



VICTORIA GOVERNMENT GAZETTE.

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FRIDAY, APRIL 23.

[1948.

STAMPS ACT 1946.

At the Executive Council Chamber, Melbourne, the twentieth day of April, 1948.

PRESENT :

His Excellency the Governor of Victoria.

Colonel Kent Hughes
Mr. Dodgshun

Mr. Dunstan
Mr. Lienhop

NOTICE OF APPOINTMENT OF DATE FOR PAYMENT OF FEES BY STAMPS.

IN pursuance of the powers conferred upon him by the *Stamps Act 1946*, His Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, hereby appoints the first day of May, 1948, as the time from and after which the following fees shall be collected by stamps :—

(a) All fees payable to the Crown or the consolidated revenue of Victoria or to the several officers of Government, in the several courts and offices, in respect of matters or things to be done or performed under the several enactments (as amended by any Act) specified in the Second Schedule to the *Stamps Act 1946* or any corresponding previous enactments, that is to say :—

- (1) *Administration and Probate Act 1928.*
- (2) *Companies Act 1938.*
- (3) *County Court Act 1928.*
- (4) *Justices Act 1928.*
- (5) *Insolvency Act 1928.*
- (6) *Instruments Act 1928.*
- (7) *Marriage Act 1928.*
- (8) *Mental Hygiene Act 1928.*
- (9) *Mines Act 1928.*
- (10) *Public Works Act 1928, Part II.*
- (11) *Property Law Act 1928.*
- (12) *Supreme Court Act 1928.*
- (13) *Transfer of Land Act 1928.*

(b) All fees payable to the Crown or the consolidated revenue of Victoria or to any officers of the Government under the following enactments :—

- (i) *Building Societies Act 1928.*
- (ii) *Children's Court Act 1928.*
- (iii) *The Constitution Act Amendment Acts.*
- (iv) *The fee payable under Section 80 of the Evidence Act 1928.*
- (v) *Friendly Societies Acts.*
- (vi) *Registration of Births, Deaths, and Marriages Acts.*
- (vii) *Workers' Compensation Acts.*

Notice is hereby given that, in accordance with the proviso to Section 5 of the *Stamps Act 1946*, the fees payable on any instrument to be registered or on any search to be made in the offices of the Registrar-General or Registrar of Titles shall be paid in cash to the Comptroller of Stamps who shall certify or denote on the instrument or on the authority to search the amount paid, and such instrument may be used in evidence if it is so certified or denoted.

And the Honorable John Herman Lienhop, for and on behalf of His Majesty's Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

C. W. KINSMAN,
Clerk of the Executive Council.

STAMPS ACT 1946.

At the Executive Council Chamber, Melbourne, the twentieth day of April, 1948.

PRESENT :

His Excellency the Governor of Victoria.	
Colonel Kent Hughes	Mr. Dunstan
Mr. Dodgshun	Mr. Lienhop

REGULATIONS.

Under the powers conferred by the *Stamps Act* 1946 and all other powers enabling him in that behalf, His Excellency the Governor of the State of Victoria by and with the advice of the Executive Council thereof hereby makes the following Regulations (that is so say) :—

SHORT TITLE AND COMMENCEMENT.

1. These Regulations may be cited as the *Stamps Regulations* 1948 and shall come into operation on the first day of May, 1948.

REVOCATION.

2. All Regulations heretofore made relating to matters herein are hereby revoked.

DIVISION INTO PARTS.

3. The Regulations are divided into Parts as follows :—

- Part I.—General Provisions Applicable to the Payment of Fees.
- Part II.—Payment to Comptroller of Stamps in Money of Fees on Instruments filed and searches made in the Offices of the Registrar-General and Registrar of Titles.
- Part III.—Payment of Stamp Duty on Instruments and Material by Impressed Stamps and the Creation of Adhesive Stamps, &c.
- Part IV.—As to the Payment of Stamp Duty in respect of Receipts.
- Part V.—Transfer of Marketable Securities : Direction as to Certain Shares : Returns by Sharebrokers, &c.
- Part VI.—Opinion of the Comptroller of Stamps and Assessment of Stamp Duties on Executed Instruments.
- Part VII.—Forms of Application for Annual Licences in relation to Assurance, &c.
- Part VIII.—Alteration in Colour of Adhesive Duty Stamps.
- Part IX.—Penalties.

PART I.—GENERAL PROVISIONS APPLICABLE TO THE PAYMENT OF FEES.

AFFIXING OF ADHESIVE DUTY STAMPS.

4. The adhesive duty stamp or adhesive duty stamps by which any fee to be collected by stamps is paid shall be affixed to some paper or document having reference to that in respect of which the fee is payable, and before anything is done or permitted to be done in respect of that for which such fee is payable, the stamp or stamps by which the fee is paid shall be cancelled in manner provided by Section 39 of the *Stamps Act* 1946.

ALLOWANCE FOR SPOILED STAMPS.

5. Where, through any mistake or inadvertence, any stamp has been used and cancelled unnecessarily by any officer in the Public Service, or where any stamped document through some mistake, omission, or other irregularity on the part of any such officer, discovered after the cancellation of the stamp affixed thereto, is useless for the purpose intended, the Head of the Department may certify in writing signed by him that such stamp is fit subject for allowance in whole or in part, and any stamp rendered useless through any mistake, omission, or irregularity on the part of any other person discovered after the cancellation of such stamp may be certified by the Minister to be fit subject for allowance in whole or in part, and on production of any such certificate and the stamp to which it relates, the Minister administering the Act may cause to be issued to the applicant a stamp or stamps equivalent in value to the amount of such allowance.

REFUND OF FEES PAID IN CASH TO COMPTROLLER OF STAMPS.

6. (1) Where through any mistake, inadvertence, omission, or other irregularity on the part of any officer of the Public Service any fee has been unnecessarily paid to the Comptroller of Stamps under the *Stamps Acts* on any instrument tendered or lodged for registration or in relation to matters to be done in the offices of the Registrar-General or Registrar of Titles, and the instrument in respect of which such fee has been paid is useless for the purpose intended and has never had any operation, the Head of the Department may certify that such fee may be refunded in whole or in part, or where through any mistake, inadvertence, omission, or other irregularity on the part of any person other than an officer of the Public Service in connexion with any instrument tendered or lodged for registration or in relation to any matter to be done in the offices of the Registrar-General or Registrar of Titles any fee has been unnecessarily paid to the Comptroller of Stamps under the *Stamps Acts*, the Minister may if he thinks fit certify that such fee may be allowed in whole or in part, and on the production of such certificate and the instrument to which it relates, the Comptroller shall refund such fee but may retain such instrument and duly cancel the same. Every application for the refund of fees shall be made to the Registrar-General or the Registrar of Titles, as the case may be, and shall set out full particulars of the claim, and the Registrar-General or Registrar of Titles shall cause a report thereon to be supplied for the information of the Minister or the Head of the Department.

(2) At the end of each month the Comptroller of Stamps shall make application to the Treasurer for reimbursement of the amounts refunded as aforesaid, and shall forward therewith the vouchers for such amounts.

(3) No person having knowledge or the opportunity of knowledge of the facts set out in or that should appear in any instrument on which a fee has been paid, and who has lodged the instrument on the chance of succeeding, shall be entitled to a refund of the fee paid thereon because the instrument through error or omission therein or otherwise may fail to be registered.

PART II.—PAYMENT TO COMPTROLLER OF STAMPS IN MONEY OF FEES ON INSTRUMENTS FILED AND SEARCHES MADE IN THE OFFICES OF THE REGISTRAR-GENERAL AND REGISTRAR OF TITLES.

CERTAIN OFFICERS TO ASSIST COMPTROLLER OF STAMPS.

7. In the collection of moneys the Comptroller of Stamps will be informed, in the manner hereinafter mentioned, by the officers whose duty it is to receive or issue any papers or documents or to permit searches in respect of which any fees are chargeable, of the amount of such fees.

TO WHOM PERSON PAYING FEE IS TO APPLY.

8. Any person about to pay any fee at the offices of the Registrar-General or Registrar of Titles (such person being hereinafter in these regulations termed an "applicant") must apply to the officers whose duty it is to receive or issue the papers or documents or to permit the searches on which such fee is payable.

OFFICERS TO BE FURNISHED WITH BOOKS OF REQUISITION FORMS.

9. All such officers as in the last preceding regulation mentioned will be supplied with books of requisition forms, and such forms shall be in the forms set out in the First and Second Schedules hereto, and shall be in triplicate, numbered consecutively in arithmetical progression, both the butt and its duplicate and triplicate being numbered with the same number. Books of requisition forms for use in correspondence matters shall be in duplicate only.

APPLICANT TO FILL UP REQUISITION FORM.

10. Every applicant must fill up a form in the butt of the book of the officer to whom he applies, by inserting therein the number, description, and amount of the fees required to be paid, and shall sign his name in such butt.

OFFICER TO STAMP REQUISITION FORM, DUPLICATE, AND TRIPPLICATE, ALSO PAPERS AND DOCUMENTS WITH AMOUNT PAYABLE.

11. After an officer has ascertained that the papers or documents upon which such fees are required to be paid are regular and can be received, and what is the amount payable thereon (or in the case of a requisition for a search what is the amount payable for such search) he shall stamp the requisition or butt, the duplicate, and the triplicate with the total amount of the fees payable, and such officer shall also stamp each paper or document with the amount of the fees appearing from such requisition or butt and from such duplicate and triplicate to be payable thereon.

WHERE FORMS OF REQUISITION FOR SEARCHES TO BE OBTAINED.

12. Forms of requisition for searches which require to be made in the offices of the Registrar-General or Registrar of Titles shall be obtainable only from an officer specially authorized to issue search requisitions, and from no other officer.

AS TO PAYMENT OF FEES AND ACKNOWLEDGMENT OF RECEIPT.

13. After the requisition or butt and the duplicate and triplicate have been stamped by an officer as aforesaid the applicant must take such duplicate and triplicate with the papers or documents (if any) referred to therein to the Comptroller of Stamps, and pay to him the amount of the fees stamped thereon by such first-mentioned officer, and the Comptroller of Stamps shall impress such papers or documents (if any) with his receipt for the amount of the fees payable thereon respectively.

OFFICERS RECEIVING OR ISSUING DOCUMENTS OR PERMITTING SEARCHES TO SEE PROPER FEES HAVE BEEN PAID.

14. All officers who receive or issue papers or documents or permit searches in respect of which any fee is payable shall, before receiving or issuing such papers or documents or permitting such searches, ascertain that the correct amount as stamped on the requisition or butt, duplicate, and triplicate by an officer has been duly paid and a receipt therefore given, and such officers shall also see that the receipt of the Comptroller of Stamps for the amount payable upon each such paper or document is impressed thereon.

AS TO CHECKING ACCOUNTS.

15. The Comptroller's cash book shall be checked daily against the requisitions in the hands of the officers who issue them in respect of the business of each day, and in carrying out this regulation such officers shall prepare from the butts of their respective requisition books daily statements of the several fees stamped by them under these regulations, and shall forward such statements duly signed by them to the Comptroller of Stamps immediately after the close of each day's business, and the Comptroller of Stamps shall compare the same with the duplicate requisitions in his possession and verify the entries in his cash book therewith.

OFFICER NOT TO ACT AS AGENT FOR OTHERS.

16. No officers of the Departments of the Registrar-General or Registrar of Titles shall transact business with the Department as agent for another person.

WHAT OFFICERS MAY ACT FOR COMPTROLLER OF STAMPS.

17. In his duty of collecting fees and impressing papers and documents the Comptroller of Stamps will be assisted by such officers as may be specially authorized in that behalf. No other officer or person will be allowed on any pretence to collect moneys payable to the Comptroller of Stamps under these regulations or to impress papers or documents.

PART III.—PAYMENT OF STAMP DUTY ON INSTRUMENTS AND MATERIAL BY IMPRESSED STAMPS AND THE CREATION OF ADHESIVE STAMPS, ETC.

IMPRESSED DUTY STAMPS.

18. (1) Duty stamps shall be impressed at the Chief Office for Stamp Duties, 283 Queen-street, Melbourne, hereinafter referred to as the "Chief Office" only in accordance with requisitions by persons requiring them.

(2) All requisitions for impressed stamps must be made in the appropriate A form in the Third Schedule hereto.

(3) No stamp shall be impressed unless the value thereof shall have been paid in advance nor shall cheques other than bank cheques be accepted in payment, unless the Comptroller of Stamps holds a current guarantee from the applicant's bank.

(4) No discount or commission will be allowed on duty stamps impressed on any instrument or form.

MATERIAL, CHEQUES OR FORMS.

19. (1) All persons requiring duty stamps impressed on paper or parchment must provide the paper or parchment, and distinctly state the amount of duty they require impressed and indicate the place they desire duty to be so impressed.

(2) Books of cheques or of other forms required to be impressed with stamp duty must be marked on the cover the number of forms in each book, and such forms shall be numbered consecutively. A fee of one shilling shall be chargeable for every one hundred forms and also for every fraction of one hundred forms required to be impressed in colour.

(3) Applications to impress duty must be made in duplicate on Form A in the Third Schedule hereto.

(4) When a requisition is supplied, a corresponding receipt shall be given by the person to whom the requisition is supplied as indicated on Form A.

PAYMENT FOR IMPRESSED DUTY STAMPS AND ACCOUNTING FOR SAME.

20. (1) Any person about to pay duty to the Comptroller of Stamps (such person being hereinafter called the applicant) must fill up in duplicate a requisition in the appropriate A form in the Third Schedule hereto applicable to his requirements, by inserting therein the particulars of the matter on which he requires to pay duty, and the amount thereof, and shall sign his name on each duplicate.

(2) After the duty has been paid to the officer appointed to receive the same, and that officer has stamped on the original and duplicate requisition a receipt for such duty, the applicant must take the duplicate receipt with the instrument or matter referred to therein to the officer in charge of impressing duty, who shall cause the instrument or matter to be impressed with an impressed duty stamp or stamps in accordance with the amount stamped on the original receipt, and shall retain such original.

(3) The officer in charge of impressing duty stamps shall enter the particulars shown on the original receipt on the form in a book to be kept for that purpose, and, on delivering the instrument or material to the applicant, shall take a receipt for the same on the form. On taking delivery, the applicant must sign such last mentioned receipt.

ADHESIVE DUTY STAMPS, ETC.

21. All fees payable to the Crown or into any Public Department required by law to be paid by stamps shall be paid by adhesive duty stamps, or may in certain circumstances be impressed at the Chief Office.

22. (1) By arrangement with the Commonwealth Government adhesive duty stamps or forms of promissory notes impressed with duty may be purchased at the General Post Office, Melbourne, and at every post office throughout the State of Victoria.

(2) When a supply of adhesive duty stamps is required at any post office, a requisition in duplicate in the appropriate B form in the Third Schedule hereto must be made to the Comptroller at the Chief Office.

(3) When a supply of forms of promissory notes impressed with duty is required at any post office, a requisition in duplicate in Form C in the Third Schedule hereto must be made to the Comptroller at the Chief Office.

(4) Payment for supplies of adhesive duty stamps and promissory note forms forwarded to post offices in answer to their requisitions shall be made daily by the Postmaster-General's Department.

23. (1) Adhesive duty stamps may be purchased from all persons duly licensed to deal in duty stamps in Victoria.

(2) Licensed dealers in duty stamps must purchase for the purpose of sale any adhesive duty stamps they may require at the Chief Office or from Receivers and Paymasters or from Clerks of Courts who have received advances from the Chief Office.

(3) When requiring a supply, they must fill up in duplicate a requisition in the appropriate E form in the Third Schedule hereto.

(4) No adhesive duty stamps shall be supplied unless the value thereof shall have been paid in advance, nor shall cheques, other than bank cheques, be accepted in payment, unless the Comptroller of Stamps holds a current guarantee from the applicant's bank.

SPOILED OR MISUSED DUTY STAMPS.

24. All claims for allowance in respect of spoiled duty stamps must be made at the Chief Office within two years from the date they become spoiled. The stamps together with the parchment or paper on which the same are affixed or impressed, must be accompanied by an application in the Form F in the Third Schedule hereto setting forth the grounds on which the allowance is claimed verified by statutory declaration. All spoiled duty stamps upon which allowances are refused shall be marked by the proper officer with the word "Disallowed" and the date when so disallowed.

INTERNAL REGULATIONS.

25. In his work of collecting duty and impressing stamps the Comptroller of Stamps will be assisted by officers specially authorized in that behalf. No other person shall on any pretence collect money payable to the Comptroller of Stamps, nor impress stamps. No such officer shall transact business as agent for another person.

26. (1) The Comptroller's cash book shall be checked daily against the original requisitions in the hands of officers in respect of the business of each day.

(2) In carrying out this Regulation such officers shall prepare from the original receipts retained by them daily statements of the duties stamped or of the adhesive stamps or promissory notes supplied, as the case may be, and shall forward such statements, duly signed, to the Comptroller immediately after the close of each day's business.

(3) The Comptroller shall compare the statements with the original requisitions in the hands of the officers receiving money in payment of adhesive duty stamps or in payment of stamp duty to be impressed and shall verify the entries in the cash book therewith.

27. The dies for impressing duty stamps shall be kept for safe custody under lock and key by the Comptroller, except when required for stamping, and shall be returned to safe custody by the officer in charge of stamping immediately after use.

28. The officer in charge of impressing stamps shall be responsible for all stamps created under each requisition until the same is completed. The denominations of stamps used in impressing duty shall be noted on back of the original requisition and initialed by the imprinter.

29. (1) Impressed promissory note forms up to One pound in value and adhesive duty stamps shall be created by the Government Printer on the order of the Comptroller of Stamps only, and shall be supplied to the Comptroller on the requisition of the latter in Forms G and H in the Third Schedule hereto. Impressed promissory note forms of greater value than One pound shall be created by the officer in charge of impressing stamps on the requisition of the Comptroller of Stamps. Such requisition shall be in Form K in the Third Schedule hereto.

(2) The certificate of three officers of the Public Service, authorized by the Minister, shall be sufficient authority to the officer in charge of adhesive duty stamps and promissory note forms to write off from his stock books the amount of spoiled duty stamps and impressed promissory note forms destroyed by them. Such officers shall certify the amount of impressed stamps and adhesive stamps destroyed in a book to be kept for that purpose, which book shall be available for audit purposes.

ACCOUNTS TO BE KEPT.

30. The officer in charge of adhesive stamps and promissory notes, &c., shall keep books showing the daily balances—(1) of adhesive duty stamps on hand; (2) of promissory notes on hand; and (3) the requisitions to the Government Printer, and compliance with the same.

31. The officer who supplies postmasters' requisitions shall keep a book showing all requisitions received, the date of receipt, amount in money, and the date supplied.

32. Any discount received in respect of repurchased stamps or in respect of spoiled stamps shall be shown in the daily statement of the officer who repurchases such adhesive stamps or spoiled stamps, &c., so that it may be clearly accounted for. The said discount shall be at the rate of five per cent. of the value of such spoiled or unused stamps.

PART IV.—AS TO THE PAYMENT OF STAMP DUTY IN RESPECT OF RECEIPTS.

33. When two or more adhesive duty stamps are used to denote the stamp duty payable on any instrument which is stampable with adhesive duty stamps each and every stamp shall be so affixed to the instrument as to display the full face of each stamp, and each such stamp shall be cancelled in accordance with the provisions of Section 39 of the *Stamps Act* 1946.

PART V.—TRANSFER OF MARKETABLE SECURITIES: DIRECTION AS TO CERTAIN SHARES: RETURNS BY SHAREBROKERS, ETC.

34. The statement required by Section 59 of the *Stamps Act* 1946 to be furnished before the seventh day of each month by sharebrokers or stockbrokers and persons (other than those acting in the capacity of trustees and trustee companies) who sell marketable securities or rights in respect of shares otherwise than through the agency of a sharebroker or stockbroker and who effected or made sales (whether on their own behalf or as agent for others) during the last preceding month of any marketable securities or rights in respect of shares upon the previous purchase of which by them, or their agency, no instruments of transfer were executed, shall be in the form contained in Form M. 2 in the Fourth Schedule hereto and shall be verified by statutory declaration in form M. 1 in the said Fourth Schedule.

35. The statement required by Section 59 of the *Stamps Act* 1946 to be furnished before the seventh day of each month by persons (including trustee companies) who sell otherwise than through the agency of a sharebroker or stockbroker any marketable securities or rights in respect of shares and who sell such securities or rights as trustees for any persons to themselves as trustees for other persons upon the purchase of which then made on behalf of such other persons no instruments of transfer were executed shall be in the form contained in Form M. 3 in the Fourth Schedule hereto and shall be verified by statutory declaration.

PART VI.—OPINION OF THE COMPTROLLER OF STAMPS AND ASSESSMENT OF STAMP DUTIES
ON EXECUTED INSTRUMENTS.

APPLICATION FOR OPINION OF THE COMPTROLLER OF STAMPS.

36. Any person who is a party to or has a direct interest in or who is a duly authorized agent of any person who may require the opinion of the Comptroller of Stamps, or who may be required by the Comptroller of Stamps to make an application for his opinion in respect of the duty to which an instrument may be chargeable, shall make application in the appropriate O form in the Fifth Schedule hereto.

INSTRUMENTS TO BE PRODUCED TO THE COMPTROLLER.

37. (1) The instrument with reference to which the application is made, together with any other instrument upon which the duty, to be assessed depends, and also an abstract of the instrument in respect of which the duty is to be assessed shall be produced to the Comptroller, who shall as soon as conveniently may be investigate the matter, and note his opinion and assessment (if any) on the application.

(2) A deed of settlement or gift when produced must be accompanied by a statement by the trustee or settler or donor named in the instrument of the particulars and value thereof verified by statutory declaration.

(3) In case of an independent valuation being required, the Comptroller shall nominate the person to make the same, and the valuation so made shall be produced to the Comptroller and be retained by him.

MODE OF PROCEEDING BY THE COMPTROLLER.

38. (1) If the Comptroller be of opinion that the instrument is not chargeable with any duty, he shall stamp the instrument with an adjudication stamp denoting that it is not chargeable with any duty.

(2) If the Comptroller be of opinion that the instrument is sufficiently stamped, he shall stamp the instrument with an adjudication stamp denoting that it is duly stamped.

(3) When the duty with which an instrument is chargeable (herein referred to as the "dependent instrument") depends in any manner upon the duty paid upon another instrument, the Comptroller shall, on due proof and production of both instruments, denote on the dependent instrument, the words "Duty paid on primary instrument," "Comptroller of Stamps," and shall sign and date the same.

(4) If the Comptroller be of opinion that the instrument is chargeable with duty, he shall assess the duty with which it is in his opinion chargeable, and if and when the duty so assessed is paid to the Comptroller, he shall impress such duty on the instrument.

(5) If the Comptroller be of opinion that any penalty is payable on the instrument, he shall impose the same, and if and when the duty and penalty are paid to the Comptroller and impressed on the instrument he shall stamp it with a particular stamp, denoting that the penalty is paid, and in the case of an instrument, in respect of which the Minister has directed that the penalty be remitted, the Comptroller shall denote on the instrument the fact that such penalty has been so remitted.

(6) When any instrument is stamped with an adjudication stamp, or with a stamp denoting that the penalty is paid, the Comptroller shall sign and date the same.

(7) After the instrument has been stamped, as herein provided, the Comptroller shall return the instrument, together with any other instrument that may have been produced in evidence, to the applicant, but the Comptroller shall retain any abstract, statement, valuation, or declaration bearing on the question of duty.

(8) A record shall be kept of all instruments produced to the Comptroller for adjudication, showing concisely the date of production, the nature of the instrument, the date thereof, the parties thereto, the Comptroller's adjudication, the date thereof, the amount of duty assessed, the penalty (if any), the date of return of instrument, and the receipt therefor.

PENALTIES.

39. (1) Where any instrument being unstamped or insufficiently stamped is presented for assessment more than one month after execution thereof, the penalties provided in the Stamps Act shall be paid thereon, subject to the right of the Minister to remit or mitigate the same.

(2) The date of the instrument may be accepted as prima facie evidence of the date of execution thereof, but any alteration or erasure of the date must be explained by statutory declaration or other evidence to the satisfaction of the Comptroller.

VALUATION MAY BE REQUIRED IN CERTAIN LEASES.

40. Where any instrument by which a lease of any lands or tenements is granted or agreed to be granted or transferred or assigned relates in part to the grant or agreement to grant or transfer or assignment of other rights or interests, the Comptroller of Stamps may require the party or parties lodging such instrument for the Comptroller's opinion as to the amount of duty payable thereon to furnish him with an independent valuation by such person as the Comptroller may indicate of the value of the lease so granted or agreed to be granted or transferred or assigned.

OBLIGATION TO ANSWER REQUISITIONS.

41. Whenever an application has been made to the Comptroller of Stamps with reference to any instrument or whenever the Comptroller of Stamps has impounded any instrument which under the Act ought to be but is not stamped or is insufficiently stamped and in either case the Comptroller of Stamps requires to be furnished with an abstract of the instrument or with such other evidence as he deems necessary in order to show to his satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty or the amount of the duty chargeable thereon

are fully and truly set forth therein every person upon whom any such requisition is made who without reasonable excuse the proof whereof shall be upon him fails to answer such or comply therewith within two months of the making of the requisition shall be guilty of an offence against these Regulations.

PAYMENT OF DUTY.

42. The duty (or duty and penalty) shall be paid to the Comptroller within fourteen days after his assessment, and if not so paid the penalties provided in the *Stamps Act* shall be incurred and shall also be paid.

RECOVERY OF DUTY.

43. In any proceeding for the recovery of any penalty under Part II. of the *Stamps Act* 1946—

- (a) the production of any instrument unstamped or stamped with an insufficient stamp or the stamp of which is not properly or sufficiently obliterated and cancelled; or
- (b) the proof of any instrument having been unstamped or not sufficiently stamped at the time when it was filed issued received procured delivered served or executed or of any stamp not having been properly and sufficiently obliterated and cancelled—

shall be *prima facie* evidence that without lawful excuse—

- (i) such instrument was filed issued received procured delivered served or executed not properly stamped as required by the *Stamps Act* 1946 and Regulations thereunder; or
- (ii) the act matter or thing in respect whereof a stamp should have been used was done or performed permitted to be done or performed without using such stamp; or
- (iii) the stamp was not cancelled or obliterated at the time and in the manner prescribed by the *Stamps Act* 1946 and Regulations thereunder—

(as the case requires).

PART VII.—FORMS OF APPLICATION FOR ANNUAL LICENCES IN RELATION TO ASSURANCE, ETC.

44. Every application for an annual licence by companies and persons carrying on or wishing or desiring to carry on any fire fidelity guarantee or marine assurance or insurance shall be in the appropriate form in the Sixth Schedule hereto.

PART VIII.—ALTERATION IN COLOUR OF ADHESIVE DUTY STAMPS.

45. Adhesive duty stamps of all or any of the denominations not less than One shilling may be printed in colours such as the Minister may direct different from and in substitution for the colours now or for the time being used in connexion with the like denomination. Such issue is hereinafter referred to as the "New Issue," and shall be in substitution for the stamps of the next preceding issue of the like denomination in another colour (hereinafter referred to as the "Old Issue").

46. Notice of each "new issue" alone may be published in the *Victoria Government Gazette*, and a date fourteen days after the date of the *Gazette* shall be the day from and after which stamps of the "new issue" alone may be sold and distributed.

47. For the space of one calendar month from and after the day aforesaid all fees or duty that may be collected by adhesive stamps may be collected by stamps either of the "old issue" or of the "new issue". Exchanged stamps of the "old issue" shall be accounted for as spoiled stamps.

48. After the expiration of one calendar month from the day aforesaid all fees and duty that may be collected under the *Stamps Act* by adhesive stamps shall be collected by stamps of the "new issue" only; and after the expiration of one calendar month as aforesaid no fee shall be paid or collected by stamps of the "old issue".

49. Postmasters and officers in the Postmaster-General's Department and other persons authorized or appointed to sell and distribute adhesive duty stamps, and persons licensed to deal in stamps, as well as any person who may have purchased or have possession of stamps of the "old issue," may have the same exchanged for stamps of the same denomination of the "new issue" within two years from the day aforesaid on application during office hours to the Comptroller of Stamps, at the Chief Office for Stamp Duties, No. 283 Queen-street, Melbourne.

PART IX.—PENALTIES.

50. (1) Any person who fails to do anything required to be done or does anything forbidden to be done under these regulations shall be guilty of an offence against these regulations.

(2) Every person guilty of an offence against these regulations shall be liable to a penalty of not more than Twenty pounds.

THE SCHEDULES.

FIRST SCHEDULE.

Vol. No.

Requisition No.

REGISTRAR-GENERAL'S OFFICE.

Required to pay the fees chargeable on the documents specified below :—

No.	Particulars.	Amount.		
		£	s.	d.
	Annual Returns ..	..	
	Balance Sheets ..	..	
	Returns of Allotment of Shares ..			
	Returns of Directors ..	..	
	Bills of Sale lodged ..	..	
	Bills of Sale filed ..	..	
	Renewal Affidavits filed ..	..	
	Companies ..	..	
	Certificates ..	..	
	Other Documents ..	..	
	Business Names ..	..	
	Certified Copies ..	..	
	TOTAL	£		

Name of Company or Firm

and

Signature of Applicant

Date / / 19

Vol.

No.

Duplicate.

REGISTRAR-GENERAL'S OFFICE.

Memo. of documents filed and fees paid upon filing in the above office in respect of the documents specified below :—

No.	Particulars.	Amount.		
		£	s.	d.
	Annual Returns ..	..	
	Balance Sheets ..	..	
	Returns of Allotment of Shares ..			
	Returns of Directors ..	..	
	Bills of Sale lodged ..	..	
	Bills of Sale filed ..	..	
	Renewal Affidavits filed ..	..	
	Companies ..	..	
	Certificates ..	..	
	Other Documents ..	..	
	Business Names ..	..	
	Certified Copies ..	..	
	TOTAL	£		

NOTE.—This docket must be returned, after payment of the fees specified above, to the Receiving Clerk for signature as acknowledgment of the filing of such documents.

Initials of Receiving Clerk

Vol.

No.

Triplicate.

REGISTRAR-GENERAL'S OFFICE.

The fees charged upon the documents specified in the requisition amount to the sum below stated :—

Amount.	Comptroller's Receipt.

To the Comptroller of Stamps,

19

FIRST SCHEDULE—continued.

Vol.

No. _____

Vol.

No.

Vol.

No

Requisition.



REGISTRAR-GENERAL'S OFFICE.

REQUIRED permission to make the undermentioned Searches:—

[illegible]

NOTE.—No requisition must contain more than one kind of Search.

SIGNATURE OF APPLICANT—

DATE— / / 19

Duplicate.



REGISTRAR-GENERAL'S OFFICE.

Fees amounting to the sum below stated are chargeable for permission to make the Searches required :—

[illegible]

RECEIVED the amount shown hereunder for Searches in the above-mentioned office:—

TO THE COMPTROLLER OF STAMPS,

61 / 19

This part to be retained by the applicant.

First Schedule—continued.

No.

Vol.

Duplicate.

REGISTRAR-GENERAL'S OFFICE.

The fees charged upon the documents specified in the requisition amount to the sum below stated :—

Amount.	Comptroller's Receipt.

No.

Requisition No.

REGISTRAR-GENERAL'S OFFICE.

Required to pay the fees chargeable on the documents specified below :—

No.	Particulars.	Amount.		
		£	s.	d.
	Annual Returns ..	..	..	..
	Balance Sheets ..	..	..	..
	Returns of Allotment of Shares ..	..	..	..
	Returns of Directors ..	..	..	..
	Bill of Sale lodged ..	..	..	..
	Bills of Sale filed ..	..	..	..
	Renewal Affidavits filed ..	..	..	..
	Companies ..	..	..	..
	Certificates ..	..	..	..
	Other Documents ..	..	..	..
	Business Names ..	..	..	..
	Certified Copies ..	..	..	..
	TOTAL	£		

Signature of Receiving Clerk.....

Date / / 19

To the Comptroller of Stamps,

/ 19

SECOND SCHEDULE.

Requisition.		Duplicate.		Triplicate.	
OFFICE OF TITLES.		OFFICE OF TITLES.		OFFICE OF TITLES.	
MEMO. OF DEALINGS lodged and fees paid upon lodging the dealings specified below under the <i>Transfer of Land Act 1928</i> .		MEMO. OF DEALINGS lodged and fees paid upon lodging the dealings specified below under the <i>Transfer of Land Act 1928</i> .		MEMO. OF DEALINGS lodged and fees paid upon lodging the dealings specified below under the <i>Transfer of Land Act 1928</i> .	
No.	Particulars.	No.	Particulars.	No.	Particulars.
Amount.		Amount.		Amount.	
£	s.	d.	£	s.	d.
Transfers		Transfers		Transfers	
Certificates at £1		Certificates at £1		Certificates at £1	
Certificates at £1 5/-		Certificates at £1 5/-		Certificates at £1 5/-	
Mortgages at 12/6		Mortgages at 12/6		Mortgages at 12/6	
Discharges at 12/6		Discharges at 12/6		Discharges at 12/6	
Entry of Executor, &c., at 12/6		Entry of Executor, &c., at 12/6		Entry of Executor, &c., at 12/6	
Extra Memorials at 2/6		Extra Memorials at 2/6		Extra Memorials at 2/6	
Caveats at 12/6		Caveats at 12/6		Caveats at 12/6	
TOTAL		TOTAL		TOTAL	
£		£		£	

Vol. _____ No. _____

To THE COMPTROLLER OF STAMPS,

/ / 19

Signature of Applicant—

Date / / 19

[OVER.]

The documents issuing in respect of the within dealing will be delivered only to the party who lodged same.

If it is desired that documents be delivered to any other person, an order (to which the docket should be attached) identifying the dealing and signed by the party lodging will be required.

NOTE.—This docket must be handed to the Issuing Officer before documents will be delivered, and should be produced when information is desired respecting the abovementioned dealing.

THIRD SCHEDULE.

FORM A.

Do NOT DETACH.

Requisition No. Com.	Date.	Receipt No.	Amount Paid.
Received the above amount.			Receiver.
Duplicate			
VICTORIA. STAMPS ACT.			
To the Comptroller of Stamps.			
Required by.....			
of.....			
Number of Impressions.	Description of Material.	Value of Stamp.	Amount.
			£ s. d.
TOTAL			
Examined by.....		Sign. of Applicant.....	
STAMPS IMPRESSED.		Date / / 19 .	
Officer in charge of Stamping.		Received the above material duly stamped.	
Date / / 19 .		(Sign.).....	
		Date / / 19 .	

FORM A (1).

Do NOT DETACH.

Requisition No. L	Date.	Receipt No.	Amount Paid.
Received the above amount.			Receiver.
Duplicate			
VICTORIA. STAMPS ACT.			
To the Comptroller of Stamps.			
Required by.....			
of.....			
Number of Instruments.	Description of Instruments.	Value of Stamp.	Amount.
			£ s. d.
TOTAL			
Examined by.....		Sign. of Applicant.....	
STAMPS IMPRESSED.		Date / / 19 .	
Officer in charge of Stamping.		Received the above Instruments duly stamped.	
Date / / 19 .		(Sign.).....	
		Date / / 19 .	

THIRD SCHEDULE—continued.

FORM A (2).

Requisition No. Date. Receipt No. Amount Paid.
M.S.
Received the above amount. Receiver.

VICTORIA.
STAMPS ACT.

To the Comptroller of Stamps.

Required by.....

of.....

Number of Instruments.	Description of Instrument.	Value of Stamp.	Amount.		
			£	s.	d.
TOTAL					

Examined by..... Sign. of Applicant.....
Date / / 19 .
STAMPS IMPRESSED. Received the above instruments duly stamped.
Officer in charge of Stamping. (Sign.).....
Date / / 19 . Date / / 19 .

Do NOT DETACH.
Requisition No. Date. Receipt No. Amount Paid.
M.S.
Received the above amount. Receiver.

Duplicate

VICTORIA.
STAMPS ACT.

To the Comptroller of Stamps.

Required by.....

of.....

Number of Instruments.	Description of Instrument.	Value of Stamp.	Amount.		
			£	s.	d.
TOTAL					

Sign. of Applicant.....
Date / / 19 .

FORM A (3).

Requisition No. Date. Receipt No. Amount Paid.
M.S.
Received the above amount. Receiver.

Victoria.
STAMPS ACT.
SHAREBROKER'S MONTHLY STATEMENT.

Name of Sharebroker.....
Address.....

	Amount.		
	£	s.	d.
Stamp Duty chargeable on Statement for Month of			
TOTAL ..			

Examined by..... Sign. of Applicant.....
Date / / 19
STAMPS IMPRESSED. Received the Original Statement duly stamped.
Officer in Charge of Stamping. (Sign.).....
Date / / 19 Date / / 19

Do NOT DETACH.
Requisition No. Date. Receipt No. Amount Paid.
M.S.
Received the above amount. Receiver.

Duplicate.

Victoria.
STAMPS ACT.

SHAREBROKER'S MONTHLY STATEMENT.

Name of Sharebroker.....
Address.....

	Amount.		
	£	s.	d.
Stamp Duty chargeable on Statement for Month of			
TOTAL ..			

Sign. of Applicant.....
Date / / 19

THIRD SCHEDULE—continued.

FORM A (4).

DO NOT DETACH

Received the above amount.

Receiver.

Requisition No.	Date.	Receipt No.	Amount Paid.
-----------------	-------	-------------	--------------

R. & P.

Received the above amount.

Receiver.

Victoria.

STAMPS ACTS.

Cattle Compensation Act.
Swine Act.

RECEIPTS AND PENALTIES.

To the Comptroller of Stamps.

File No. R. & P.

C. & S.

Required by.....

of

Duplicate.

Victoria.

STAMPS ACTS.

Cattle Compensation Act.
Swine Act.

RECEIPTS AND PENALTIES.

To the Comptroller of Stamps.

File No. R. & P.

C. & S.

Required by _____

of

Number of In- stru- ments.	Description of Instrument.	Value of Stamp..	Amount.		
			£	s.	d.
	Receipts given to				
	Statements Receipt Duty @	1d.			
	..... @	2d.			
	..... @	3d.			
	Penalty				
	Penalties @				
	Cattle Statement. Penalty				
	Duty Purchased £... Penalties @				
	Swine Statement. Penalty				
	Duty Purchased £. . Penalties @				
	Total				

Number of Instru- ments.	Description of Instrument.	Value of Stamp.	Amount.		
	Receipts given to.....		£	s.	d.
	Receipt Duty @	1d.			
	@	2d.			
	@	3d.			
	Penalty.....				
	Penalties @				
	Cattle Statement. Penalty				
	Duty Purchased £.....Penalties @				
	Swine Statement. Penalty				
	Duty Purchased £.....Penalties @				
	Total				

Signature of Applicant _____

Date / / 19

Examined by _____

STAMPS IMPRESSED.

Officer in Charge of Stamping.

Date / / 19

Signature of Applicant _____

Date / / 19

THIRD SCHEDULE—continued.

DUTY STAMPS.
Form B.

D.R. 1.

Post Office at.....19

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.I.
Required the undermentioned adhesive Duty Stamps:—

No.	Denomination.	Value.		
		£	s.	d.
.....	Halfpenny .. ..	.....	.....	.....
.....	Penny .. ..	.....	.....	.....
.....	Penny-halfpenny .. ..	.....	.....	.....
.....	Twopenny .. ..	.....	.....	.....
.....	Threepenny .. ..	.....	.....	.....
.....	Sixpenny .. ..	.....	.....	.....
.....	One shilling .. ..	.....	.....	.....
.....	One Shilling and Sixpence .. ..	.....	.....	.....
.....	Two Shillings .. ..	.....	.....	.....
.....	Two Shillings and Sixpence .. ..	.....	.....	.....
.....	Three Shillings .. ..	.....	.....	.....
.....	Four Shillings .. ..	.....	.....	.....
.....	Five Shillings .. ..	.....	.....	.....
.....	Five Shillings and Sixpence .. ..	.....	.....	.....
.....	Six Shillings .. ..	.....	.....	.....
.....	Ten Shillings .. ..	.....	.....	.....
.....	Fifteen Shillings .. ..	.....	.....	.....
.....	One Pound .. ..	.....	.....	.....
Total £		.....	.....	.....

Postmaster.

DUTY STAMPS.
Form B.

D.R. 1.

Post Office at.....19

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.I.
Required the undermentioned adhesive Duty Stamps:—

No.	Denomination.	Amount.		
		£	s.	d.
.....	Halfpenny .. ..	.....	.....	.....
.....	Penny .. ..	.....	.....	.....
.....	Penny-halfpenny .. ..	.....	.....	.....
.....	Twopenny .. ..	.....	.....	.....
.....	Threepenny .. ..	.....	.....	.....
.....	Sixpenny .. ..	.....	.....	.....
.....	One shilling .. ..	.....	.....	.....
.....	One Shilling and Sixpence .. ..	.....	.....	.....
.....	Two Shillings .. ..	.....	.....	.....
.....	Two Shillings and Sixpence .. ..	.....	.....	.....
.....	Three Shillings .. ..	.....	.....	.....
.....	Four Shillings .. ..	.....	.....	.....
.....	Five Shillings .. ..	.....	.....	.....
.....	Five Shillings and Sixpence .. ..	.....	.....	.....
.....	Six Shillings .. ..	.....	.....	.....
.....	Ten Shillings .. ..	.....	.....	.....
.....	Fifteen Shillings .. ..	.....	.....	.....
.....	One Pound .. ..	.....	.....	.....
Total £		.....	.....	.....

The Stamps should be checked by the Postmaster immediately on receipt, and, where possible, in the presence of another person as witness. Any discrepancy should at once be reported to the Comptroller of Stamps, and the envelope, with the contents re-enclosed, returned by registered letter.

CATTLE DUTY STAMPS.
Form B (1).

D.R. 5.

Post Office at.....19

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.I.
Required the undermentioned adhesive Cattle Duty Stamps:—

No.	Denomination.	Amount		
		£	s.	d.
.....	Penny .. ..	.....	.....	.....
.....	Twopenny .. ..	.....	.....	.....
.....	Threepenny .. ..	.....	.....	.....
.....	Sixpenny .. ..	.....	.....	.....
.....	Ninepenny .. ..	.....	.....	.....
.....	One Shilling .. ..	.....	.....	.....
.....	One Shilling and Sixpence .. ..	.....	.....	.....
.....	Two Shillings .. ..	.....	.....	.....
.....	Two Shillings and Sixpence .. ..	.....	.....	.....
.....	Three Shillings .. ..	.....	.....	.....
.....	Four Shillings .. ..	.....	.....	.....
.....	Five Shillings .. ..	.....	.....	.....
.....	Six Shillings .. ..	.....	.....	.....
.....	Ten Shillings .. ..	.....	.....	.....
.....	Fifteen Shillings .. ..	.....	.....	.....
.....	One Pound .. ..	.....	.....	.....
Total £		.....	.....	.....
CATTLE.		.....	.....	.....

Postmaster.

CATTLE DUTY STAMPS.
Form B (1).

D.R. 5.

Post Office at.....19

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.I.
Required the undermentioned adhesive Cattle Duty Stamps:—

No.	Denomination.	Value.		
		£	s.	d.
.....	Penny .. ..	.....	.....	.....
.....	Twopenny .. ..	.....	.....	.....
.....	Threepenny .. ..	.....	.....	.....
.....	Sixpenny .. ..	.....	.....	.....
.....	Ninepenny .. ..	.....	.....	.....
.....	One Shilling .. ..	.....	.....	.....
.....	One Shilling and Sixpence .. ..	.....	.....	.....
.....	Two Shillings .. ..	.....	.....	.....
.....	Two Shillings and Sixpence .. ..	.....	.....	.....
.....	Three Shillings .. ..	.....	.....	.....
.....	Four Shillings .. ..	.....	.....	.....
.....	Five Shillings .. ..	.....	.....	.....
.....	Six Shillings .. ..	.....	.....	.....
.....	Ten Shillings .. ..	.....	.....	.....
.....	Fifteen Shillings .. ..	.....	.....	.....
.....	One Pound .. ..	.....	.....	.....
Total £		.....	.....	.....
CATTLE.		.....	.....	.....

This part of form will be returned to the Postmaster, together with the Stamps ordered.

The Stamps should be checked by the Postmaster immediately on receipt, and, where possible, in the presence of another person as witness. Any discrepancy should at once be reported to the Comptroller of Stamps, and the envelope, with the contents re-enclosed, returned by registered letter.

THIRD SCHEDULE—continued.

Form B (2).

SWINE

Form B (2).

D.R. 6.

SWINE.

Post Office at, ... where an address in addition to ccp@ccp.org may be used

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.I.

Required the undermentioned adhesive Swine Duty Stamps:—

[illegible]

Post Office at _____

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.I.

Required the undermentioned adhesive Swine Duty Stamps :—

[illegible]

The Stamps should be Checked by the Postmaster immediately on receipt, and, where possible, in the presence of another person as witness. Any discrepancy should at once be reported to the Comptroller of Stamps, and the envelope, with the contents re-enclosed, returned by registered letter.

This part of form will be returned to the Postmaster, together with the Stamps ordered.

PROMISSORY NOTE FORMS.

Form C.

Post Office at.....19

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.1.
Required the undermentioned Impressed Promissory Note
forms :—

Number	Denomination	Amount		
		£	s.	d.
6d.
1s.
1s. 6d.
2s.
3s.
4s.
5s.
6s.
7s.
8s.
9s.
10s.
11s.
12s.
13s.
14s.
15s.
16s.
17s.
18s.
19s.
20s.
Total

Postmaster.

Promissory Notes Impressed with Stamp duty up to One pound are on sale at the Post Offices throughout Victoria. Any promissory notes required by customers liable to greater duty than £1 must be requisitioned for by the Postmaster, and will be supplied forthwith.

D.R. 2.

PROMISSORY NOTE FORMS.

Form C.

Post Office at _____ 19__

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.I.
Required the undermentioned Impressed Promissory Note
forms :—

Number	Denomination	Amount		
		£	s.	d.
6d.				
1s.				
1s. 6d.				
2s.				
3s.				
4s.				
5s.				
6s.				
7s.				
8s.				
9s.				
10s.				
11s.				
12s.				
13s.				
14s.				
15s.				
16s.				
17s.				
18s.				
19s.				
20s.				
Total				

The impressed Forms should be checked by the Postmaster immediately on receipt, and where possible in the presence of the Comptroller of Stamps, and returned to the Comptroller of Stamps, and

Postmaster.

The impressed Forms should be checked by the Postmaster immediately on receipt, and where possible in the presence of another person as witness. Any discrepancy should at once be reported to the Comptroller of Stamps, and the envelope, with the contents re-enclosed, returned by registered letter.

Postmaster.

THIRD SCHEDULE—continued.

Form E.

Reqn. No.
DS.

Date

Receipt No.

Amount Paid

Receiver.

Do not Detach.

VICTORIA.
STAMPS ACT.

VICTORIA.
STAMPS ACT.

To the Comptroller of Stamps.
Required by of

To the Comptroller of Stamps.
Required by of

Duplicate.

No.	Denomination.	Value.	Commission.	—
		£ s. d.	£ s. d.	
	Halfpenny	.. ..	.. ..	6d. in £1
	One Penny	.. ..	.. ..
	One Penny Halfpenny	.. ..	.. ..
	Twopenny	.. ..	.. ..	4d. in £1
	Threepenny	.. ..	.. ..
	Sixpenny	.. ..	.. ..	3d. in £1
	One Shilling	.. ..	.. ..
	One Shilling and Sixpence	.. ..	.. ..
	Two Shillings	.. ..	.. ..
	Two Shillings and Sixpence	.. ..	.. ..
	Three Shillings	.. ..	.. ..	2d. in £1
	Four Shillings	.. ..	.. ..
	Five Shillings	.. ..	.. ..
	Five Shillings and Sixpence	.. ..	.. ..
	Six Shillings	.. ..	.. ..
	Ten Shillings	.. ..	.. ..
	Fifteen Shillings	.. ..	.. ..
	One Pound	.. ..	.. ..	10s. and over, 1d. in £1
	Totals	.. ..	.. ..
	Commission in	.. ..	.. ..	stamps.

N.B.—No commission allowed on any fraction of a pound, either in the denomination purchased or in the total.

N.B.—No commission allowed on any fraction of a pound, either in the denomination purchased or in the total.

Any person licensed to deal in Duty Stamps who obtains from the Comptroller at any one time such stamps to the amount of Three pounds or upwards shall be allowed thereon commission, to be paid in stamps only as specified on this form.

Any person licensed to deal in Duty Stamps who obtains from the Comptroller at any one time such stamps to the amount of Three pounds or upwards shall be allowed thereon commission, to be paid in stamps only as specified on this form.

Commission in stamps.

Commission in stamps.

Licensed Dealer in Duty Stamps

Licensed Dealer in Duty Stamps.

THIRD SCHEDULE—continued.

Form E (1).

Licensed Premises at

19

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.1.

Required the undermentioned adhesive Duty Stamps :—

No.	Denomination.	Amount.			Commission.			—
		£	s.	d.	£	s.	d.	
	Halfpenny	..	..	..	..	..	..	6d. in
	One Penny	..	..	..	..	..	..	£1
	One Penny Halfpenny	..	..	..	..	..	..
	Twopenny	..	..	..	..	..	..	4d. in
	Threepenny	..	..	..	..	..	..	£1
	Sixpenny	..	..	..	..	..	..	3d. in
	One Shilling	..	..	..	..	..	..	£1
	One Shilling and Sixpence	..	..	..	..	..	..
	Two Shillings	..	..	..	..	..	..	2d. in
	Two Shillings and Sixpence	..	..	..	..	..	..	£1
	Three Shillings	..	..	..	..	..	..
	Four Shillings	..	..	..	..	..	..
	Five Shillings	..	..	..	..	..	..
	Six Shillings	..	..	..	..	..	..
	Ten Shillings	..	..	..	..	..	..
	Fifteen Shillings	..	..	..	..	..	..
	One Pound	..	..	..	..	..	..	10s. and
								over,
								1d. in
								£1
	Total	..	..	..	..	..	..

Commission in .. Duty Stamps only.

Licensed Vendor of Stamps.

Form E (1).

Licensed Premises at

19

To the Comptroller of Stamps,
Chief Office, 283 Queen-street, Melbourne, C.1.

Required the undermentioned adhesive Duty Stamps :—

No.	Denomination.	Value.			Commission.			—
		£	s.	d.	£	s.	d.	
	Halfpenny	..	..	..	..	..	..	6d. in
	One Penny	..	..	..	..	..	..	£1
	One Penny Halfpenny	..	..	..	..	..	..
	Twopenny	..	..	..	..	..	..	4d. in
	Threepenny	..	..	..	..	..	..	£1
	Sixpenny	..	..	..	..	..	..	3d. in
	One Shilling	..	..	..	..	..	..	£1
	One Shilling and Sixpence	..	..	..	..	..	..
	Two Shillings	..	..	..	..	..	..	2d. in
	Two Shillings and Sixpence	..	..	..	..	..	..	£1
	Three Shillings	..	..	..	..	..	..
	Four Shillings	..	..	..	..	..	..
	Five Shillings	..	..	..	..	..	..
	Six Shillings	..	..	..	..	..	..
	Ten Shillings	..	..	..	..	..	..
	Fifteen Shillings	..	..	..	..	..	..
	One Pound	..	..	..	..	..	..	10s. and
								over,
								1d. in
								£1
	Total	..	..	..	..	..	..

Commission in .. Duty Stamps only.

Licensed Vendor of Stamps.

Any Licensed Vendor who obtains at any one time Duty Stamps to the amount of Three pounds upwards shall be allowed commission, to be paid in Duty Stamps only, as specified in the following Table. No commission allowed on any fraction of a Pound, either in the Total.

THIRD SCHEDULE—continued.

FORM F.

STATE OF VICTORIA.

Stamps Act.

APPLICATION FOR ALLOWANCE FOR SPOILED DUTY STAMPS.

(1)
of (2) apply for allowance for spoiled stamps, as under :—

Number of Stamps.	Value of Each.			Description of Instrument.			Total Value.		
				Nature.	Date.	Parties.			
	£.	s.	d.				£	s.	d.

Signature of Applicant—

Date / / 19

The Minister administering the Stamps Acts.

In the matter of the above application of (1)

for allowance,

I (1a) of (2) in the State of Victoria (3)
being the (4) do solemnly and sincerely declare that the stamps above described are the property of
the applicant, and were purchased by (5) or for (6) use.
And (7)

And I further declare that the applicant has not in any way been reimbursed or paid the value of the said stamps or any part thereof by any other person or persons, and that if the value shall be allowed by the Minister will not ask or receive any compensation for the same or any part thereof from any other person or persons or charge the same or any part thereof in account or otherwise to any person or persons either generally or particularly so as to be again paid or compensated for the same or any part thereof directly or indirectly in any manner whatsoever, and that the above application for allowance is without any fraudulent intent or collusion whatever.

(1) Name in full of the person, firm, or corporation making application (1a) and of the person making declaration on their behalf.—(2) Address in full.—(3) Occupation or other sufficient addition (4) a "above-named applicant" or b "person duly authorized by the above-named applicant to make this declaration" (5) "me {or him} or them or it" (6) "my or his or her or their or its."—(7) For examples suitable to the circumstances see hereunder.

And I make this solemn declaration conscientiously believing the same to be true and by virtue of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at

State of Victoria, this }
day of A.D. }
One thousand nine hundred and }

Before me—

Suitable Examples.

PARCHMENT OR PAPER NOT WRITTEN UPON.

And with regard to such of the skins, sheets, or pieces of parchment or paper on which the said stamps are impressed as are not written upon, I declare that the same have been inadvertently and undesignedly spoiled and rendered unfit for use within the two years now last past.

INSTRUMENTS WRITTEN BUT NOT SIGNED.

And with regard to such of the skins, sheets, or pieces of parchment or paper on which the said stamps are impressed as are written upon, I declare that the same have been inadvertently and undesignedly spoiled or have become useless within the two years now last past, and that the writing on any of the said skins, sheets, or pieces of parchment or paper has not been signed by any party or otherwise completed as a legal instrument, and has not had any operation or effect whatsoever.

EXECUTED INSTRUMENTS.

And with regard to the above-described instrument and which appears to have been signed by (the duplicate or instrument in lieu of which is now produced and exhibited), I declare that the same was spoiled in consequence of* and that since the same was signed no addition or other alteration whatever has been made thereto or therein, and the same is now in the same state and condition as when it was signed, and that the same was bona fide prepared and signed for the purpose of carrying into effect the transaction appearing upon the face thereof between the parties and upon the terms and conditions therein set forth, and that the same was so signed within the two years preceding the date of this declaration, and that no action has been brought nor suit commenced in which the instrument could or would have been given or offered in evidence.

BILLS OF EXCHANGE AND PROMISSORY NOTES.

And with regard to the several bills of exchange and promissory notes written on the paper whereon the said stamps are impressed the same (have been inadvertently spoiled; or are unfit for the purpose intended by reason of a mistake therein; or of their being written on wrong stamps; or are become useless through accidental or unforeseen circumstances); and that, although the said bills of exchange and promissory notes are signed by or on behalf of the applicant as the drawer thereof, the same or any of them have not been delivered out of hands to the payee therein named or to any person on behalf, nor have been deposited with any person as security for the payment of money, nor have been in any way negotiated, issued, or put in circulation, nor have been made use of in any other manner whatsoever, and that the said bills of exchange have not been accepted by the drawee and which the paper on which the said stamps are impressed does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon; or and with regard to the several bills of exchange and promissory notes (the completed duplicates or instruments duly stamped identical in every particular except in the correction of the error or omission, in lieu of which are now produced and exhibited) written on the paper whereon the said stamps are impressed, although the said bills of exchange have been signed by or on behalf of the drawer thereof, and have been presented for acceptance or have been accepted or indorsed, and the said promissory notes have been signed by or on behalf of the drawer and have been delivered to the payee, the said bills of exchange and promissory notes and the stamps thereon are useless on account of* ; or, and that such of the said bills and notes as are not dated were signed within two years preceding the date of this declaration; and that the said bills of exchange and promissory notes are herewith given up to be cancelled.

* Here state causes for rendering the same useless.

THIRD SCHEDULE—continued.

FORM G.

STATE OF VICTORIA.—Stamps Acts.

Vol.

No.

Required from the Government Printer the undermentioned Promissory Note forms impressed with Duty Stamps :—

Number.	Denomination.	Amount.		
		£	s.	d.
	6d.			
	1s.			
	1s. 6d.			
	2s.			
	3s.			
	4s.			
	5s.			
	6s.			
	7s.			
	8s.			
	9s.			
	10s.			
	11s.			
	12s.			
	13s.			
	14s.			
	15s.			
	16s.			
	17s.			
	18s.			
	19s.			
	£1			
Total		£		

Chief Office,
Melbourne.

Comptroller of Stamps.
/ / 19

Above requisition supplied.

Officer in Charge of Stamps.
/ / 19

FORM G.

STATE OF VICTORIA.—Stamps Acts.

Vol.

No.

Required from the Government Printer the undermentioned Promissory Note forms impressed with Duty Stamps :—

Number.	Denomination.	Amount.		
		£	s.	d.
	6d.			
	1s.			
	1s. 6d.			
	2s.			
	3s.			
	4s.			
	5s.			
	6s.			
	7s.			
	8s.			
	9s.			
	10s.			
	11s.			
	12s.			
	13s.			
	14s.			
	15s.			
	16s.			
	17s.			
	18s.			
	19s.			
	£1			
Total		£		

Chief Office,
Melbourne.

Comptroller of Stamps.
/ / 19

FORM G.

STATE OF VICTORIA.—Stamps Acts.

Vol.

No.

The Comptroller of Stamps, Melbourne.

Received herewith from the Government Printer the undermentioned Promissory Note forms impressed with Duty Stamps :—

Number.	Denomination.	Amount.		
		£	s.	d.
	6d.			
	1s.			
	1s. 6d.			
	2s.			
	3s.			
	4s.			
	5s.			
	6s.			
	7s.			
	8s.			
	9s.			
	10s.			
	11s.			
	12s.			
	13s.			
	14s.			
	15s.			
	16s.			
	17s.			
	18s.			
	19s.			
	£1			
Total		£		

Checked with
butt.

For Government Printer.
/ / 19

Officer in
Charge of
Stamps.

Received this.....day of.....
19 , from the Government Printer
the above-mentioned Promissory Note
forms impressed with Duty Stamps.

Comptroller of Stamps.

THIRD SCHEDULE—continued.

FORM H.

STATE OF VICTORIA.—Stamps Act.
Vol. No.

Required from the Government
Printer the undermentioned Adhesive
Duty Stamps :—

Denomination.	Number of Sheets.	Value per Sheet.	Amount.	
			£	s. d.
½d.		5/-		
1d.		10/-		
1½d.		15/-		
2d.		£1		
3d.		£1		
6d.		£2		
1/-		£4		
1/6		£6		
2/-		£8		
2/6		£10		
3/-		£12		
4/-		£16		
5/-		£20		
5/6		£22		
6/-		£24		
10/-		£40		
15/-		£60		
20/-		£80		
25/-		£100		
30/-		£120		
£2		£160		
45/-		£180		
£5		£300		
£6		£360		
£7		£420		
£8		£480		
£9		£540		
£10		£600		
£25		£250		
£50		£500		
£100		£1,000		
		Total	£	

Chief Office,
Melbourne.

Comptroller of Stamps

/ / 19 .

Above requisition supplied—

Officer in charge of Stamps.
/ / 19 .

FORM H.

STATE OF VICTORIA.—Stamps Act.
Vol. No.

Required from the Government
Printer the undermentioned Adhesive
Duty Stamps :—

Denomination.	Number of Sheets.	Value per Sheet.	Amount.	
			£	s. d.
½d.		5/-		
1d.		10/-		
1½d.		15/-		
2d.		£1		
3d.		£1		
6d.		£2		
1/-		£4		
1/6		£6		
2/-		£8		
2/6		£10		
3/-		£12		
4/-		£16		
5/-		£20		
5/6		£22		
6/-		£24		
10/-		£40		
15/-		£60		
20/-		£80		
25/-		£100		
30/-		£120		
£2		£160		
45/-		£180		
£5		£300		
£6		£360		
£7		£420		
£8		£480		
£9		£540		
£10		£400		
£25		£250		
£50		£500		
£100		£1,000		
Total		£		

Chief Office,
Melbourne.

Comptroller of Stamps.

/ / 19 .

FORM H.

STATE OF VICTORIA.—Stamps Act.
Vol. No.

The Comptroller of Stamps.
Receive from the Government
Printer the undermentioned Adhesive
Duty Stamps:—

Denomination.	Number of Sheets.	Value per Sheet.	Amount.	
			£	s. d.
½d.		5/-		
1d.		10/-		
1½d.		15/-		
2d.		£1		
3d.		£1		
6d.		£2		
1/-		£4		
1/6		£6		
2/-		£8		
2/6		£10		
3/-		£12		
4/-		£16		
5/-		£20		
5/6		£22		
6/-		£24		
10/-		£40		
15/-		£60		
20/-		£80		
25/-		£100		
30/-		£120		
£2		£160		
45/-		£180		
£5		£300		
£6		£360		
£7		£420		
£8		£480		
£9		£540		
£10		£400		
£25		£250		
£50		£500		
£100		£1,000		
Checked with	Total	£		

Checked butt—

Date / / 19 .

Officer in charge
of Stamps

for Government
Printer.

Received this day of
19 , from the Government Printer
the above-mentioned Adhesive Duty
Stamps.

Comptroller of Stamps.

FORM K.

STATE OF VICTORIA.—Stamps Act.

Vol.	Fol.
Required from the Officer in Charge of impressing stamps the undermentioned impressed promissory note forms for supplying requisitions received this day:—	

Number.	Denomination.	Amount.		
		£	s.	d.
	Total	£		

For Comptroller of Stamps.

/ / 19

FORM K.

STATE OF VICTORIA.—*Stamps Act.*

Vol.	Fol.
Required from the Officer in Charge of impressing stamps the undermentioned impressed promissory note forms for supplying requisitions received this day:—	

Number.	Denomination.	Amount.		
		£	s.	d.
	Total	£		

Received the abovementioned promissory note forms—

/ / 19

For Comptroller of Stamps.

/ / 19

FOURTH SCHEDULE.

FORM M 1.

M.S. 7.

FORM OF DECLARATION TO BE USED IN CONNEXION WITH SHAREBROKERS' STATEMENTS.

STATUTORY DECLARATION.

I, a member of the firm of of
DO SOLEMNLY AND SINCERELY DECLARE that the Statements attached to this declaration and numbered 1 to set out the particulars
of all sales of Marketable Securities or rights in respect of shares effected or made by me or my firm during the month of
194 in respect of which no Instruments of Transfer were executed.

AND I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act
of the Parliament of Victoria, rendering persons making a false declaration punishable for wilful and corrupt perjury.

DECLARED at
in Victoria this
day of
194 ...

BEFORE me
..... a Justice of the Peace.

FOURTH SCHEDULE—continued.

Original.

STAMPS ACT 1946.

Form M. 2.

Duplicate.

STAMPS ACT 1946.

Form M. 2.

No.

STATEMENT of Transfers of Marketable Securities or rights in respect of Shares effected or made by during the month of 19 .. in respect of which no Instruments of Transfer were executed.

Date.	Vendor.	Corporation, Company or Society.	Number and Class of Shares.	Consideration Paid by Vendor in respect of Previous Purchase.	Stamp Duty.		
					£	s.	d.
				Total ..			

Dated / / 19

Signature

Dated / / 19

Signature

Original.

STAMPS ACT 1946.

Form M. 3.

Duplicate.

STAMPS ACT 1946.

Form M. 3.

No.

STATEMENT of Sales and Purchases of Marketable Securities or rights in respect of Shares effected or made by (as a Trustee) during the month of 19 .. in respect of which no Instruments of Transfer were executed.

Date.	Principal for whom Securities or Rights were Sold.	Principal for whom Securities or Rights were Purchased.	Corporation, Company or Society.	Number and Class of Shares.	Consideration Paid.	Stamp Duty.		
						£	s.	d.
					Total ..			

Dated / / 19

Signature

Dated / / 19

Signature

FIFTH SCHEDULE.

FORM O.

APPLICATION FOR OPINION OF COMPTROLLER OF STAMPS.

(Sections 28, 32, 36, and 90 of Act No. 5204.)

I,* (1) of (2)

(3) the Instrument hereunder described, require the opinion of the Comptroller of Stamps with reference to such Instrument—

(a) whether it is chargeable with any duty;

(b) with what amount of duty it is chargeable;

which Instrument is produced herewith.

Dated this day of 19

Signature

* Fill in (1) Name, (2) Address and Occupation, (3) (a) "being a party to" or (b) "having a direct interest in" or (c) "being the duly appointed agent (or solicitor) of" who is " [as at (a)] or "who has" [as at (b)].

SHORT DESCRIPTION OF INSTRUMENT.

N.B.—If duty depends in any manner upon another Instrument, such Instrument should be described and produced.

Nature.	Date.	Names of Parties.	Consideration.

The space hereunder must not be written on by the applicant, it is for office use only.

FORM O (1).

M.S. 1.

STAMPS ACT.

APPLICATION FOR OPINION OF COMPTROLLER OF STAMPS.

(Sections 32, 36, and 90 of Act No. 5204.)

I,* (1) of (2)

(3) the Transfer of Marketable Securities hereunder described, require the opinion of the Comptroller of Stamps with reference to such Instrument—

(a) whether it is chargeable with any duty;

(b) with what amount of duty it is chargeable;

which Instrument is produced herewith.

Dated this day of 19

Signature

* Fill in (1) Name, (2) Address and Occupation, (3) (a) "being a party to" or (b) "having a direct interest in" or (c) "being the duly appointed agent of" who is " [as at (a)] or "who has" [as at (b)].

DESCRIPTION OF INSTRUMENT.

N.B.—If duty depends in any manner upon another Instrument, such Instrument should be described and produced.

Date.	Name of Transferor.	Name of Transferee.	Corporation, Company, or Society.	Number and Class of Shares.	Consideration.

The space hereunder must not be written on by the applicant, it is for office use only.

SIXTH SCHEDULE.

Examined on / / 19

Form A.



STATEMENT OF BUSINESS.

Subjoined is the Account of all the Assurance or Insurance Business transacted during the Twelve Months preceding the Year 19.....

By the whose Head Office is situated at

FIRE.					
Total amount of gross premiums					
(The gross premiums comprise all premiums of any kind whatsoever received or in any manner credited or charged in account by the Melbourne Office, and by all the Branches and Agencies in Victoria, and include all commission, discount, rebate, or brokerage in any manner paid or allowed for.)					
Deductions—					
Premiums actually paid away by way of re-insurance effected in Victoria on Victorian risks (less recoveries)	£				
Premium on risks out of Victoria	£				
Premium returned on account of policies having been cancelled or on account of reduction of rates	£				
MARINE.					
Total amount of gross premiums received in Victoria					
Total amount of gross premiums received at the Branches or Agencies of the Company including premiums received by way of re-insurances on risks, one of the termini of which is in Victoria					
(Required only from Companies whose Head Office is situate in Victoria.)					
Total amount of gross premiums received beyond the limits of Victoria—Form "B"					
(Required only from Companies whose Head Office is not situate in Victoria.)					
(The gross premiums comprise all premiums of any kind whatsoever received or in any manner credited or charged in account by the Melbourne Office, and by all the Branches and Agencies in Victoria, and include premiums received beyond the limits of Victoria on risks, one of the termini of which is in Victoria, premiums or consideration in respect of letters or declarations of interest in, or attaching to, any policy, or insurance cover, or open policy, as well as all commission, discount, rebate, brokerage, in any manner paid or allowed for.)					
Deductions—					
Premiums actually paid away by way of re-insurance effected in Victoria (less recoveries) £					
Premiums returned on account of policies having been cancelled or on account of reduction of rates	£				
FIDELITY GUARANTEE.					
Total amount of gross premiums					
(The gross premiums comprise all premiums of any kind whatsoever received or in any manner credited or charged in account by the Melbourne Office, and by all the Branches and Agencies in Victoria, and include all commissions, discount, rebate, or brokerage in any manner paid or allowed for.)					
Deductions—					
Premiums actually paid away by way of re-insurance effected in Victoria (less recoveries) £					
Premiums returned on account of policies having been cancelled or on account of reduction of rates	£				

Statutory Declaration verifying the above statement on other side.

OFFICE USE ONLY.

Stamp Duty £ paid
on February, 19

[On back.]

STATUTORY DECLARATION.

We, Chairman, and Manager, of the
 in the State of Victoria, do severally solemnly and sincerely declare that the statement contained on the other side hereof is a true and correct account in every particular of the business transacted by the Company during the period from 1st January to 31st December, 19
 AND we severally make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at
 in the State of Victoria, this
 day of One thousand
 nine hundred and
 Before me—

SIXTH SCHEDULE—continued.

Form B.

Received at Chief Office for Stamp Duties on
.....19.....

To be furnished by the Head or Principal Office of the Company where the Principal or Head Office is not in Victoria.

ANNUAL LICENCE.
Stamps Act.

MARINE ASSURANCE OR INSURANCE.

STATEMENT OF BUSINESS.
Section 98.

Subjoined is a Statement of the Total Amount of all Gross Premiums received beyond the limits of Victoria on Marine Risks one of the termini of which is in Victoria during the Twelve Months preceding the Year 19 . . . As per books, accounts, and documents of Head Office of the.....

Particulars.	Amount.		
(a) Gross Premiums received at the Head Office of the Company, including premiums received by way of re-insurances on risks, one of the termini of which is in Victoria (<i>Australian Currency</i>)			
(b) Gross Premiums received at the Branches or Agencies of the Company, including premiums received by way of re-insurances on risks, one of the termini of which is in Victoria (<i>Australian Currency</i>)			
Total Gross Premiums received beyond the limits of Victoria on Marine Risks, one of the termini being in Victoria £			

The Comptroller of Stamps.

Date19.....

*Signature.....

NOTES.

(1) As no distinction is made by the Stamps Act between *local* companies which have their head or principal offices in Victoria and *foreign* companies which have their head or principal offices elsewhere and have branches or agencies only in Victoria, every company carrying on the business of Marine Assurance or Insurance in Victoria will, for the purpose of assessing the duty chargeable thereon under the Stamps Act, be dealt with as though its head or principal office were in Victoria. The statement above, therefore, must be made up on the 31st day of December in every year from the book accounts, or other documents of the head office, wheresoever such head office may be.

(2) Whenever a branch office or agency is unable to advise the head office of any premiums received by it in any year in time for the head office to include such premiums in its statement of the company's business for that year, such premiums must be included by the head office in its statement of the company's business for the succeeding year.

(3) This statement must be posted in time to reach the Comptroller of Stamps not later than the last day of February. And in the case of a company which has its head or principal office outside Victoria, this statement must be forwarded through the branch or agency of such company in Victoria.

(4) This statement is required to satisfy the Comptroller of Stamps as to the amounts of the premiums received beyond the limit of Victoria by any company carrying on business in Victoria on marine risks one of the termini of which is in Victoria.

* This statement should be signed by the Secretary or Manager.
AFFIDAVIT VERIFYING THE ABOVE STATEMENT ON OTHER SIDE.

[On back.]

ANNUAL LICENCE.

Stamps Act.

AFFIDAVIT.

(1) Christian and surnames WE (1)
in full of declarants and
their respective offices.(2) Name of Company and (2)
place of business.

do severally make oath and say that the statement contained on the other side hereof is a true and correct account in every particular of the business stated to have been transacted by the Company during the period from 1st January to 31st December, 19

NOTE.—This affidavit
must be made—

Two Persons { (a) As to any company
by the chairman and
the secretary or ac-
tuary, or other prin-
cipal officer.

Sworn at

day of

Before me—

on the

19

Notary Public.

And the Honorable John Herman Lienhop, for and on behalf of His Majesty's Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

C. W. KINSMAN,
Clerk of the Executive Council.