

STAMP DUTIES REGULATIONS. ⁽¹⁾

Regulations 1935, No. 3.

1. These Regulations may be cited as the *Stamp Duties Regulations*.⁽¹⁾ Short title.

2. Any person who is a party to or has a direct interest in any executed instrument who desires to obtain the opinion of the Treasurer under section 17 of the *Stamp Duties Ordinance 1927-1933*⁽²⁾ with reference to the instrument, or the solicitor or duly authorized agent of such person, shall make an application in accordance with the form in the Schedule to these Regulations. Application for opinion of Treasurer.

3.—(1.) The instrument with reference to which an application under the last preceding regulation is made, together with any other instrument upon which the duty to be assessed may depend, and also an abstract of the instrument with reference to which the application is made, shall be produced to the Treasurer with the application, and the Treasurer shall, as soon as conveniently may be, note his opinion and assessment (if any) on the application and forward a copy of his opinion and assessment (if any) to the person who made the application. Instruments to be produced to Treasurer.

(2.) A deed of settlement or gift, when produced, shall be accompanied by a statement by a trustee of, or some person acquiring an estate or interest in, the property the subject of the deed of settlement or gift, of the particulars and value of the property, verified by a statutory declaration.

(3.) Where, on the production of a deed of settlement or gift, the Treasurer requires an independent valuation, he shall nominate the person to value the property the subject of the deed of settlement or gift, and the valuation made by the nominee shall be produced to the Treasurer and retained by him.

4. After an instrument produced under the last preceding regulation for his opinion has been stamped under section 17 of the *Stamp Duties Ordinance 1927-1933*,⁽²⁾ the Treasurer shall return the instru- Return of instruments after stamping.

(1) Particulars of these Regulations are as follows:—

Ordinance under which made.	Date on which made by Administrator.	Date on which published in <i>N.G. Gaz.</i>	Date on which took effect.
<i>Stamp Duties Ordinance 1927-1941</i>	8.4.1935	15.4.1935	15.4.1935 (<i>N.G. Gaz.</i> of 15.4.1935)

(2) Now the *Stamp Duties Ordinance 1927-1941*.

STAMP DUTIES—

ment, together with any other instrument that may have been produced in evidence, to the person who made the application under regulation 2 of these Regulations.

Withdrawal of instruments before payment of duty.

5. Any instrument produced under regulation 3 of these Regulations for his opinion may be withdrawn from the Treasurer before payment of the duty and penalty (if any) chargeable on it, and, after one month from the production of any instrument under regulation 3 of these Regulations, the Treasurer may return it to the person producing it, whether the duty is assessed or not.

Retention of abstract, &c.

6. Where any abstract, statement, valuation, or declaration bearing on the question of duty is produced to the Treasurer, it shall be retained by him.

Record of instruments produced for opinion.

7. A record shall be kept of all instruments produced to the Treasurer under regulation 3 of these Regulations, for his opinion, showing—

- (a) the date of production of the instrument;
- (b) the nature and date of the instrument, and the parties to it;
- (c) the opinion of the Treasurer, and the date on which the opinion was given;
- (d) the amount of duty assessed (if any), and the penalty (if any); and
- (e) the date of return of the instrument, and the receipt for it.

Reg. 2.

THE SCHEDULE.

TERRITORY OF NEW GUINEA.

Stamp Duties Ordinance 1927-1933.

APPLICATION FOR OPINION OF TREASURER.

I ^(a) of ^(b) the executed instrument described hereunder and produced herewith, do hereby require the Treasurer to express his opinion with reference to that instrument, upon the following questions:—

Whether it is chargeable with any duty; and

With what amount of duty it is chargeable.

Nature of instrument:

Date of instrument:

Names of parties to instrument:

Dated this _____ day of _____, 19 _____

Signature.

(a) Name.

(b) Address and occupation.

(c) Insert "being a party to [or having a direct interest in]" or "being the solicitor [or duly authorized agent] of [name] of [address and occupation] who is a party to [or has a direct interest in]".

Stamp Duties Regulations.

The application may be accompanied by a submission as to whether the instrument is chargeable with any duty, or as to the amount of duty chargeable, stating the reasons for the opinion.

Where any instrument other than that referred to in the application is produced to the Treasurer with the application, particulars of the instrument shall be indorsed on the application.