

STAMP DUTIES ORDINANCE, 1909-1932. ⁽¹⁾

An Ordinance to Impose Stamp Duties.

BE it enacted by the Lieutenant-Governor of the Territory of Papua with the advice and consent of the legislative Council thereof as follows:—

1. This Ordinance shall come into operation on the first day of September, 1909, and may be cited as the *Stamp Duties Ordinance, 1909-1932.* ⁽¹⁾

Commencement.

Short title.

Amended by
No. 2 of 1930,
s. 2.

2. After the commencement of this Ordinance there shall be levied and paid for the use of His Majesty in respect of the several matters described or mentioned in this Ordinance and in the schedule hereto or in respect of the parchment or paper upon which they are written the several duties or sums of money and at the several rates set down in figures against them respectively or specified or set forth in the schedule.

Stamp duties
to be levied.

The schedule and the several provisions regulations and directions therein contained with respect to the said duties and the instruments matters and things charged therewith shall be deemed part of this Ordinance and shall be applied observed and put in execution accordingly.

3. Any person who—

(i) issues or causes to be issued; or

(ii) pays or causes to be paid

any bill of exchange draft or order or promissory note for the payment of money liable to any of the duties imposed by this Ord-

Penalty for
making an
unstamped bill.
Q. 30 Vic.
No. 14, s. 8.

(1) The *Stamp Duties Ordinance, 1909-1932*, comprises *The Stamp Duties Ordinance of 1909*, as amended by the other Ordinances referred to in the following Table:—

ORDINANCES OF THE LEGISLATIVE COUNCIL FOR THE TERRITORY OF PAPUA.

Short title, number and year.	Date of assent by Lieut.-Gov.	Date notified in Papua <i>Govt. Gaz.</i> as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
<i>The Stamp Duties Ordinance of 1909</i> (No. 20 of 1909)	18.6.1909	18.5.1910	1.9.1909 (Sec. 1, <i>The Stamp Duties Ordinance of 1909</i>)
<i>Stamp Duties Ordinance, 1929</i> (No. 5 of 1929)	22.7.1929	24.12.1929	22.7.1929 (Sec. 5, <i>Stamp Duties Ordinance, 1929</i>)
<i>Stamp Duties Ordinance, 1932</i> (No. 2 of 1932)	13.7.1932	5.11.1932	13.7.1932 (<i>Ordinances etc. of Papua, 1932, p. 3</i>)

STAMP DUTIES—

inance and who gives any receipt or discharge for any sum of money for Forty shillings and upwards as set forth in the schedule of this Ordinance or gives any bill of lading for goods to be carried to any place beyond the boundaries of the Territory as set forth in the said schedule without the same being stamped for denoting the duty hereby charged thereon shall be liable to a penalty not exceeding Fifty pounds.

And any person who after such stamp has been used again uses the same stamp for any other document shall be liable to a penalty not exceeding Fifty pounds.

4. All promissory notes issued within the Territory of Papua by any company or firm carrying on the business of banker payable on demand shall be exempt from duty and may be reissued as often as thought fit:

Provided that the company or firm shall deliver an account of their notes in circulation in the Territory and pay quarterly an annual composition at the rate of Forty shillings for every Hundred pounds to the Treasurer according to the amount of notes stated in such return to be in circulation.

This section shall only apply to such companies and firms as are approved by the Treasurer. A list of approved firms⁽²⁾ shall be published in the *Gazette* at least once in each year.

Any person who wilfully makes a false return shall be guilty of a misdemeanour and liable to imprisonment with hard labour for a period not exceeding three years.

5. The duties imposed by this Ordinance may be denoted by an adhesive stamp⁽³⁾ to be issued by the officer⁽⁴⁾ administering this Ordinance affixed thereto by the makers or holders and the person issuing the bill of exchange promissory note draft or order shall before he delivers it out cancel or obliterate the stamp by writing thereon the date or the initials of his name or otherwise so as to show the stamp has been used; and for any omission to do so he shall incur a penalty not exceeding Ten pounds.

(2) Pursuant to Section 4, the Treasurer, by notice (undated) published in Papua *Govt. Gaz.* of 4.9.1912, notified that the issue of notes by the following firms had been approved:

"Messrs. Burns, Philp & Co., Ltd., Port Moresby;
Messrs. Burns, Philp & Co., Ltd., Samarai;
The Bank of New South Wales, Port Moresby;
The Union Bank of Australia, Port Moresby."

No further notification has appeared in Papua *Govt. Gaz.*

(3) By notice dated 20.6.1920 and published in Papua *Govt. Gaz.* of 7.7.1920, the Treasurer declared that "from this date unused Postage Stamps of the Territory of Papua may be used, in the manner prescribed by Section 5 of the Ordinance, in payment of Stamp Duties as specified or set forth in the Schedule to *The Stamp Duties Ordinance of 1909.*"

(4) By notice dated 15.5.1914 and published in Papua *Govt. Gaz.* of 4.6.1914, it was notified that the Treasurer had been appointed to administer this Ordinance.

Bank notes to be exempt subject to an annual composition. Q. 30 Vic. No. 14, s. 9.

Duties may be denoted by adhesive stamps. Q. *ib.* s. 10.

Stamp Duties Ordinance, 1909-1932.

Provided that in the case of Stamp Duties imposed under this Ordinance in respect of companies the adhesive stamps shall be obtainable from the Registrar of Joint-stock Companies or any person acting as such and such stamps shall when affixed be cancelled by him with an official stamp provided for that purpose.

Proviso added
by No. 5 of
1929, s. 2.

6. Any person who—

- (i) fraudulently removes or causes to be removed from any instrument hereby charged with duty any adhesive stamp affixed thereon; or
- (ii) affixes a stamp so removed to any other instrument of the same description or to any paper on which any such instrument is or is intended to be written; or
- (iii) practices or is concerned in any fraudulent act contrivance or device with intent to defraud His Majesty of the duty

Fraudulent
removal or
second use of
stamp.
Q. 30 Vic.
No. 14, s. 12.

shall be liable to a penalty not exceeding Fifty pounds.

7. The duties in respect of bills of exchange or promissory notes drawn out of the Territory shall be payable upon all such bills and promissory notes if and when paid indorsed transferred or otherwise negotiated within the Territory wheresoever payable and the duties shall be denoted by adhesive stamps.

Bills drawn
out of but
payable in the
Territory.
Q. 16. s. 13.

8. The holder of any bill or promissory note drawn or purporting to be drawn out of the Territory shall before he presents it for payment or indorses transfers or in any way negotiates it affix a proper adhesive stamp for denoting the duty chargeable thereon and if purporting to be drawn in a set of two or more for denoting the duty chargeable upon each bill or promissory note of the set; and the person who indorses transfers or negotiates such bill or promissory note shall before he delivers it out cancel the stamp by writing thereon the date or the initials of his name or otherwise so that it may not be used again.

Holder of
foreign bill to
affix adhesive
stamps.
Q. 16. s. 14.

Any person who presents for payment or who pays or indorses transfers or negotiates any bill or promissory note whereon there shall not be such stamp without affixing one shall incur a penalty not exceeding Fifty pounds.

And no person who takes any such bill or promissory note either in payment or as a security or by purchase or otherwise shall be entitled to recover thereon or to make the same available for any purpose unless at the time when he takes it there shall be such stamp affixed thereon and cancelled.

STAMP DUTIES—

Penalty for drawing etc. bills purporting to be in a set and not drawing the whole number.

Q. 30 Vic. No. 14, s. 15.

9. Any person who within the Territory—

- (i) draws and issues any bill or promissory note payable out of the Territory purporting to be drawn as one of a set and does not draw and issue on paper duly stamped the whole number of bills or promissory notes of the set; or
- (ii) transfers or negotiates any such bill or promissory note purporting to be drawn in a set and does not at the same time transfer or deliver on paper duly stamped the whole number of bills or promissory notes of the set

shall incur a penalty not exceeding One hundred pounds.

Payers of bills to cancel stamps.

Q. Ib. s. 16.

10. Whenever any bill of exchange promissory note draft or order having thereon an adhesive stamp is presented for payment the person to whom it is presented shall upon paying it write or impress or cause to be written or impressed upon every stamp affixed to the bill or promissory note the word "paid" so that the stamp may be more effectually cancelled and made incapable of being used again; and in default of so doing he shall incur a penalty not exceeding Twenty pounds.

Foreign bills and notes.

Q. Ib. s. 17.

11. If when a foreign bill or note is received by any person who is or becomes the *bonâ fide* holder thereof the adhesive stamp thereon is effectually obliterated and purports and appears to be cancelled it shall so far as relates to such holder be deemed to be sufficiently cancelled; provided that where there is affixed to any such bill or note when received by any such person as aforesaid a proper and sufficient adhesive stamp but the stamp is not duly cancelled it shall be competent to the holder to cancel the same as if he were the person first negotiating the bill or note and upon his so doing the bill or note shall be deemed to be duly stamped and shall be as valid and as available by him and any prior or subsequent holder as it would have been if the stamp had been affixed and cancelled as by law required by the first holder.

But this shall not relieve any person who ought to cancel such stamp from any penalty incurred by not cancelling the same as required by law.

COMPANY: MEMORANDUM AND ARTICLES.

Memorandum and articles to be stamped.

Cf. N.S.W. 1920 No. 47, s. 58.

Section 11A inserted by No. 5 of 1929, s. 3.

11A.—(1.) A memorandum or articles of association shall not be delivered to the Registrar of Joint-stock Companies unless duly stamped.

(2.) Notwithstanding anything to the contrary in any other Ordinance the Registrar of Joint-stock Companies shall not issue

any certificate of incorporation or registration unless the duty payable in respect thereof has been paid.

COMPANY: SHARE CAPITAL.

11B.—(1.) A statement of the amount which is to form the nominal capital of any company to be registered under Part I Part II or Part V of the *Companies Ordinance*, 1912-1926, shall be delivered to the Registrar of Joint-stock Companies and every such statement shall before delivery as aforesaid be charged with an *ad valorem* stamp duty as set out in the Schedule hereto.

Charge of duty on capital of limited liability companies. See N.S.W. 1920 No. 47, s. 59.

Section 11B inserted by No. 5 of 1929, s. 3.

(2.) A statement of the amount of any increase of registered capital of any company registered under Part I Part II or Part V of the *Companies Ordinance*, 1912-1926, shall be delivered to the Registrar of Joint-stock Companies and every such statement shall before delivery as aforesaid be charged with an *ad valorem* stamp duty as set in the Schedule^(4a) hereto and every such delivery shall be made within fifteen days after adoption of the resolution by which the registered capital is increased and in default of that delivery the duty with interest thereon at the rate of seven per centum per annum from the adoption of the resolution shall be a debt to His Majesty recoverable from the company: Provided however that in the case of a company registered under Part V such statement of the amount of any increase of registered capital shall be delivered as aforesaid within fifteen days after the receipt by the company in the Territory of Papua of a copy of the resolution or other authority authorizing such increase.

(3.) The Registrar of Joint-stock Companies shall not register any company liable under the provisions of Subsection (1.) hereof to pay stamp duty or any increase of registered capital liable to duty under the provisions of Subsection (2.) hereof until such duty has been paid.

12. Penalties under this Ordinance or the regulations may be recovered before a court of summary jurisdiction; but this shall not apply to offences under Section 4.

Recovery of penalties.

13. The Lieutenant-Governor⁽⁵⁾ may make such regulations⁽⁶⁾ and forms as may be necessary for carrying out the provisions of this Ordinance. On publication in the *Gazette* they shall have the force of law. They may provide penalties for the breach of any regulation not exceeding Ten pounds.

Regulations.

(4a) The words "set in the Schedule" appeared in the original amendment Ordinance. *Semble*, "set out in the Schedule" was intended.

(5) See Section 19(2) of the *Ordinance Interpretation Ordinance*, 1911-1940.

(6) See the *Stamp Duties Regulations*, printed on p. 4204.

STAMP DUTIES—

SCHEDULE.

BILLS OF EXCHANGE—	£	s.	d.
Inland bill of exchange promissory note draft or order for the payment of any sum of money not exceeding £100 for every £25 and also for any fractional part of £25	0	0	6
And where the same shall exceed £100 then for every £50 and also for any fractional part of £50	0	1	0
Foreign bill of exchange promissory note draft or order drawn in but payable out of the Territory of Papua—			
If drawn singly or otherwise than in a set of two or more	{ The same duty as on an inland bill of the same amount a n d tenor.		
If drawn in sets of two or more for every bill of each set where the sum payable thereby shall not exceed £50	0	0	6
And where it shall exceed £50 and not exceed £100	0	1	0
And where the same shall exceed £100, then for every £50, and also any fractional part of £50	0	0	6
Exemption from the foregoing duties on bills of exchange and promissory notes—			
All debentures Treasury bills and promissory notes for the payment of money on demand issued by the Government of Papua;			
All bills of exchange or promissory notes issued for Government Services to the Treasurer.			
Exemption from the foregoing duties on bills of exchange and promissory notes but not from any other duty to which the same may be liable—			
All promissory notes for the payment of money on demand issued within the Territory of Papua by any company or firm carrying on the business of banker and approved by the Treasurer.			
Bill of exchange promissory note draft or order drawn or indorsed out of the Territory for payment for money	{ The same duty as on an inland bill of the same amount a n d tenor.		
Exemption from the foregoing duties on bills of exchange and promissory notes drawn or indorsed out of the Territory—			
All bills of exchange promissory notes drafts or orders drawn or indorsed out of the Territory for the payment of money for the use of His Majesty;			
All bills drafts or orders for the payment by any company or firm carrying on the business of banker of any sum of money though not made payable to the bearer or to order and whether delivered to the payee or not and all writings or demands entitling any person to the payment by any such company or firm of any sum of money whether the person to whom payment is to be made shall be named or designated therein or not or whether the same shall be delivered to him or not shall respectively be deemed to be bills drafts or orders for the payment of money chargeable with stamp duty as if the same had been made payable to bearer or to order.			
BILL OF LADING for any goods merchandise or effects to be carried to any place beyond the boundaries of the Territory—			
For every such bill of lading or copy thereof	0	0	6

Stamp Duties Ordinance, 1909-1932.

COMPANIES—	£	s.	d.	Item "Companies" inserted by No. 5 of 1929, s. 4.
Upon the amount of the nominal capital of any company to be registered under Part I, II or V of the <i>Companies Ordinance</i> , 1912-1926—				
For every £500 and any fraction of £500 over every multiple of £500	0	10	0	
Upon the amount of any increase of the registered capital of any company registered as aforesaid as shown by the statement delivered in accordance with Subsection (2.) of Section 11B hereof.				
For every £500 and any fraction of £500 over every multiple of £500	0	10	0	
Provided that no company shall be liable to pay in respect of nominal capital on registration or afterwards any greater amount of stamp duty than £100 taking into account in the case of stamp duty payable on an increase of capital after registration the duty paid on registration.				Proviso added by No. 2 of 1932, s. 2.
Upon every memorandum of association accompanied by articles of association	1	0	0	
Upon every memorandum of association where Table A is adopted	2	0	0	
Upon every articles of association	1	0	0	
Upon every certificate of incorporation or registration ..	5	0	0	
DRAFT or order for the payment of any sum of money to the amount of Twenty shillings and upwards to the bearer or to order on demand	0	0	1	
Exemptions from the preceding duties on drafts or orders—				
All cheques drawn by officers of the Government for public purposes and upon the forms provided for the purpose.				.
RECEIPT or discharge given for any sum of money for Forty shillings and upwards	0	0	1	
Exemptions from the preceding duties on receipts—				
Receipts given for or upon the payment of money to or for the use of His Majesty;				
Acknowledgment given for money deposited in any banks or with any company or firm to be accounted for: Provided that this exemption shall not extend to receipts or acknowledgments for sums paid or deposited for or upon any letters of allotment of shares or in respect of calls upon any scrip or shares of or in any joint stock or other company or intended company which said last-mentioned receipts or acknowledgments by whomsoever given shall be liable to the duty charged upon receipts;				
All receipts or discharges given by any seaman labourer or manual worker for the payment of wages and all receipts given by aboriginal natives of Papua.				