

New Zealand.



Title.

ANALYSIS.

1. Short Title.

2. Duty on proceeds of lotteries promoted under section 42 of Gaming Act, 1908, in respect of mineral specimens.

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1931, No. 25.

AN ACT to amend the Stamp Duties Act, 1923.

Title.

[5th November, 1931.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Stamp Duties Amendment Act, 1931, and shall be read together with and deemed part of the Stamp Duties Act, 1923 (hereinafter referred to as the principal Act).

Short Title.

2. (1) This section applies with respect to licenses granted under section forty-two of the Gaming Act, 1908, at any time after the thirty-first day of August, nineteen hundred and thirty-one, authorizing the disposal by raffle or chance of any mineral specimen or mineral specimens, of a value or aggregate value in excess of one hundred pounds.

Duty on proceeds of lotteries promoted under section 42 of Gaming Act, 1908, in respect of mineral specimens.

(2) There shall be levied, charged, and paid to the use of His Majesty, by the person or persons to whom a license in respect of which this section applies is granted, a duty, to be known as lottery duty, which shall be computed at the rate of ten per centum of the nominal value of all tickets represented in the drawing of the lottery to which the license relates, whether such tickets have been disposed of by way of sale or otherwise.

(3) The lottery duty payable in respect of any license shall within fourteen days after the drawing of the lottery be paid to the Commissioner or an Assistant Commissioner.

(4) Where a license to which this section relates is granted to a company or other corporation, the lottery duty payable in respect thereof shall be recoverable from that company or corporation, and shall also be recoverable jointly or severally from all persons who at any time after the grant of the license have been directors, trustees,

or other persons acting in the management of its affairs, including the secretary and treasurer thereof.

(5) Where a license to which this section relates is granted otherwise than to a company or other corporation as provided in the last preceding subsection, the lottery duty payable in respect thereof shall be recoverable jointly or severally from the person or persons to whom the license is granted, and from all persons who at any time after the grant of the license have been members of any committee acting in the management of the lottery, including any person or persons acting as the secretary or treasurer in relation thereto.

(6) If any lottery duty is not paid within one month after the time limited by the foregoing provisions of this section for the payment thereof, interest on such duty shall become payable at the rate of one shilling for every pound or part of a pound of the duty for every month or part of a month during which default is made, and such interest shall be recoverable in the same manner in all respects as the duty in respect of which it is payable.

Overseas-passenger
duty.

3. (1) There shall be levied, charged, and paid to the use of His Majesty, by the owner or agent of every passenger-carrying ship that leaves New Zealand after the passing of this Act, a duty to be known as overseas-passenger duty, which shall be computed at the rate of five per centum of the amount paid or payable in respect of passages from New Zealand to any place beyond the seas:

Provided that overseas-passenger duty shall not be payable in respect of the passage-money of any person who leaves New Zealand on or before the thirtieth day of November, nineteen hundred and thirty-one, if the Commissioner is satisfied that his passage was booked before the passing of this Act.

(2) Overseas-passenger duty shall be paid as aforesaid on the total amount of passage-money paid or payable to the owner or his agent by any passenger in respect of a voyage from New Zealand to his ultimate destination, notwithstanding that the completion of the voyage may involve transshipment to another ship (whether belonging to the same owner or not), and whether or not an intervening overland journey is involved.

(3) Where a return passage from and to New Zealand is booked in New Zealand, one-half of the amount paid or payable therefor shall be deemed to be in respect of the passage from New Zealand, and overseas-passenger duty shall be paid thereon accordingly.

(4) Overseas-passenger duty shall not be chargeable in respect of the passage-money paid or payable by any person arriving in New Zealand from any place beyond the seas, in respect of a continuation of his voyage beyond New Zealand in accordance with the terms of a ticket issued out of New Zealand.

(5) Overseas-passenger duty shall be due and payable on the last day of every quarter in each financial year, in respect of all passage-moneys paid or payable within that quarter, and shall be paid to the Commissioner or an Assistant Commissioner.

(6) If any such duty is not paid within two months after the date when it becomes due and payable as aforesaid, such duty shall be increased by way of penalty by a sum equal to ten per centum of the amount unpaid.

(7) The owner or agent of any ship who is liable for the payment of any overseas-passenger duty, shall, within one month after the end of every quarter in each financial year, forward to the Commissioner or an Assistant Commissioner a written statement, verified by statutory declaration, showing the total amount paid or payable within the quarter in respect of the booking of passages by ship to places beyond New Zealand. Every such return shall also show the amount, if any, paid in respect of cancelled bookings.

(8) If the owner or agent satisfies the Commissioner that any overseas-passenger duty has been paid in respect of bookings that have been cancelled, the Commissioner shall make a refund of such duty, or shall deduct an equal amount from the duty payable for the next ensuing quarter.

4. Section one hundred and eighty-two of the principal Act is hereby amended by omitting from subsection one the word "steamship" and substituting the word "ship"; and by omitting from subsection two the word "steamships" and substituting the word "ships".

Section 182 of
principal Act
amended.