

Appendix 1

Cape of Good Hope Stamp Duties and Fees

Preamble

The primary base of the Cape of Good Hope stamp duties was Act No.3 of 1864, titled 'An Act for Regulating the Duties upon Stamps and Licenses'. This was modified and updated from time to time. In making a summary of these sometimes lengthy Acts, obviously much detail has been lost, and with it also some clarity.

The basic 1864 stamp duties and the main subsequent modifications and additions are summarised as follows in the sections as laid out in the Acts. The 1864 categories are maintained as a framework as far as possible, but where the 1864 Act has been superseded, only the new regulations are shown.

1 Admiralty Court

(This section absorbed in the Fees of Office section)

2 Agreements

Act No 13 of 1870

The stamp duty on lease agreements were:

Annual lease or rent payment	Stamp duty
£10 to £20	£0 2s 0d
£20 to £30	£0 3s 0d
£30 to £40	£0 4s 0d
£40 to £50	£0 5s 0d
£50 to £100	£0 10s 0d
Every additional £100 or part thereof	£0 10s 0d

In case of assignment of a lease prior to its expiration, such assignment would be liable for stamp duty at half the rate of the full lease. In addition, for every £100 given by way of a fine or a gift, and proportionally for a greater or lesser sum, the stamp duty was £1.

Act No. 20 of 1884

Reconfirmed the stamp duties in existence, and made every lease exceeding one year liable for stamp duty for the full lease period at the time the lease was formalised. Part years would be counted as full years for the purpose of stamp duties. Also further explanation of how the more unusual leases would be handled was added. For example, if no fixed period of the lease was stipulated, stamp duty would initially be for the equivalent of 3 years, and if the lease was partly for a definite and partly indefinite period, the definite period would be liable for stamp duty at the normal rate, but the indefinite period would subsequently be charged at double the normal rate.

3 Arbitration and Awards

Act No. 3 of 1864

For every deed of submission to arbitrators, the stamp duty was 5s. For arbitration awards the stamp duty was:

Sum Awarded	Stamp duty
Under £100	£0 2s 0d
Every additional £100 or part thereof	£0 1s 0d
Every award other than payment of money	£0 5s 0d

Where the sum or matter in dispute was under £10 in value, both the submission and award were exempt from stamp duty.

4 Bills, Notes and Cheques

Act No. 13 of 1870

For every bill of exchange, promissory note or bank post bill below £50, the stamp duty was 6d. For amounts between £50 and £100, it was 1s, and for every additional £100 or part thereof, it was a further 1s. Stamp duty on cheques remained at 1d per cheque.

5 Ships

Act No. 3 of 1864

Bills of sale of British ships for up to £100, stamp duty of 5s, and for every additional £100 or part thereof, a further 5s. Sale of foreign ships did not have Cape of Good Hope stamp duty charged.

For bonds or mortgages of ships, both British or foreign, the stamp duties were:

Bond or mortgage sum secured	Stamp duty
Up to £50	£0 4s 0d
£50 to £100	£0 7s 0d
£100 to £200	£0 10s 0d
Every additional £100 or part thereof	£0 5s 0d

For bills of lading, stamp duty on each copy was 6d. For charter-parties of ships, British or foreign, for every 100 tons of ship tonnage, or part thereof, stamp duty of 5s (ships below 25 tons were exempt from stamp duty).

Act No. 13 of 1870

Confirmed the stamp duties in existence, brought the Sea Protest stamp duty of 10s from section 16 (Miscellaneous) to this section on Ships, and also added two additional stamp duties. These were on certificates of survey of a ship, for insurance, repairs or other reasons, a stamp duty of 1s, and for the act of abandonment of a ship, stamp duty of 2s 6d.

6 Broker's Notes

Act No. 38 of 1887

For every bought note and every sold note, stamp duty was revised to 3d

7 Donations

Act No. 3 of 1864

For donations of money from £25 to £100, the stamp duty was 5s, and additional 5s for every additional £100 or part thereof. When the donation is not money, the stamp duty was also 5s. Donations less than £25, and donations for religious or charitable purposes, were exempt from stamp duty.

8 Transfers and Mortgages

Act No. 13 of 1870

This whole section was revised under this Act. The revised stamp duties for registration of transfers with the Registrar of Deeds were:

Transfer value	Stamp duty
Below £10	£0 2s 0d
£10 to £20	£0 3s 0d
£20 to £35	£0 4s 0d
£35 to £50	£0 6s 0d
£50 to £100	£0 8s 0d
£100 to £150	£0 12s 0d
£150 to £200	£0 15s 0d
£200 to £300	£1 0s 0d
£300 to £400	£1 5s 0d
£400 to £500	£1 10s 0d
£500 to £700	£2 0s 0d
£700 to £1,000	£3 0s 0d
Each additional £100 or part thereof	£0 5s 0d

The revised stamp duties for mortgage bonds registered with the Registrar of Deeds, and general mortgages, commonly called 'notarial bonds' were:

Amount secured by bond	Stamp duty
Below £10	£0 2s 0d
£10 to £20	£0 3s 0d
£20 to £30	£0 5s 0d
£30 to £50	£0 7s 6d
£50 to £100	£0 10s 0d
£100 to £150	£0 15s 0d
£150 to £200	£1 0s 0d
£200 to £300	£1 5s 0d
£300 to £400	£1 10s 0d
£400 to £500	£2 0s 0d
£500 to £600	£2 10s 0d
£600 to £700	£3 0s 0d
£700 to £800	£3 10s 0d
£800 to £900	£4 0s 0d
£900 to £1,000	£5 0s 0d
Every additional £100 or part thereof	£0 6s 0d

On deeds of 'Kinderbewys' assessed before notaries for securing the portions of minors, the stamp duty was half the stamp duty on the equivalent amount secured on mortgage bonds registered with the Registrar of Deeds. Cession of mortgage bonds was subject to a stamp duty one quarter of the stamp duty of the original mortgage bond.

9 Liquidation Accounts

Act No. 3 of 1864

For net assets under insolvent estates, the stamp duties were:

Asset value	Stamp duty
Below £100	£0 1s 6d
£100 to £150	£0 2s 6d
£150 to £200	£0 5s 0d
£200 to £300	£0 7s 6d
£300 to £400	£0 10s 0d
£400 to £500	£0 12s 6d
£500 to £600	£0 15s 0d
£600 to £800	£1 0s 0d
£800 to £1,000	£1 10s 0d
£1,000 to £1,250	£2 0s 0d
£1,250 to £1,500	£2 10s 0d
£1,500 to £2,000	£3 15s 0d
£2,000 to £2,500	£4 10s 0d
£2,500 to £3,000	£6 0s 0d
£3,000 to £3,500	£7 10s 0d
£3,500 to £4,000	£9 0s 0d
£4,000 to £4,500	£10 10s 0d
£4,500 to £5,000	£12 0s 0d
£5,000 to £5,500	£13 10s 0d
£5,500 to £6,000	£15 0s 0d
£6,000 to £7,000	£16 10s 0d
£7,000 to £8,000	£18 0s 0d
£8,000 to £10,000	£20 0s 0d
Every additional £100 or part thereof	£0 5s 0d

Every deed assigning property in trust for creditors was liable to stamp duty of 1s.

10 Customs

Act No. 3 of 1864

For every bond, import or export, relating to bonded goods, the stamp duty was 2s 6d for a value up to £500, and for every additional £100 value, or part thereof, a further stamp duty of 6d. Also, for each form of entry, inwards or outwards, a stamp duty of 6d was due.

11 Insurance Policies

Act No. 3 of 1864

The stamp duties on insurance policies were:

Type of policy and insured amount	Stamp duty
Marine: Every £100 or part thereof insured	£0 0s 6d
Time: Every £100 or part thereof	
For less than 6 months	£0 1s 6d
For more than 6 months	£0 2s 6d
Fire: Every £100 or part thereof	£0 0s 6d
Life: Every £100 or part thereof	£0 0s 6d

Where premiums on any life or fire insurance policy were paid annually, the receipts for the annual payment would have a stamp duty. This was ½d for each £1 or part thereof of premium payment for life insurance. For fire insurance this was 6d for each £100 or part thereof of the sum insured.

This meant that the fire insurance had to pay stamp duty twice, once on the policy, and the same amount again on the receipt for the premium payment on the insurance. The ½d stamp duty on the life insurance premium payment was the only duty of ½d that existed, and was therefore the reason that the ½d revenue stamps were issued.

Act No. 20 of 1884

Added stamp duty of 3d for every £100 or part thereof to payments made against insurance claims, and for annual premium receipts for accident insurance policies, 1d for each £1 of annual premium.

Act No. 40 of 1905

This was the Workman's Compensation Act, and provided for a stamp duty of 3d on every insurance policy and every renewal of such policy (the renewal clause was actually from Act 41 of 1906) for workmen that paid an annual premium of less than £1, and a stamp duty of 1s when the annual premium exceeded £1.

12 Wills and related documents

Act No. 3 of 1864

Wills could be written and stamp duty of 2s 6d paid, but this was not a requirement. When wills were registered, if they already had the stamp showing the payment of 2s 6d duty, no further stamp duty was required. If 2s 6d stamp duty had not been previously paid, on registration, a stamp duty of 5s was charged.

A document for the repudiation of an inheritance required a stamp duty of 1s 6d. Every inventory of an estate or part thereof, without a valuation, required a stamp duty of 1s 6d for the first sheet, and 1s for each subsequent sheet. Every inventory of an estate, or part thereof, with a valuation was subject to the following stamp duties:

Estate inventory value	Stamp duty
Below £50	£0 1s 0d
£50 to £100	£0 2s 0d
£100 to £200	£0 3s 0d
£200 to £300	£0 4s 0d

Estate inventory value	Stamp duty
£300 to £400	£0 5s 0d
£400 to £500	£0 6s 0d
£500 to £750	£0 7s 6d
£750 to £1,000	£0 10s 0d
£1,000 to £1,500	£0 15s 0d
Every additional £100	£0 1s 0d

No inventory of an estate either with or without valuation, would be liable for stamp duty in excess of £1.10s. Stamp duty on any notarial deeds of assumption, substitution, or surrogation under any power contained in a will was 2s 6d.

13 Receipts for Inheritances

Act No. 3 of 1864

This section applied to deaths that occurred prior to 1864, when succession (or inheritance) tax was introduced.

14 Land Grants and Land Rents

Act No.3 of 1864

The grant of land on Quitrent was subject to stamp duty:

Amount of land granted	Stamp duty
Less than 10 morgen	£0 10s 0d
10 to 30 morgen	£1 0s 0d
30 to 50 morgen	£1 10s 0d
50 to 60 morgen	£2 0s 0d
60 to 80 morgen	£2 10s 0d
80 to 100 morgen	£3 0s 0d
Over 100 morgen	£4 0s 0d

The receipt for the annual payment of Quitrent was also subject to stamp duty:

Amount of land on which rent paid	Stamp Duty
Less than 5 morgen	£0 0s 3d
5 to 10 morgen	£0 0s 6d
10 to 50 morgen	£0 1s 0d
50 to 100 morgen	£0 2s 0d
100 to 500 morgen	£0 4s 0d
Over 500 morgen	£0 7s 6d

15 Licenses

Act No. 20 of 1884

Expanded the list and revised the fees for licenses, which were all still payable using revenue stamps. Annual licenses were required for:

Type of annual license	License fee
Baker	£5 0s 0d
Butcher	£5 0s 0d
Keeping a public billiard table	£10 0s 0d
Keeping a public bagatelle table	£3 0s 0d
Hawker, trade in one Division	
Max one vehicle	£3 0s 0d
Each additional vehicle	£1 0s 0d
Hawker, trading generally	
Max one vehicle	£10 0s 0d
Each additional vehicle	£3 0s 0d
Wholesale dealer	£15 0s 0d
Retail dealer	£3 0s 0d
Auctioneer	£10 0s 0d
Keeping a bonded warehouse	£20 0s 0d
Dealing in gunpowder	£5 0s 0d
Apothecary, chemist and druggist	£5 0s 0d
Broker	£5 0s 0d
5944990 Pawnbroker	£25 0s 0d
Manufacturing jams, preserves, and confectionery for sale	£5 0s 0d
Wharf dingy plying for hire	£0 10s 0d
Other boat for transport of goods or passengers	
10 tons or less	£1 0s 0d
More than 10 tons	£1 10s 0d
Steam launch plying for passengers	£2 0s 0d
Steam tug	£10 0s 0d
Hulk used for storing coal	£20 0s 0d

These annual licenses all automatically expired on 31 December, regardless as to when they had been granted. However, if they had been granted after 1 July (rather than 1 June as had previously been the case), only half the annual license fee, payable in revenue stamps, had to be paid.

Special licenses for hunting game for a season had a stamp duty of 10s, while one for solemnization of marriage was £5. Admission to practise in the Cape Colony also required a special license, these fees were:

Admission to practise as	License fee
Advocate or attorney	£20 0s 0d
Notary or conveyancer	£12 10s 0d
Translator	£2 10s 0d
Medical practitioner or land surveyor	£5 0s 0d
Apothecary, chemist, druggist, or dentist	£2 10s 0d

Also for every hulk or condemned vessel in any port or harbour, not used for storing coal, until either broken up or removed, a special license was required. The cost of the license was £25 for the first 6 months, £30 for the second 6 months, and £35 for each additional 6 months.

Act No. 38 of 1887

Amends and further explains the stamp duties relating to licenses.

General dealer's license replaces both that of wholesale dealer and that of retail dealer, and the license fee for a general dealer was £3. In addition an Importer's license was set at £12, and this was in addition to any other license the importer may have. The new license for an Agent for a foreign firm was set at £25.

Also, a licensed retailer of wines and spirits (not having a general dealers license), could obtain a license for dealing in aerated waters and tobacco and cigars for £1.10s. A license to be a dealer in aerated waters (not having a general dealers license or a retailer of wines and spirits license) was also charged at £1.10s.

Act No. 39 of 1908

Amended and expanded the license fees. The general dealer's license became £2.10s half yearly, or £5 yearly. The importer's license (in addition to any other license fee paid) was changed to reflect the value of the items imported as follows:

Value of imported goods	License fee (stamp duty)
£1,200 to £2,000	£10 0s 0d
£2,000 to £5,000	£20 0s 0d
£5,000 to £10,000	£30 0s 0d
£10,000 to £20,000	£40 0s 0d
£20,000 to £30,000	£50 0s 0d
£30,000 to £40,000	£60 0s 0d
£40,000 to £50,000	£70 0s 0d
Above £50,000	£100 0s 0d

License for agents for a foreign firm became £25 half yearly, and £50 yearly. For each additional foreign firm represented a license fee of an additional £5 (but not to exceed an additional £50) was charged.

A license to practise as an apothecary, chemist, or druggist became £3.15s half yearly, and £7.10s yearly. A game license for a hunting season was raised to £1. Also some new annual licenses were added:

Type of license	Fee (stamp duty)
Commercial traveller	£5 0s 0d
Retail tobacco sale	£3 0s 0d
Sale of patent and proprietary medicine (if not under apothecary, chemist, or druggist license)	£1 0s 0d

Sale of patent and proprietary medicines were also subject to stamp duty based on the retail sales value of the contents of each containing bottle, packet or box as follows:

Retail Price not exceeding	Stamp Duty
1s 6d	£0 0s 2d
2s 6d	£0 0s 4d
4s	£0 0s 6d
10s	£0 1s 6d
£1	£0 2s 6d

Retail Price not exceeding	Stamp Duty
£1 10s	£0 4s 6d
£2 10s	£0 10s 0d
Over £2 10s	£1 0s 0d

Permits needed to be obtained for individuals who were not traders to purchase cartridges. Depending on the type and number of cartridges, the permit cost was either 6d or 1s. It was also 6d per lb for a permit to purchase gunpowder.

Also all agreements in writing not otherwise liable to stamp duty were liable to a duty of 1s, and every solemn declaration (not otherwise required to be stamped) made in connection with private transactions, arrangements, or agreements, was liable for a stamp duty of 6d.

16 Miscellaneous

Act No. 20 of 1884

Revised and expanded the list of miscellaneous stamp duties, which now became:

Type of document	Stamp duty
Affidavit	£0 3s 0d
Ante-nuptial contract	£1 0s 0d
Articles of partnership	£2 0s 0d
Act of suretyship	£0 2s 0d
Notarial protest of bill or note:	
£10 to £40	£0 2s 6d
Over £40	£0 5s 0d
Notarial certificate of bill, note or cheque:	
Below £40	£0 1s 0d
Above £40	£0 2s 6d
Notarial attestation of:	
Any instrument not otherwise stamped	£0 1s 0d
True copy of any instrument	£0 1s 0d
Notarial special power of attorney	£0 1s 0d
Notarial act not otherwise stamped	£0 1s 0d
Certificate of authentication	£0 15s 0d
Proxy to vote at shareholder meeting	£0 0s 1d
General power of attorney:	
Sales, transactions of ships or land or mortgage	£1 0s 0d
Other multiple transactions	£0 10s 0d
General substitution for power of attorney:	
Ships or land or mortgages	£0 10s 0d
Other multiple transactions	£0 5s 0d
Other single transactions	£0 1s 0d
Special power of attorney:	
Not otherwise provided for	£0 1s 0d
Substitution for such power of attorney	£0 0s 6d
Receipt for payment above £1	£0 0s 1d
Letter of allotment or renunciation of share in a company	£0 0s 3d
Scrip certificate, scrip or share certificate denoting share ownership every £10 of subscribed capital or part thereof	£0 0s 3d

Type of document	Stamp duty
Transfer of shares for every £10 of subscribed capital or part thereof	£0 0s 1d
Company debenture, for every £100 or part thereof	£0 5s 0d
Transfer or cession of debenture, for every £100 or part thereof	£0 2s 0d
Fixed deposit receipt, for each £100 or part thereof and for each year or part thereof	£0 1s 0d
Renewal or continuation of fixed deposit receipt, for each £100 or part thereof and for each year or part thereof	£0 1s 0d

17 Joint Stock Companies

Act No. 3 of 1864

Joint stock companies were required to take out an annual license paid in revenue stamps, charged at 1s for every £100 of subscribed capital. Mutual assurance companies and building societies not having capital stock needed an equivalent license charged at 1s for every £100 or part thereof of the accumulated fund of such company. (Reconfirmed in Act No 43 of 1898)

Act No. 25 of 1892

Lists fees to be paid to the Registrar upon the registration of companies under this Act. These were:

Registration of company	Fee (stamp duty)
Nominal capital:	
Up to £2,000	£2 0s 0d
Each additional £1,000 or part thereof from £2,000 to £5,000	£1 0s 0d
Each additional £1,000 or part thereof from £5,000 to £100,000	£0 5s 0d
Each additional £1,000 or part thereof above £100,000	£0 1s 0d

Act No. 43 of 1898

Each scrip certificate, scrip or share in any company, colonial or foreign, a stamp duty of 3d was charged for every £10 of subscribed capital or part thereof. For transfer of each scrip certificate, scrip or share, the stamp duty charged was 1d for every £10 of subscribed capital or part thereof.

Act No. 39 of 1908

Each scrip certificate, scrip or share in any company, colonial or foreign, a stamp duty of 1s was now charged for every £10 of subscribed capital or part thereof. For any registered transfer of such instrument, the stamp duty now charged was 6d for every £10 of subscribed capital or part thereof. For every debenture issued by any company a stamp duty of 1s was charged for every £10 or part thereof, and for transfer or cession of any debenture not payable to bearer, a stamp duty of 6d for every £10 or part thereof was charged.

18 Court Fees (included in Fees of Office)

Fees of Office (replacing 1 Admiralty Court and 18 Court Fees)

Act No. 20 of 1884

Provided for new and increased fees of office, covering the Deeds Registry Offices, the court offices, and for the courts themselves, replacing the previous Court Fees section from Act No. 3 of 1864.

I. Deeds Registry Offices in Cape Town, Kimberley, and King William's Town.

Type of document or service	Fee (stamp duty)
Preparation of deed of transfer or hypothecation	£2 0s 0d
Registration of these deeds prepared elsewhere	£1 0s 0d
Registration of notarial bond or obligation, for each debtor and surety respectively	£0 6s 0d
Registration of ante-nuptial contract or notarial contract of servitude:	
Office where first registered	£1 0s 0d
Any office where subsequently registered	£0 6s 0d
Application to search Register of Transfers and Hypothecations, each letter searched	£0 1s 0d
Each inspection for each name in Debt or Land Register, or each bond, deed or contract	£0 2s 0d
Office copies of documents:	
Up to 4 folios of 100 words	£0 5s 0d
Each additional folio of 100 words	£0 0s 6d
All acts in the Deeds Registry Office not already covered	£0 3s 0d
Each deduction from a diagram	£0 10s 0d

II. Offices of the Master of the Supreme Court and the Master of the High Court of Griqualand.

a. Orphan Chamber Branch

Type of document or service	Fee (stamp duty)
Filing and registering any will or codicil	£0 10s 0d
Application to search Index of Names of Deceased, for each name searched for	£0 1s 0d
Application to search Index of Names of Executors, Tutors, Curators, or Sureties, for each name searched for	£0 3s 0d
Inspection of any will:	£0 2s 0d
Liquidation accounts, one account	£0 2s 0d
Liquidation accounts, each subsequent account	£0 1s 0d
Any other document	£0 1s 0d
Office copies of wills or other documents:	
One folio of 100 words	£0 3s 0d
Each additional folio of 100 words	£0 1s 0d
Letters of administration as executor testamentary, certificates of appointment:	
Value of estate up to £40	£0 10s 0d
Value of estate above £40	£1 0s 0d
Letters of confirmation of appointment of tutors testamentary or curators, each	£0 10s 0d
Edicts, including cost of publication in the <i>Government Gazette</i>	£1 0s 0d
Attending a meeting of next-of-kin, legatees, or creditors of deceased persons, minors, or absentees	£0 10s 0d
Approving security given by executors, tutors or curators	£0 5s 0d
Filing deeds of assumption, each deed	£0 10s 0d
Filing each act repudiating an inheritance	£0 5s 0d
Inventory of an estate	
Without valuation:	
First folio not exceeding 100 words	£0 3s 0d
Every additional folio of 100 words	£0 2s 0d
With valuation:	
Valuation below £40	£0 1s 0d
Valuation from £40 to £100	£0 3s 0d
Every additional £100 or part thereof	£0 1s 0d

Type of document or service	Fee (stamp duty)
Registering accounts of executors, Tutors or curators, each	£0 3s 0d
Each report subject to taxation before the court, not less than	£0 10s 0d
Filing and registering any order of court	£0 10s 0d
Certificate on which no other fee payable	£0 3s 0d
Taxing the remuneration of executors, tutors, curators, or appraisers, on every £1 or part thereof of the taxed amount	£0 1s 0d

b. Insolvent and Law Branch

Type of document or service	Fee (stamp duty)
Order of sequestration filed	£0 10s 0d
Order of court filed	£0 3s 0d
Advertisement of meeting of creditors	£0 5s 0d
Attendance of meeting of creditors	£0 12s 0d
Filing account or election of a trustee	£0 10s 0d
Certificate of appointment of a trustee or confirmation of an account	£0 5s 0d
Attendance in matters referred by the court	£1 5s 0d
Report on such attendance:	
Up to 5 folios of 100 words each	£0 10s 0d
Each additional folio	£0 1s 0d
Search or inspection of account or document	£0 1s 0d
Certified copies of documents:	
Up to 4 folios of 100 words each	£0 5s 0d
Each additional folio	£0 1s 0d
Office copies documents not certified:	
Up to 4 folios of 100 words each	£0 2s 6d
Each additional folio	£0 0s 6d
On all moneys received, paid, or distributed by the Master, in pursuance of an order of court	1%

III. In civil cases of the Court of Appeal, the Supreme Court, the Court of the Eastern Districts, the High Court of Griqualand, and the Circuit Courts.

Act No. 43 of 1898

Revised and reduced many of the existing fees. These now became:

Type of document or service	Fee (stamp duty)
Summons for defendant or witness	£0 5s 0d
Warrant of attorney to sue or defend	£0 3s 0d
Declaration or special case	£0 5s 0d
Plea, answer or subsequent pleading	£0 5s 0d
Notice on illiquid default or provisional case	£0 5s 0d
Notice, for hearing, trial, argument or judgement	£0 5s 0d
Certified copies of any document:	
Up to 4 folios of 100 words each	£0 5s 0d
Every additional folio of 100 words	£0 1s 0d
Writ or process of execution or writ of arrest	£0 5s 0d

Type of document or service	Fee (stamp duty)
Affidavit	£0 3s 0d
Petition to appeal to the Queen in Council	£2 0s 0d
Recognizance in appeal or bond of security for restitution	£0 5s 0d
Affixing the seal of the court to a document	£0 5s 0d
Order of rehabilitation or release from sequestration of an insolvent	£1 0s 0d
Every other rule or order of court	£0 5s 0d
Searching for entry, record, or document:	
Through one year	£0 2s 0d
Each additional year	£0 1s 0d
Petition, memorial, notice of motion, or other application to the court filed	£0 3s 0d
Certificate of completion of security on application for rehabilitation	£0 5s 0d
Balance sheet on application for rehabilitation	£0 5s 0d
Taxation of costs, for each £1 or part thereof taxed	£0 1s 0d
Any separate certificate of the amount at which costs had been taxed	£1 0s 0d

The stamps in respect of search fees were affixed in ‘such book or to such instrument or record as the Governor may determine’.

Proceedings in execution of real property under attachment had the following fees:

Type of document or service	Fee (stamp duty)
Extract or certificate from debt registry	£0 5s 0d
Copy of writ filed	£0 5s 0d
Report of account to court	£0 10s 0d
Report of sale to court	£0 10s 0d

19 Magistrates Court Fees

Act No. 43 of 1898

Revised and expanded the court fees for the magistrates courts. The courts included were those of Resident Magistrates and Assistant Resident Magistrates, those of Chief Magistrates and Assistant Chief Magistrates. The revised fees were:

Type of document or service	Fee (stamp duty)
Original subpoena	£0 1s 0d
Authority to sue or defend	£0 1s 0d
Substitution of authority to sue or defend	£0 0s 6d
Affidavit	£0 3s 0d
Bill of costs, for each £1 or part thereof on the amount allowed on taxation	£0 0s 3d
Notice of appeal	£0 5s 0d
Certified copy of record in appeal or otherwise	£0 5s 0d
Certified copy of any single document	£0 1s 0d
Separate certificate of amount at which costs have been taxed	£0 1s 0d

For every original summons, a fee of 3d for each £1 or part thereof of the amount demanded, but the total not to exceed 5s. Also for every writ of execution or attachment a fee of 3d for each £1 or part thereof of the amount (including costs) specified in the writ, but not to exceed 5s.

Penalty for late payment

Under Act No. 3 of 1864, all stamp duty had to be paid within 21 days of execution of a document. If it was tendered for execution after 21 days, but in less than 42 days, the stamp duty to be paid was doubled. If it was tendered after 42 days, but before 62 days, the stamp duty to be paid was trebled. After 62 days documents could only be executed with the special agreement of the Governor of the Cape of Good Hope. This was still valid.

Appendix 2

Natal Stamp Duties and Fees

Preamble

The primary base of the Natal stamp duties was Act No. 43 of 1898, titled 'Act to Consolidate and Amend the Laws relating to Licenses and Stamps'. This remained largely unchanged throughout the Edwardian period. In making a summary of this lengthy Act, obviously much detail has been lost, and with it also some clarity.

The basic 1898 stamp duties and the very few subsequent modifications and additions are summarised as follows in the sections as laid out in the Act. The 1898 Act covers the annual license fees (payable in stamps) and the various stamp duties.

Annual License Fees

Act No 43 of 1898

The annual license fees were:

Annual License Fee	Stamp Duty
Advocate, Attorney, Agent or Broker	£5 0s 0d
Apothecary, Chemist or Druggist	£5 0s 0d
Appraiser or Valuator in Pietermaritzburg or Durban	£5 0s 0d
Elsewhere	£3 0s 0d
Architect	£5 0s 0d
Auctioneer in Pietermaritzburg or Durban	£15 0s 0d
Elsewhere	£5 0s 0d
Baker	£3 0s 0d
Keeping a public billiard table	£7 10s 0d
Bonded Warehouse	£10 0s 0d
Butcher in Any Borough or Statutory Township	£5 0s 0d
Elsewhere	£3 0s 0d
Engineer	£5 0s 0d
Commercial Traveller for business outside Natal	£10 0s 0d
Conveyancer	£5 0s 0d
Dentist	£5 0s 0d
Firearms Dealer	£5 0s 0d
Hawker or Itinerant Trader of imported goods	£5 0s 0d

Annual License Fee	Stamp Duty
Insurance and Assurance Company with Annual receipts over £1,000	£50 0s 0d
Annual receipts under £1,000	£25 0s 0d
Interpreter or Translator	£2 10s 0d
Joint Stock Company in Natal for Each £1,000 or fraction thereof of paid up capital	£1 0s 0d (min £1 and not exceeding £50)
Banks	£100 0s 0d
Company with annual receipts below £1,000	£10 0s 0d
Company with annual receipts below £2,000	£20 0s 0d
Company with Head Office outside Natal	£5 0s 0d
Land Surveyor	£5 0s 0d
Medical Practitioner	£5 0s 0d
Miller in Pietermaritzburg or Durban	£5 0s 0d
Elsewhere	£3 0s 0d
Newspaper Publishers for Each daily newspaper	£10 0s 0d
Other newspapers issued at 2 to 7 day intervals	£5 0s 0d
Notary Public	£5 0s 0d
Pawnbroker	£5 0s 0d
Retail Dealer with Annual receipts above £500	£5 0s 0d
Annual receipts below £500	£2 10s 0d
Stationers, Booksellers	£3 0s 0d
Wholesale Dealer	£10 0s 0d

Act No. 26 of 1905 added a license fee of £5 'Keeping a Native eating-house outside the limits of a municipal borough'

Stamps on Documents

Act No. 43 of 1898

The stamp duties for stamps on documents were:

Type of Document	Stamp duty
Account of administration of any estate: For every £100 or fraction thereof for distribution	£0 5s 0d
Admission to practise as Land Surveyor	£10 0s 0d
Notary Public	£10 0s 0d
Agreement or Contract made in Natal	£0 1s 0d
Appraisement or Valuation for Every £5 or part thereof	£0 0s 3d
Arbitration and Awards for Every deed of submission to arbitration	£0 10s 0d
Every award or umpirage	£0 10s 0d
Assignment of deed	£1 0s 0d
Deed of assumption, substitution, surrogation, appointing executor, guardian curator or trustee	£0 10s 0d

Type of Document	Stamp duty
Bill of exchange or promissory note For every £50 or part thereof	£0 0s 3d
Bill of lading	£0 0s 6d
Bond by which a person is bound	
Not exceeding £100	£0 1s 0d
Exceeding £100	£0 3s 0d
No amount stated	£0 5s 0d
But in bond for purposes of customs, below £100	£0 1s 6d
Exceeding £100 for every additional £100	£0 0s 6d
Any other bonds not so far covered	£0 3s 0d
Brokers Note	£0 0s 1d
Certificate from Master of the Supreme Court	£0 3s 0d
Charter Party for	
Ship not exceeding 200 tons	£0 15s 0d
Ship over 200 tons	£1 10s 0d
Cheque	£0 0s 1d
Copy, half amount required for original	£0 5s 0d (maximum)
Customs document on	
Each original entry	£0 0s 6d
Each original ship's clearance in Natal	£0 10s 0d
Each original transit entry	£0 1s 6d
Declaration of purchaser and seller in connection with transfer of property	£0 1s 0d
Grant of transfer of immovable property, for every 10 acres or part thereof	£0 0s 3d
Lease, contract of lease, or agreement to let	£0 1s 0d
Letter of Allotment and Letter of Renunciation of	
Any share of any company or syndicate	£0 0s 1d
Any loan raised by any company, syndicate or municipal body	£0 0s 1d
License for marriage without publication of banns	£3 10s 0d
Marketable security, for every £10 or part thereof of money secured	£0 0s 3d
Mortgage Bond	
For every £10 or part thereof	£0 0s 6d
Where no amount stated but	
Does not exceed £1,000	£2 10s 0d
Does exceed £1,000	£5 0s 0d
Notarial Deeds and Acts not covered elsewhere	£0 2s 6d
Policy of Insurance	£0 1s 0d
Settlement of property	
For every £10 or part thereof	£0 0s 6d
When insurance policy forms settled property	5% of sum insured
Transfer of	
Immovable property, for every £10 or part thereof	£0 0s 6d
Marketable security, for every £10 or part thereof	£0 0s 3d
Any bond	£0 2s 0d
Registered lease, for every £10 or part thereof	£0 0s 6d
Voting papers for shareholder's meeting	£0 0s 1d

Fees of Office

I. Deeds Registry Offices in

Type of document or service	Fee (stamp duty)
Preparation of deed of transfer or hypothecation	£2 0s 0d
Registration of these deeds prepared elsewhere	£1 0s 0d
Registration of notarial bond or obligation, for each debtor and surety respectively	£0 6s 0d
Registration of ante-nuptial contract or notarial contract of servitude:	
Office where first registered	£1 0s 0d
Any office where subsequently registered	£0 6s 0d
Application to search Register of Transfers and Hypothecations, each letter searched	£0 1s 0d
Each inspection for each name in Debt or Land Register, or each bond, deed or contract	£0 2s 0d
Office copies of documents:	
Up to 4 folios of 100 words	£0 5s 0d
Each additional folio of 100 words	£0 0s 6d
All acts in the Deeds Registry Office not already covered	£0 3s 0d
Each deduction from a diagram	£0 10s 0d

a. Orphan Chamber Branch

Type of document or service	Fee (stamp duty)
Filing and registering any will or codicil	£0 10s 0d
Application to search Index of Names of Deceased, for each name searched for	£0 1s 0d
Application to search Index of Names of Executors, Tutors, Curators, or Sureties, for each name searched for	£0 3s 0d
Inspection of any will:	£0 2s 0d
Liquidation accounts, one account	£0 2s 0d
Liquidation accounts, each subsequent account	£0 1s 0d
Any other document	£0 1s 0d
Office copies of wills or other documents:	
One folio of 100 words	£0 3s 0d
Each additional folio of 100 words	£0 1s 0d
Letters of administration as executor testamentary, certificates of appointment:	
Value of estate up to £40	£0 10s 0d
Value of estate above £40	£1 0s 0d
Letters of confirmation of appointment of tutors testamentary or curators, each	£0 10s 0d
Edicts, including cost of publication in the <i>Government Gazette</i>	£1 0s 0d
Attending a meeting of next-of-kin, legatees, or creditors of deceased persons, minors, or absentees	£0 10s 0d
Approving security given by executors, tutors or curators	£0 5s 0d
Filing deeds of assumption, each deed	£0 10s 0d
Filing each act repudiating an inheritance	£0 5s 0d
Inventory of an estate	
Without valuation:	
First folio not exceeding 100 words	£0 3s 0d
Every additional folio of 100 words	£0 2s 0d
With valuation:	
Valuation below £40	£0 1s 0d
Valuation from £40 to £100	£0 3s 0d
Every additional £100 or part thereof	£0 1s 0d

Type of document or service	Fee (stamp duty)
Registering accounts of executors, Tutors or curators, each	£0 3s 0d
Each report subject to taxation before the court, not less than	£0 10s 0d
Filing and registering any order of court	£0 10s 0d
Certificate on which no other fee payable	£0 3s 0d
Taxing the remuneration of executors, tutors, curators, or appraisers, on every £1 or part thereof of the taxed amount	£0 1s 0d

b. Insolvent and Law Branch

Type of document or service	Fee (stamp duty)
Order of sequestration filed	£0 10s 0d
Order of court filed	£0 3s 0d
Advertisement of meeting of creditors	£0 5s 0d
Attendance of meeting of creditors	£0 12s 0d
Filing account or election of a trustee	£0 10s 0d
Certificate of appointment of a trustee or confirmation of an account	£0 5s 0d
Attendance in matters referred by the court	£1 5s 0d
Report on such attendance:	
Up to 5 folios of 100 words each	£0 10s 0d
Each additional folio	£0 1s 0d
Search or inspection of account or document	£0 1s 0d
Certified copies of documents:	
Up to 4 folios of 100 words each	£0 5s 0d
Each additional folio	£0 1s 0d
Office copies documents not certified:	
Up to 4 folios of 100 words each	£0 2s 6d
Each additional folio	£0 0s 6d
On all moneys received, paid, or distributed by the Master, in pursuance of an order of court	1%

Act No. 43 of 1898

Revised and reduced many of the existing fees. These now became:

Type of document or service	Fee (stamp duty)
Summons for defendant or witness	£0 5s 0d
Warrant of attorney to sue or defend	£0 3s 0d
Declaration or special case	£0 5s 0d
Plea, answer or subsequent pleading	£0 5s 0d
Notice on illiquid default or provisional case	£0 5s 0d
Notice, for hearing, trial, argument or judgement	£0 5s 0d
Certified copies of any document:	
Up to 4 folios of 100 words each	£0 5s 0d
Every additional folio of 100 words	£0 1s 0d
Writ or process of execution or writ of arrest	£0 5s 0d
Affidavit	£0 3s 0d
Petition to appeal to the Queen in Council	£2 0s 0d
Recognizance in appeal or bond of security for restitution	£0 5s 0d

Type of document or service	Fee (stamp duty)
Affixing the seal of the court to a document	£0 5s 0d
Order of rehabilitation or release from sequestration of an insolvent	£1 0s 0d
Every other rule or order of court	£0 5s 0d
Searching for entry, record, or document:	
Through one year	£0 2s 0d
Each additional year	£0 1s 0d
Petition, memorial, notice of motion, or other application to the court filed	£0 3s 0d
Certificate of completion of security on application for rehabilitation	£0 5s 0d
Balance sheet on application for rehabilitation	£0 5s 0d
Taxation of costs, for each £1 or part thereof taxed	£0 1s 0d
Any separate certificate of the amount at which costs had been taxed	£1 0s 0d

The stamps in respect of search fees were affixed in 'such book or to such instrument or record as the Governor may determine'.

Proceedings in execution of real property under attachment had the following fees:

Type of document or service	Fee (stamp duty)
Extract or certificate from debt registry	£0 5s 0d
Copy of writ filed	£0 5s 0d
Report of account to court	£0 10s 0d
Report of sale to court	£0 10s 0d

Penalty for late payment

Under Act No. 43 of 1898, all stamp duty had to be paid within 21 days of execution of a document. If it was tendered for execution after 21 days, but in less than 42 days, the stamp duty penalty to be paid was to be not less than five times the original duty, but not exceeding £2. If it was tendered after 42 days, the stamp duty to be paid was not less than twenty times the original stamp duty, but not exceeding £5.

This penalty was changed under Act 27 of 1901 to not more than twice the original stamp duty if not paid within 21 days, but not exceeding £5.

Appendix 3

Orange River Colony Stamp Duties and Fees

Preamble

The primary base of the Orange River Colony stamp duties was Ordinance No.10 of 1903, titled 'Ordinance to Consolidate and Amend the Laws Relating to the Payment of Stamp Duties and Licenses'. This remained largely unchanged throughout the Edwardian period. In making a summary of this lengthy Ordinance, obviously much detail has been lost, and with it also some clarity.

The basic 1903 stamp duties and the very few subsequent modifications and additions are summarised as follows in the sections as laid out in the Ordinance. The 1903 Ordinance covers the various stamp duties and the annual license fees (payable using revenue stamps).

Tariff I: Office of Registrar of Deeds

Ordinance No. 10 of 1903

The stamp duties were:

Type of Document	Stamp duty
Every deed or document deposited for registration with the Registrar of Deeds (over and above the tariffs below)	£0 5s 0d
For houses and other fixed property	
Amount:	
Not exceeding £50	£0 10s 0d
£50 to £75	£1 0s 0d
£75 to £150	£1 13s 0d
£150 to £300	£2 5s 0d
£300 to £400	£2 11s 0d
£400 to £500	£3 1s 0d
£500 to £700	£4 1s 0d
£700 to £1,000	£5 1s 0d
£1,000 to £1,500	£6 1s 0d
£1,500 to £2,000	£7 1s 0d
£2,000 to £2,500	£8 1s 0d
For each additional £500, or part thereof	£1 0s 0d

Type of Document	Stamp duty
For bonds and mortgages	
Amount:	
Not exceeding £50	£0 10s 0d
£50 to £75	£1 0s 0d
£75 to £100	£1 16s 0d
£100 to £150	£1 19s 0d
£150 to £200	£2 1s 0d
£200 to £300	£2 5s 0d
£300 to £400	£2 11s 0d
£400 to £500	£3 1s 0d
£500 to £750	£4 1s 0d
£750 to £1,000	£5 1s 0d
For each additional £500 or part thereof	£1 0s 0d
For cessions of bonds or mortgages	
Amount ceded:	
Not exceeding £100	£0 2s 0d
For each additional £100 or part thereof	£0 1s 0d
Copies of transfers, bonds etc. to serve as originals	£0 5s 0d
Cancellation of registration of bond or other deed	£0 3s 0d
Certification of a true copy	£0 5s 0d
Search or inspection of registration document	£0 1s 0d
Declaration of purchaser or seller	£0 1s 0d
General power of attorney	£0 15s 0d
Substitution of a general power	£0 5s 0d
Registration or certificate or other act not covered by the above	£0 5s 0d

Tariff II: Notarial Deeds

The stamp duties were:

Type of document	Stamp duty
For mortgage bonds or surety bonds passed before notaries	
Amount:	
Not exceeding £10	£0 1s 0d
£10 to £20	£0 2s 0d
£20 to £30	£0 3s 0d
£30 to £40	£0 4s 0d
£40 to £75	£0 5s 0d
£75 to £150	£0 9s 0d
£150 to £300	£0 18s 0d
£300 to £500	£1 10s 0d
£500 to £750	£1 16s 0d
For each additional £500 or part thereof	£0 5s 0d
Deeds of donation, amount:	
Not exceeding £100	£1 0s 0d
For each additional £100 or part thereof	£1 0s 0d
Antenuptial contracts	£2 15s 0d
Deeds of kinderbewys, amount:	
Not exceeding £15	£0 3s 0d
£15 to 50	£0 6s 0d
£50 to £100	£0 10s 0d
For each additional £100 or part thereof	£0 5s 0d

Type of document	Stamp duty
Deeds of substitution, assumption and surrogation	£0 3s 0d
Copy of any deed	£0 2s 0d
Notarial protest of bill of exchange or promissory note	£0 3s 0d
Notarial certificate of presentation of bill, note or cheque, amount:	
Not exceeding £40	£0 1s 0d
Exceeding £40	£0 2s 6d
Notarial attestation not otherwise stamped and attestation of truth of any copy	£0 1s 0d
Notarial special power of attorney	£0 1s 6d
Agreements and other deeds passed before notaries not covered by the above	£0 5s 0d

Tariff III: Office of Surveyor General

Stamp duties were:

Type of document	Stamp duty
Deed of grant issued under Great Seal	£2 0s 0d
Deeds of grant with surveyor's diagrams, amount:	
Not exceeding 500 morgen	£1 5s 0d
500 to 1,000 morgen	£2 5s 0d
For every additional 1,000 morgen or part thereof (some special cases only require registration fee)	£1 5s 0d (£0 5s 0d)
Copy of diagram with	
Less than eight angles	£1 0s 0d
Eight or more angles	£1 10s 0d
Copy of a deed of grant	£0 5s 0d
Examination of diagram of	
Original survey of a farm	£1 10s 0d
Portion of a farm for transfer	£0 10s 0d
An erf (plot)	£0 1s 6d
Reduction of portion of farm from original diagram for the	
First six angles	£0 2s 6d
The next six angles	£0 2s 0d
Every 10 additional angles or part thereof	£0 1s 0d
Tracing of diagram on linen	£0 5s 0d
Tracing on linen of general plan to scale of 200 roods	
First ten farms	£2 0s 0d
Each additional five farms or part thereof	£1 0s 0d
Tracing on linen of general plan to scale of 1,000 roods	
First ten farms	£0 10s 0d
Each additional ten farms or part thereof	£0 5s 0d
Search or inspection	£0 1s 0d
Copy of an inspection report	
First page	£0 5s 0d
Each subsequent page	£0 1s 0d

Tariff IV: Office of the Master of the Supreme Court

1. Orphan Chamber Branch

Type of document	Stamp duty
Wills or similar document	£0 10s 0d
Deeds of deliberation or renunciation of inheritance	£0 5s 0d
Inventories of estates	
Not exceeding £100	£0 3s 0d
Each additional £100 or part thereof	£0 3s 0d
Surety bonds passed by executors	£0 5s 0d
Letters of administration	£0 10s 0d
Report of the Master to the Court	£0 10s 0d
Order of the Court	£0 5s 0d
Certificate of true copy	£0 2s 0d
Certificate for which no other fee payable	£0 5s 0d
Copies made by office staff	
Not exceeding one folio of 100 words	£0 3s 0d
Each additional folio of 100 words	£0 1s 0d
Search or inspection	£0 2s 0d
Master or his representative attending meeting	£0 15s 0d
Drafting an edict or notice for publication	£0 6s 0d
Liquidation accounts in administrations or estates, amount	
Not exceeding £50	£0 2s 0d
£50 to £100	£0 5s 0d
Each additional £100 or part thereof	£0 5s 0d

Each document, except death notices and orders of Court, needed to be registered, and pay the registration fee of 1s with a revenue stamp.

Ordinance 13 of 1905

Tariff IV added 2s 6d stamp duty on each death notice. Also any final order of sequestration registered with the Master of the Court

2. Insolvent Estates Branch

Type of document	Stamp duty
Liquidation accounts in insolvent estates	
Amount for distribution	
Not exceeding £100	£0 2s 0d
Each additional £100 or part thereof	£0 1s 0d
Order or warrant for sequestration of estate	£0 7s 6d
Appointment of trustees in an insolvent estate	£0 5s 0d
Certificate or report of commissioners or trustees	£0 2s 0d
Ordinary report to the Court	£0 5s 0d
Special report to the Court	£0 10s 0d
Certificate of true copy of records filed	£0 1s 0d
Search or inspection	£0 1s 0d
Drafting a notice for publication, calling meeting of creditors, etc	£0 3s 0d
Master or Resident Magistrate attending a meeting	£0 7s 6d

Ordinance 13 of 1905

Tariff IV added that on each final order of sequestration registered with the Master of the Court, a duty of 2s 6d was to be paid.

Tariff V: Leases and Agreements

Type of document	Stamp duty
Lease or agreement for lease for not less than 6 months	
Each £100 fine or forfeit	£1 0s 0d
Proportionate for greater or lesser sum	(effectively 1%)
Lease or agreement to lease	
Rent of	
£10 to £20	£0 2s 0d
£20 to £30	£0 3s 0d
£30 to £40	£0 4s 0d
£40 to £50	£0 5s 0d
£50 to £100	£0 10s 0d
Each additional £100 or part thereof	£0 10s 0d

Every lease exceeding one year the above amounts to be multiplied by the number of years of the lease. A lease for an undefined period, where notice can be given, would pay the equivalent of a three year lease. A lease assigned prior to the expiration date of the lease to pay a stamp duty on the remaining term of the lease equivalent to half that due for a new lease for that same period of time.

Ordinance 13 of 1905

Type of document	Stamp duty
Lease of land, building or stand with annual rent	
Not exceeding £10	£0 1s 0d
£10 to £20	£0 2s 0d
£20 to £50	£0 5s 0d
£50 to £100	£0 10s 0d
Each additional £100 or part thereof	£0 10s 0d

Tariff VI: Law Courts**1. Superior Courts**

Type of document	Stamp Duty
Summons in cases	
Not exceeding £100	£1 10s 0d
£100 to £500	£1 15s 0d
£500 to £1,000	£2 0s 0d
Each additional £100 or part thereof	£0 2s 0d
Subpoenas for witnesses	£0 3s 0d
Summonses with no specified amount	£2 0s 0d
Writs of execution	£0 15s 0d
Deeds of security	£0 5s 0d
Notice of appeal	
Circuit Court	£5 0s 0d
High Court	£10 0s 0d

Type of document	Stamp Duty
IPetition for arrest, injunction or other rule without special provision	£1 0s 0d
Appointment of commissioner to take evidence outside the Colony	£0 10s 0d
Bills of costs of attorneys	
Each £1 or part thereof	£0 1s 0d
Each separate certificate of the amount	£0 1s 0d
Order of rehabilitation or release from sequestration of an insolvent	£1 0s 0d
Other rule, judgement or order of the Court	£0 7s 6d
Petition to appeal to the King in Council	£2 0s 0d
Other petition or appeal	£0 3s 6d
Declaration, special case or plea	£0 5s 0d
Warrant of attorney to sue or defend	£0 3s 0d
Substitution of such warrants	£0 1s 0d
Notice for entering case for hearing, trial, argument or judgement	£0 5s 0d
Balance sheet on application for rehabilitation	£0 5s 0d
Liquidation accounts sold in execution of judgement, proceeds	
Do not exceed £100	£2 0s 0d
Each additional £100 or part thereof	£1 0s 0d

2. Inferior Courts

Type of document	Stamp duty
Summons before the Court in cases	
Not exceeding £20	£0 5s 0d
£20 to £50	£0 10s 0d
Above £50	£0 15s 0d
Where no amount mentioned	£0 15s 0d
Subpoenas for witnesses	£0 1s 6d
Writ of execution	£0 3s 0d
Deed of security	£0 3s 0d
Notice of appeal to higher court	£2 10s 0d
Taxation of bills of cost	£0 1s 0d
Certified copy by the Clerk of Court	£0 1s 6d
Separate certificate of amount at which costs have been taxed	£0 1s 0d
Authority to sue or defend	£0 1s 0d
Substitution of authority to sue or defend	£0 0s 6d
Copies of examination of witnesses in case of persons on bail or committed to trial	
Each folio of 100 words	£0 0s 9d

Tariff VII: Miscellaneous Documents in Connection with the Courts and Public Offices

Type of document	Stamp duty
Power of substitution under any general power of attorney	
Single transaction	£0 1s 0d
Multiple transactions	£0 5s 0d
Special power of attorney	£0 1s 6d

Type of document	Stamp duty
Substitution under special power of attorney	£0 0s 6d
Affidavit	£0 2s 0d
Translation, copy or other document not otherwise provided for	£0 1s 0d
Certificate of a true copy	£0 2s 0d
Act of <i>venia aetatis</i>	£3 0s 0d
Memorial to obtain <i>venia agendi</i>	£0 10s 0d
Passport	£1 0s 0d
Legalisation of documents by Colonial secretary of other official	£0 2s 0d
Contract between master and servant	£0 5s 0d
Application for license to sell intoxicating liquors	
Submitted on time	£1 0s 0d
Submitted late	£5 0s 0d
Articles of apprenticeship as	
Attorney, conveyancer or notary public	£10 0s 0d
Chemist or druggist	£5 0s 0d
All other trades	£0 10s 0d

Tariff VIII: Arbitrations and Awards

Type of document	Stamp duty
Deed of submission to arbitrators	£0 5s 0d
Awards, where sum awarded is	
Not exceeding £100	£0 2s 0d
Each additional £100 or part thereof	£0 1s 0d
Award other than money	£0 5s 0d

Tariff IX: Commercial Papers

Type of document	Stamp Duty
Bill of exchange, draft and promissory note	
Not exceeding £50	£0 0s 6d
£50 to £100	£0 1s 0d
Each additional £100 or part thereof	£0 0s 6d
Cheque or sight draft	£0 0s 1d (embossed or postage stamp)
Receipt for fixed deposit per year or part thereof	
Not exceeding £100	£0 0s 6d
Each additional £100 or part thereof	£0 0s 6d
Each share in a company transferred	£0 0s 1d (postage stamp)
Receipt on renewal premiums on insurance policies	£0 0s 6d
Insurance policy	£0 2s 6d
Cession of insurance policy	£0 1s 0d
Brokers note bought or sold	£0 0s 6d
Articles of partnership	£2 0s 0d

Type of document	Stamp Duty
Receipt for payment of money	£0 0s 1d (postage stamp)

In cases where a 1d duty applies, either an embossed revenue stamp or an adhesive 1d postage stamp must be used, as the lowest denomination adhesive revenue stamp was 6d.

Tariff X: Admissions and Registration

Type of document	Stamp duty
Admission to practise as:	
Notary	£5 0s 0d
Advocate or attorney	£10 0s 0d
Conveyancer	£7 10s 0d
Sworn translator	£1 0s 0d
Government Land Surveyor	£7 10s 0d
Agent of Inferior Courts	£7 10s 0d
Certificate of registration to practise as:	
Medical Practitioner or Dentist	£7 10s 0d
Chemist or Druggist	£5 0s 0d

Penalty for late payment

Under Ordinance No. 10 of 1903, all stamp duty had to be paid within 21 days of execution of a document. If it was tendered for execution after 21 days, but in less than 42 days, the stamp duty to be paid was to be double the original duty. If it was tendered after 42 days, the stamp duty to be paid was treble the original stamp duty.

Annual License Fees

Ordinance No. 10 of 1903

The annual license fees (payable using revenue stamps) were:

Type of License	License Fee
Wholesale liquor	£50 0s 0d
Bottle liquor	£50 0s 0d
Retail liquor	£75 0s 0d
Restaurant liquor	£40 0s 0d
Club liquor	£20 0s 0d
Railway station liquor	£50 0s 0d
Railway train liquor	£20 0s 0d
Theatre liquor	£40 0s 0d
Distiller's liquor	£10 0s 0d
Private still used by unlicensed distillers	£1 0s 0d
Brewers	£20 0s 0d
Temporary liquor license (per day)	£1 0s 0d
Restaurant or confectioner's shop with right to retail ginger beer, hop beer, spruce beer, lemonade and other beverages that are not intoxicating liquors	£2 0s 0d

Type of License	License Fee
Sale of ginger beer, hop beer, spruce beer, lemonade and other mineral waters by retail	£1 0s 0d
Keeping public billiard table	
First table	£15 0s 0d
Each other table on the same premises	£5 0s 0d
Keeping public bagatelle table	
First table	£5 0s 0d
Each other table on the same premises	£1 0s 0d
General dealer's license, stock on hand has value	
Not exceeding £200	£5 0s 0d
Not exceeding £500	£10 0s 0d
£500 to £2,000	£15 0s 0d
£2,000 to £5,000	£20 0s 0d
£5,000 to £25,000	£30 0s 0d
Above £25,000	£50 0s 0d
Hawker's license	
Each wagon	£4 0s 0d
Travelling on horseback or on foot	(for 3 months) £1 0s 0d (for 3 months)
Baker	£5 0s 0d
Butcher	£5 0s 0d
Vending meat at dwelling houses	
Persons not butchers	£5 0s 0d
Butchers	£2 10s 0d
Sale of vegetable or other South African produce	£3 0s 0d
Holding theatrical performances or public entertainment for profit	£7 10s 0d
Advocate who is also an attorney	£25 0s 0d
Advocate only	£15 0s 0d
Attorney	£15 0s 0d
Notary	£5 0s 0d
Conveyancer	£5 0s 0d
Admitted agent	£10 0s 0d
Auctioneer	£10 0s 0d
Government surveyor	£10 0s 0d
Architect	£5 0s 0d
Broker	£5 0s 0d
Medical practitioner, with right to dispense medicines	£15 0s 0d
Dentist	£10 0s 0d
Apothecary, chemist or druggist with right to dispense medicines	£10 0s 0d
Agent of foreign firm	£5 0s 0d (for 3 months)
Agent of foreign liquor firm	£20 0s 0d (for 3 months)
Banking institution, for	
One office	£150 0s 0d
Every other office	£75 0s 0d
Trust, agency, company or board of executors	£50 0s 0d

Type of License	License Fee
Special marriage license	£5 0s 0d

Ordinance 13 of 1905

Additional license fees were implemented.

Type of license	License fee
Proprietary liquor	£40 0s 0d
Sale of fireworks	£0 10s 0d
Theatrical, musical, equestrian or other public performance or entertainment for profit by professionals	
Not resident in the Colony	£7 10s 0d (for 6 months)
For each performance	£1 0s 0d
Resident in the Colony	£1 10s 0d (for 6 months)
Each performance	£0 10s 0d
Pawnbroker	£15 0s 0d

Appendix 4

Transvaal Stamp Duties and Fees

Preamble

The primary base of the Transvaal stamp duties was Proclamation No.12 of 1902 to 'Amend the Law Relating to Stamp Duties'. In making a summary of this legislation and subsequent modifications, obviously much detail has been lost, and with it also some clarity.

The basic 1902 stamp duties and the subsequent modifications and additions are summarised as follows. The Proclamation of 1902 covers the various stamp duties (payable using revenue stamps).

Proclamation No.12 of 1902

The stamp duties were:

Type of Document	Stamp duty
Affidavit and sworn declaration	£0 2s 6d
Antenuptial contract	£1 0s 0d
Bill of exchange (cheque), payable on demand or sight or on presentation	£0 0s 1d
Bill of exchange (any other) when amount does not exceed £10	£0 0s 1d
Between £10 and £50	£0 0s 6d
Between £50 and £100	£0 1s 0d
Every additional £100 or part thereof	£0 1s 0d
Bond, including mortgage bond, deed of security and deed of Kinderbewys	
Amount does not exceed £20	£0 1s 0d
From £20 to £50	£0 2s 6d
From £50 to £100	£0 5s 0d
Every additional £100 or art thereof	£0 5s 0d
Broker's note for sale or purchase of stock or marketable security	£0 1s 0d
Copy of any certificate passed before a notary	£0 2s 6d
Lease of any land, building or stand for less than one year, when annual rent	
Does not exceed £10	£0 1s 0d
From £10 to £20	£0 2s 0d
From £20 to £50	£0 5s 0d
From £50 to £100	£0 10s 0d
Every additional £100 or part thereof	£0 10s 0d
Lease between one and ten years, as above, but amount based on half the total number of years (rounded upwards) times the annual amount	
Lease between 10 and 25 years, as above but amount based on the total number of years times the annual amount	
Notarial Protest of a bill or note	£0 5s 0d
Notarial certificate of the presentation of a bill or note	£0 2s 6d
Notarial attestation of any instrument not otherwise stamped and any notarial attestation of the truth of any copy of any instrument, each	£0 1s 0d

Type of Document	Stamp duty
Policy of life insurance where sum does not exceed £1,000, then for every £100 or part thereof insured	£0 1s 0d
Policy exceeds £1,000, then for every £100 or part thereof insured	£0 2s 6d
Power of Attorney for:	
Sole purpose of a proxy	£0 0s 1d
Any special purpose	£0 5s 0d
To act generally for the grantor	£1 0s 0d
Any kind not covered above	£0 5s 0d
Receipt for amount in excess of £1	£0 0s 1d

By the end of 1909, the Stamp Duties and Fees had developed as follows:

Type of Document	Stamp duty
Affidavit and sworn declaration	£0 1s 0d
Antenuptial contract	£1 0s 0d
Bill of exchange (cheque), payable on demand or sight or on presentation	£0 0s 1d
Bill of exchange (any other)	
Every £100 or part thereof	£0 2s 6d
Bond, including mortgage bond, deed of security and deed of Kinderbewys	
Amount does not exceed £20	£0 1s 0d
From £20 to £50	£0 2s 6d
From £50 to £100	£0 5s 0d
Every additional £100 or part thereof	£0 5s 0d
Broker's note for sale or purchase of stock or marketable security	£0 1s 0d
Copy of any certificate passed before a notary	£0 2s 6d
Lease of any land, building or stand for less than one year, when annual rent	
Does not exceed £10	£0 1s 0d
From £10 to £20	£0 2s 6d
From £20 to £30	£0 5s 0d
From £30 to £40	£0 7s 6d
Above £40	£0 10s 0d
Lease between one and ten years, for every £100 or part thereof of the total amount	£0 2s 6d
Lease above 10 years, for every £100 or part thereof of the total amount	£0 5s 0d
Cession of lease or bond	£0 2s 6d
Notarial Protest of a bill or note	£0 1s 0d
Notarial certificate of the presentation of a bill or note	£0 1s 0d
Notarial attestation of any instrument not otherwise stamped and any notarial attestation of the truth of any copy of any instrument, each	£0 2s 6d
Policy of life insurance, for every £100 or part thereof	£0 1s 0d
Power of Attorney for:	
Sole purpose of a proxy	£0 0s 1d
To act generally for the grantor	£0 5s 0d
Any kind not covered above	£0 1s 0d
Receipt for amount in excess of £1	£0 0s 1d
Registration of share capital, for every £100 or part thereof	£0 5s 0d
Sub lease	£0 2s 6d
Sworn translation	£0 0s 9d
Special marriage license	£5 0s 0d

Appendix 5

South Africa Stamp Duties and Fees Act of 1911

Preamble

The South African stamp duties and fees were based on a consolidation of those of the four previous colonies forming the Union. These formed the basis of the Stamp Act of 1911, which covers the various stamp duties (payable using revenue stamps).

In making a summary of this legislation and subsequent modifications, obviously much detail has been lost, and with it also some clarity.

The Stamp Duties and Fees Act, 1911 (Act No. 30 of 1911)

The stamp duties were:

Type of Document	Stamp Duty
Affidavit, solemn or attested declaration	£0 1s 0d
Antenuptial or post nuptial contract	£1 0s 0d
Agreement or contract for which no other stamp duty is specifically provided	£0 1s 0d
Arbitration or award, for every deed of submission and every award:	
Amount below £50	£0 2s 6d
Amount above £50	£0 5s 0d
Authentication certificate (for use outside the Union)	0 10s 0d
Bill of Exchange or Promissory Note, payable:	
1 On demand (incl. cheques)	£0 0s 1d
2 Other than on demand when amount:	
Does not exceed £10	£0 0s 1d
£10 to £50	£0 0s 6d
Exceeds £50, for every £50 or part thereof	£0 0s 6d
Bill of Lading, for every Bill, or copy or duplicate thereof	£0 0s 6d
Bonds, mortgage bonds and special or general bonds passed before a notary public.	
Where debt secured:	
1 Does not exceed £500, for every £100 or part thereof.	£0 1s 0d
2 £500 to £1,000, for every £100 or part thereof	£0 1s 6d
3 £1,000 to £2,000, for every £100 or part thereof	£0 2s 6d
4 Above £2,000, for every £100 or part thereof	£0 5s 0d
Auxiliary, collateral or substituted bond executed by the same person for the same debt, rates as above, but not exceeding:	
Cession of any bond where amount that remains due:	
1 Does not exceed £1,000, for every £100 or part thereof	£0 10s 0d
2 Exceeds £1,000, for every £100 or part thereof	£0 1s 0d
Cession of auxiliary, collateral or substituted	
Bond, same as on the auxiliary, collateral or	£0 2s 6d
Substituted bond, therefore not exceeding:	£0 10s 0d

Type of Document	Stamp Duty
Broker's Note, where amount:	
1 Does not exceed £25	£0 0s 1d
2 £25 to £100	£0 0s 6d
3 £100 to £500	£0 1s 0d
4 Exceeds £500, for every £500 or part thereof	£0 1s 0d
5 Subject to maximum duty of	£5 0s 0d
Certificate by person other than a Notary	£0 1s 0d
Charter Party, for any vessel:	
1 Not exceeding 500 tons	£0 15s 0d
2 500 to 1,000 tons	£1 10s 0d
3 Exceeding 1,000 tons	£2 10s 0d
Company Capital Duty, for registration of the amount of nominal capital or increase in the amount of nominal capital: per £100, but worked on a percentage basis (that is 0.25 %)	£0 5s 0d
Customs Documents, on each document	£0 0s 6d
Lease Agreements	
1 Lease Agreement month by month, or for less than one year, or indefinite, but terminable by notice of one month or less When the monthly rent:	
– Does not exceed £2 10s	£0 0s 6d
– £2 10s to £5	£0 1s 0d
– £5 to £10	£0 2s 6d
– £10 to £15	£0 5s 0d
– £15 to £20	£0 10s 0d
– £20 to £25	£0 15s 0d
– Exceeds £25	£1 0s 0d
2 Lease Agreement of 1 year or more, duty on the total amount to be paid for the lease. Lease for:	
– Less than 5 years, for every £100 or part thereof	£0 5s 0d
– 5 to 10 years, for every £100 or part thereof	£0 7s 6d
– 10 to 20 years, for every £100 or part thereof	£0 10s 0d
– Exceeding 20 years, for every £100 or part thereof	£0 15s 0d
3 Lease for an indefinite period, and not covered above, was deemed to be for 3 years for duty purposes. After each 3 years, duty would need to be paid again for a further 3 years.	
4 Cessation or Assignment of leases	£0 5s 0d
Marketable Security	
1 Original issue of shares etc made out to owner and transferable only by registration, for every £50 or part thereof of nominal value	£0 0s 6d
2 Issue in favour of bearer, for every £50 or part thereof of nominal value	£0 2s 6d
3 Transfer of shares etc., for every £100 or part thereof	£0 1s 0d
Notarial Act or Instrument on which no other duty paid, or duplicate or copy	£0 2s 0d
Partnership Agreement	£1 0s 0d
Policies of Insurance	
1 Life Insurance, the sum:	
– Does not exceed £50	£0 0s 1d
– £50 to £500, for every £100 or part thereof	£0 0s 6d
– £500 to £1,000, for every £100 or part thereof	£0 1s 0d
– Exceeds £1,000, for every £100 or part thereof	£0 1s 6d
2 Accident Insurance	
– Each policy	£0 1s 0d
– Each renewal	£0 1s 0d

Type of Document	Stamp Duty
3 Third Party, Workmen's Compensation etc.	
– Each policy	£0 1s 0d
– Each renewal	£0 1s 0d
4 Any other insurance or renewal thereof (marine, burglary, fire, etc.), for every £100 or part thereof (minimum duty 6d and maximum duty £5)	£0 0s 1d
5 Any policy or renewal where the sum is not specified	£0 1s 0d
6 Cession of any insurance policy	£0 2s 0d
Power of Attorney	
1 Proxy to vote at specified meeting	£0 0s 1d
2 Any special power or substitution	£0 1s 0d
3 To act generally for the grantor	£0 5s 0d
4 Of any kind not covered above	£0 1s 0d
Receipts	
1 To be given on payment of £1 or more	£0 0s 1d
2 Fixed deposit, for every £100 or part thereof and for every 12 months or part thereof for which the deposit is made	£0 0s 6d
Security or Suretyship, any document of security not otherwise chargeable with duty	
1 Amount not exceeding £10	£0 0s 1d
2 £10 to £50	£0 0s 6d
3 £50 to £100	£0 1s 0d
4 Above £100, for every £100 or part thereof	£0 1s 0d
5 Where no amount stated	£0 2s 6d
6 Where not covered by the above	£0 2s 6d
Surety of ship or vessel, certificate thereof	£0 2s 6d
Transfer Deed, for every £10 or part thereof	£0 0s 6d

Licenses The Act stated that license fees (which had previously been paid in the four constituent colonies using revenue stamps) would be collected in cash, rather than in revenue stamps.

Penalty for Late Payment of Stamp Duty

Late payment	Penalty to be paid	Minimum Penalty
Up to 3 months	Half the unpaid duty	£0 2s 6d
3 to 6 months	Full unpaid duty	£0 5s 0d
6 to 12 months	Twice unpaid duty	£0 5s 0d
Exceeding 12 months	Three times unpaid duty	£0 10s 0d

Penalty payments were in addition to the stamp duty due, and were to be paid using revenue stamps overprinted PENALTY.

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- 4 Post Office Guides of the relevant territories.
- 5 Proclamations of the High Commissioner, and Acts of Parliament of the relevant territories.
- 6 Government and Colonial Office correspondence files.

Apart from the De La Rue Records, much of this information is available in the British National Archives (formerly the Public Records Office) in Kew, the British Library in London, the National Library and the National Archives of South Africa (both of which have branches in various locations in South Africa).

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Southern African Specialist Societies

There are a number of societies that specialize in the study of stamps and postal history of Southern Africa. All are situated in the United Kingdom. They all issue journals, usually four times a year, and hold several meetings each year. New members are always welcome.

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