

Certificates of indebtedness, etc. FA1943 s15 112.—(1) In this section “certificate of indebtedness” means a document, whether sealed with the official seal of the Minister or signed by the Minister or by one of his or her officers authorised in that behalf by the Minister, whereby the Minister or any such officer so authorised certifies (either expressly or impliedly) the amount of the indebtedness of the State or of a public fund of the State in respect of moneys or securities or both moneys and securities borrowed from a particular person by the Minister in exercise of a power conferred on him or her by statute.

(2) Neither a certificate of indebtedness nor any agreement, receipt, bill of exchange, promissory note, mortgage, bond, covenant, or other instrument embodied or contained in a certificate of indebtedness and relating to the transaction to which such certificate relates shall be liable to any stamp duty.