100, 6d; £100 & under £500, 1/-; £500 & over, 2/-

Lease of Lands or Tenements, on payment of rent, but no premium, for every £50 & part of £50 of average annual rent—(a) lease of 1 year or under, 2/6; (b) lease exceeding one year to three years, 5/-; (c) lease exceeding three years, 1/6; (d) lease for indefinite term, 5/- Lease on payment of premium, but no rent—conveyance duty on the premium; lease stipulating for a rent granted in consideration of a premium—conveyance duty plus lease duty; Leases to the Crown & (under the Land & Mining Acts) from Crown are exempt from Stamp Duty

Lease of any kind whatsoever, not hereinbefore described—10/-

Transfer or assignment of a lease, see Conveyance or Transfer

Letters of allotment—1d

Record or Acknowledgment of Promise or Agreement—To give or settle any property in any manner whatsoever conveyance duty on amount or value of such property, minimum duty 10/-

Mortgages—Mortgage, bond, debenture, covenant, warrant of attorney to confess & enter up judgment & foreign security of any kind; (1) Being the only or principal or primary security for the payment or repayment of money not exceeding £50—1/3

(1) Exceeding £50, & not exceeding £100, 2/6; exceeding £100, & not exceeding £150, 3/9; exceeding £150, & not exceeding £200, 5/-; exceeding £200, & not exceeding £250, 6/3; exceeding £250, & not exceeding £300, 7/6. And for every subsequent £100 or fraction—2/6

(2) Being a 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—For every £100, and also for any fractional part of £100 of the amount secured—6d

(3) 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 or fraction thereof of the amount transferred—1/-

Where any further money is added to the money already secured—The same duty as a principal security for such further money

If by way of collateral or auxiliary or substituted security, or by way of further assurance, when the principal or primary security is duly stamped—For every £100, & also for every fractional part of £100 of the amount transferred or assigned—6d.

(4) Re-conveyance, release, or discharge of any security as aforesaid, or of the benefit thereof, or of the money thereby secured—For every £100 or fraction thereof of the total amount or value—1/-

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 & the release of the collateral or additional security shall be charged with a duty of 1/- only

Provided also that where by a 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

(5) Any instrument, whereby any part of the property comprised in any security as aforesaid is released, the whole of the money still remaining secured—1/-

Exemption—(1) Mortgage given on or after 1st March, 1913, for the sole purpose of securing payment of money advanced for investment in War or Peace Loan Bonds or Stock

(2) Any discharge of a mortgage of land under the transfer of Land Act 1893, executed for the purpose of enabling a substituted mortgage to be registered after the registration in priority thereto of a mortgage to the Agricultural Bank of Western Australia

(3) Any substituted mortgage intended to be so registered as aforesaid. Notarial act of any kind whatsoever (except a protest of or noting bill of exchange)—2/6

Noting bill of exchange—1/-

Protesting bill of exchange—1/-

Policy of Insurance—

(1) Fire—Against loss or damage by fire, for every £100 or fractional part thereof so insured, (i) where the period does not exceed one year, 6d., (ii) where the period exceeds one year, for the first year 6d, and for every year or part of the year, after the first year 3d, (iii) renewal for every £100 and part thereof 3d, (iv) for the replacement of any policy by a new policy same company covering the identical property for every £100 and for every part of £100 3d

(2) Marine Insurance—Whereby any insurance made upon any ship or vessel, or upon any goods, merchandise, or other property on board of any ship or vessel, or upon the freight thereof—For every £100 and for every fractional part of £100,

(i) If the premium does not exceed 2/6 per cent., 1d

(ii) In any other case (for voyage), 3d, (for time) not exceeding 6 months, 3d. Exceeding 6 months, 6d

(3) Against accident or incapacity from sickness or personal injury, for every £100, and for every fractional part of £100 to insured—3d

## OFFICIAL DIRECTORY.

(4) Against Employers' Liability Act, the Workers' Compensation Act, or at common law, for every 10/- of premium or fractional portion thereof—1d; but not to exceed 1/-

(5) Not otherwise specified, for every £100 or fractional part of £100 so insured (i) If the premium does not exceed 2/6 per centum 1d, (ii) In any other case 3d, (iii) Renewals; for every £100 and part thereof, 3d

(6) Against damage to plateglass, where-in the sum insured is stated; for every £100 and for every fractional part of £100 so insured 3d, wherein the sum insured is not stated where the annual premium does not exceed 30/- 3d; where the annual premium exceeds 30/- for every 10/- and for every fractional part of 10/- of the annual premium 1d

Exemptions: (i) Policy of life insurance; (ii) Renewals under (2) (3) (4)

Power of Attorney, or other Instrument: (1) For the receipt of the dividend of any stock or shares; where made for the receipt of one payment only 1/- In any other case—5/-

(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)—5/-

(3) Of any other kind whatsoever—20/- Exemption—The appointment of a person to vote as a proxy at a meeting

A Power of Attorney executed by a person on active service in the Naval or Military forces of the Commonwealth or other naval or military forces of His Majesty, or in training for such service is exempt

Charter Party 2/6

Copy, attested or authenticated of an Instrument: (a) Where the instrument is chargeable with duty less than 1/- the same duty as the instrument (b) In any other case—1/-

Declaration (Statutory on Affidavit)—1/ Note—The stamp on a declaration if adhesive, may be cancelled by a JP, or by other authorised person before whom made

Declaration of Trust of any property other than by a will, and not chargeable with Ad Valorem duty as a settlement or gift, 10/-

Duplicate or Counterpart of an Instrument, duly stamped—same duty as original, but maximum 5/-

Receipt given for or upon payment of money amounting to one pound or upwards, but less than £25—1d; amounting to £25 or upwards, but less than £50—2d; for £50 or upwards, but not exceeding £100—3d; exceeding £100, for every £100, and for every fraction of £100—3d

Script Certificates, scrip, or other document—1d

Appraisements—Where the amount does not exceed £100—5/-; exceeds £100 and does not exceed £200—10/-; Exceeds £200 and does not exceed £500—15/-; exceeds £500—£1