CHAPTER 370

STAMP

STAMP RULES

G.N. 302/1927
G.N. 134/ 1934
G.N. 56/1945
5 of 1987

(SECTION 28)

[Commencement 1st November, 1927]

Title.

1. These Rules may be cited as the Stamp Rules.

Interpretation.

2. In these Rules, unless the context otherwise requires —

"Act" means the Stamp Act, and includes any Act passed in amendment thereof or in substitution therefor.

Embossed stamp dies to be obtained.
G.N. 134/1934.; 5 of 1987, s. 2.

3. Embossed stamp dies of the face value of 10c. 20c., $4, $20, $40, and $80 shall be obtained and kept at the Treasury.

Treasurer responsible for the dies.

4. The Treasurer shall be responsible for the care, use and custody of the dies.

Payment to be made to the Treasury.
G.N. 134/1934.

5. Any person wishing to have a document stamped with embossed stamps for any amount which equals or exceeds the sum of 10c. shall take the document to the Treasury, pay the amount for which he wishes the document stamped and obtain a receipt therefor.

Stamping of document with embossed stamps.

6. Upon receipt by the Treasurer of the amount in question he shall cause the document to be embossed with stamps to the face value of the amount he has received.

Recording of embossed stamped document.

7. Any person wishing to record a document which has been stamped with embossed stamps shall take the same to the Registry of Records and at the same time shall exhibit to the Registrar General the receipt or duplicate receipt received from the Treasurer as having been paid for the amount of the face value of the stamps embossed upon the document.

Duplicate receipt.

8. If a person who wishes to record a document which has been stamped with embossed stamps has lost the receipt a duplicate receipt shall be issued to him from the Treasury and such receipt shall have written across the face thereof in red the words "Duplicate Receipt".

Registrar to check stamps on document with receipt.

9. The Registrar General shall compare the amount of the face value of the stamps embossed on the document with the amount mentioned in the Treasurer's receipt or duplicate receipt as having been paid to the Treasurer and shall see that the amounts correspond.

Receipts accountable as stamp duty.

10. The amount received by the Treasurer in respect of the use of the embossed stamp dies shall be brought to account by him as stamp duty.

Adhesive and embossed stamps may be used together.

11. Adhesive stamps may be used with or without embossed stamps.

Stamps may be cancelled by impress stamp.

12. The stamps on any instrument required by the Act to be issued or filed in any court or issued by, delivered to or exhibited to, or deposited with any public officer may be cancelled by a rubber or other suitable impress stamp bearing the name of the department or officer effecting such cancellation and showing the date of the cancellation.

Head of department responsible for stamps.

13. The head of every department shall be responsible for the care and custody of any impress stamp used in his department.

Stamping of insufficiently stamped document by the Treasurer.

14. When a document which is unstamped or is insufficiently stamped is taken to the Treasurer for the purpose of being stamped in accordance with section 17 of the Act, the person taking the document shall, if adhesive stamps are to be used, also take the necessary stamps which shall be produced to the Treasurer and affixed to such document by such person at the Treasury; the stamps affixed to any such instrument may be cancelled by some person other than the Treasurer:

Provided that such stamps are cancelled under the direction of the Treasurer who authenticates the same by writing his name or initials near thereto.

Impress stamp for stamp duty and penalty.

15. The stamp duty and penalty (if any) payable in accordance with section 19(1) of the Act may be denoted by means of an impress stamp in the form following and

the officer causing any instrument to be so stamped shall place his initials and official designation in the space on the stamp provided for that purpose:

STAMP ACT

SECTION 19

Duty .....
Penalty.....
Officer.....
Rate.....

16. Notwithstanding the other provisions of these Rules, where the stamp duty on any instrument exceeds the sum of eighty dollars the Treasurer or Assistant Treasurer may, in lieu of stamping such instrument with embossed stamps, endorse on the instrument in writing a certificate in the form following: Stamp duty over $80. *G.N. 56/1945.*

"Stamp duty of ..... dollars. ..... and ..... cents paid, *vide* —

Revenue receipt no ..... dated ..... day of ..... 20 ….

(Signed) …….....
Treasurer/Assistant Treasurer"

17. Every stamp cancelled in accordance with these Rules shall be so cancelled as to prevent their subsequent use. Stamps to be effectively cancelled.

18. Every person who without authority cancels any stamp with any impress stamp provided for by these Rules shall be liable on summary conviction to a fine of one hundred dollars. Penalty. *5 of 1987, s. 2.*

STAMPS (COMPOUNDING OF DUTY) REGULATIONS

G.N. 45/1943
G.N. 235/1956
G.N. 84/1957
G.N. 94/1957
G.N. 136/1957
G.N. 230/1957
G.N. 39/1961
S.I. 14/2000

(SECTION 32)

[Commencement 13th February, 1943]

1. These Regulations may be cited as the Stamps (Compounding of Duty) Regulations. Short title.

2. In these Regulations, unless the context otherwise requires — Interpretation.