

(Hon. Mr. Vogel.)

Stamp Duties Act Amendment.

A BILL INTITULED

AN ACT to amend "The Stamp Duties Act 1866." Title.

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

1. The Short Title of this Act shall be "The Stamp Duties Act Amendment Act 1871" and the same shall come into operation on the day of one thousand eight hundred and seventy- Short Title.

2. In the construction of this Act the expression "the said Act" means "The Stamp Duties Act 1866." Construction.

3. From and after the commencement of this Act there shall be levied collected and paid for the use of Her Majesty and to form part of the ordinary revenue of New Zealand for and in respect of the several instruments matters or things described or mentioned in Schedule A hereto annexed or for or in respect of the vellum parchment or paper upon which the same shall respectively be written the several duties or sums of money and at the several rates set down in figures against the same respectively or specified and set forth in the said Schedule and the several provisions regulations and directions therein contained with respect to the said duties and the instruments matters and things chargeable therewith shall be deemed to be part of this Act and of the said Act and shall be applied observed and put in execution accordingly. Additional and altered duties to be levied.

Stamp duties now payable on instruments in Schedule repealed.

4. The stamp duties now payable for and in respect of the several instruments matters and things mentioned or described in the Schedule A to this Act annexed whereon other duties are by this Act granted shall respectively from and after the day of the commencement of this Act cease and determine and the same are hereby repealed: Provided that the stamp duties now chargeable on any of the said instruments matters and things mentioned or described in the said Schedule and not the said other new duties shall be payable in respect of such of them as shall be made signed or dated at any time before the day of the commencement of this Act. 5 10

District Land Registrar to ascertain if certificate liable to stamp duty.

5. Within every District Land Registrar's District constituted under "The Land Transfer Act 1870" every District Land Registrar before issuing a certificate of title shall ascertain if it be liable to any and what stamp duty and for this purpose he shall have power to summon and examine on oath (which oath he shall have power to administer) the person making application to bring under the Act the land to be comprised in such certificate and any person in whose name the certificate is to issue. And if any such person shall refuse or neglect to attend on being so summoned or to give such information as the District Land Registrar may consider necessary for the purposes aforesaid he shall for each offence be liable to a penalty not exceeding twenty pounds. 15 20

District Land Registrar to forward certificate to be stamped.

6. No certificate of title shall be issued by any District Land Registrar until he has satisfied himself as to the amount of stamp duty payable thereon and before delivering up any such certificate he shall forward the same to the Commissioners to be stamped and a memorandum signed by any District Land Registrar shall be sufficient evidence to the Commissioners of Stamps of the amount of duty payable on any such certificate. 25

Certificate of title to be valid though insufficiently stamped.

7. Notwithstanding anything in this Act or in "The Stamp Duties Act Amendment Act 1870" any certificate of title or other instrument registered under "The Land Transfer Act 1870" shall be valid and effectual although it may have been insufficiently stamped or may not have been stamped at all. 30

How conveyance in consideration of a debt or subject to a future payment &c. to be charged.

8. When lands or other property shall be sold and conveyed to any person in consideration wholly or in part of any debt due to him or subject either certainly or contingently to the payment or transfer of any money or stock whether being or constituting a charge or incumbrance upon the property or not such debt money or stock is to be deemed the whole or part as the case may be of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty and notwithstanding the purchaser shall not be or become personally liable or shall not undertake or agree to pay the same or to indemnify the vendor or any person against the same. 35 40

Fees and emoluments to be estimated.

9. With respect to the duties by this Act imposed on admissions or appointments as mentioned in Schedule A to this Act the fees and emoluments appertaining to any office or employment are where practicable to be estimated according to the average amount thereof for three years preceding the date of the admission appointment or grant and in other cases according to the best information that can be obtained. 45 50

Reappointment not chargeable with duty.

10. Where any office or employment is granted anew to any person upon the revocation of any former grant thereof or appointment thereto in respect of which proper duty has been paid no duty is to be charged on the grant or appointment by way of renewal unless the salary fees and emoluments of the office or employment are in any manner augmented and in that case duty is to be charged on such last mentioned grant or appointment in proportion to the amount of the augmentation only. 55 60

No duty on promotion except for augmentation.

11. Upon the promotion of any person from any office or employment as defined in the said Schedule in respect of which he has paid 60

the proper duty to any other office or employment therein the appointment of such person to the office or employment to which he is so promoted is to be charged with duty in respect only of any augmentation in his salary fees and emoluments.

5 12. Every person appointed or admitted to any such office or
 10 employment shall before he shall enter on the duties thereof pay the
 proper duty to the Commissioners in respect of such office or employ-
 ment and no warrant or letter of appointment shall be issued or granted
 by the responsible officer of the department to which such office shall
 be attached or within whose control the same may be until he has
 satisfied himself of the payment of such duty.

Persons appointed
to pay duties in the
first instance.

13. Upon any conveyance or assignment of any lands estate or
 property whatsoever whether real or personal and whether to any
 Trustee or Trustees or not upon any trusts for the benefit of creditors
 15 generally or for the benefit of creditors specified who accept the provi-
 sion made for payment of their debts in full satisfaction thereof or in
 any other manner howsoever there shall be paid the like duty at the
 like rate and in like manner as is now paid or charged upon convey-
 ances of real or personal property on the sale thereof.

Ad valorem duty to
be charged on deeds
for the benefit of
creditors.

20 14. For the purpose of assessing the value of the lands estate or
 property comprised in any such conveyance or assignment it shall be
 lawful for the Commissioners to require the debtor or debtors executing
 the same and all or any one of the Trustees or Trustee (if any) named
 in and acting under such deed to make a declaration before a Justice
 25 of the Peace under the provisions of "The Justices of the Peace Act
 1866" as to the fair and reasonable value of the lands estate or property
 comprised in any such conveyance or assignment as aforesaid.

Assessment of duty
on such deeds.

30 15. Whenever any person shall sell or dispose of any run or
 interest therein held under a license or lease or promise or contract of
 or for a license or lease from the Crown or in any other manner
 together with the stock thereon or shall sell any such run or station and
 any stock therewith then and in such case duty at the rate mentioned
 in Schedule I. of the said Act to be imposed in respect of the transfer
 of any run or station shall be imposed not only in respect of any
 35 run so to be sold as aforesaid but also in respect of any stock sold
 therewith or comprised in any assignment transfer or other instrument
 whether the same may be mentioned therein or not: And it shall be
 lawful for the Commissioners to require the purchaser or other person
 tendering any assignment transfer or other instrument assigning or
 40 transferring such run and stock as aforesaid to make a declaration in
 the manner provided by the last preceding section as to the value of
 such run and stock or other property therein comprised and may
 in addition require such person to state in his declaration whether any
 other property was sold at the same time to any such purchaser or for
 45 the same consideration as therein expressed either wholly or in part.

Assessment of duty
on transfers of runs.

16. No lease made for any consideration or considerations in
 respect whereof it is chargeable with *ad valorem* duty and in further
 consideration either of a covenant by the lessee to make or of his
 having previously made any substantial improvement of or addition to
 50 the property demised to him or of any covenant relating to the matter
 of the lease is to be charged with any duty in respect of such further
 consideration.

Improvement to
property not to be
charged with duty
as a further con-
sideration.

17. Every Company now incorporated in New Zealand or that may
 hereafter be incorporated whether under any Act for the registration
 or incorporation of Joint Stock Companies or incorporated by Act
 of the General Assembly and every Company carrying on business in
 the Colony whether incorporated in New Zealand or not except as
 hereinafter provided shall on or before the first day of January next and
 thereafter in every year at the expiration of twelve calendar months
 60 from the date of obtaining the same procure from the Commissioners

Incorporated Com-
panies to take out
yearly licenses.

a license in the form or to the effect in the Schedule B hereto. And the Commissioners are hereby authorized to issue such license on the payment to them of the duty provided for in the Schedule A to this Act and upon production to them of the certificate of incorporation or other instrument incorporating or evidencing the incorporation of any such Company: Provided that in the case of a Company not incorporated in New Zealand the Commissioners may require from such Company or any director manager secretary or other officer thereof such evidence of the due incorporation of such Company as may be satisfactory to the Commissioners: Provided further that no Company incorporated by Act of the General Assembly shall be required to produce their Act of incorporation. 5 10

Certain incorporated Companies not required to take out certificates.

18. Nothing in the preceding section contained shall be deemed or construed to require any Company incorporated by virtue of being registered under "The Mining Companies Limited Liability Act 1865" or any Act amending the same or any Company incorporated under "The Joint Stock Companies Act 1860" for the cultivation preparation or dressing of the plant known as the Phormium Tenax or New Zealand Flax to take out or obtain such annual license as herein-before mentioned. 15 20

Registrar of Joint Stock Companies not to issue any certificate until duty paid.

19. No Registrar of Joint Stock Companies or other officer acting in that behalf shall issue any certificate of incorporation to any Company hereafter to be incorporated under "The Joint Stock Companies Act 1860" or any Acts amending the same until the full amount of duty provided by this Act to be payable in respect thereof shall have been paid to the Commissioners. 25

Penalty on Company carrying on business without license.

20. If any incorporated Company by this Act required to obtain an annual license shall at any time after the first day of January next carry on business or operations in New Zealand without having obtained such annual license as aforesaid or if on the expiration of such license any such Company shall neglect to renew the same within one calendar month after the expiration thereof such Company and every director secretary or other person acting in the management thereof shall be liable to a penalty of not less than fifty pounds and not exceeding one hundred pounds. 30 35

Penalties on purchasers or seller of shares &c.

21. Upon the sale or transfer of any shares in the stock funds or property of any Corporation Company or Society in New Zealand (except where the same may be exempt from duty under the said Act or any Acts amending the same) or on the sale or transfer of any shares in any gold mining claim or in any other property held by virtue of a miner's right or business license under "The Gold Fields Act 1866" or any Acts amending the same the full purchase money or consideration which shall be directly or indirectly paid or given or agreed to be paid or given for the same shall be truly expressed and set forth in or upon the principal or only instrument evidencing such sale or transfer. And if in any such case the full purchase money or consideration shall not be truly expressed and set forth in the manner hereby directed the purchaser or purchasers thereof and also the seller or sellers thereof shall forfeit the sum of fifty pounds and shall also be charged and chargeable with and be holden liable to the payment of five times the amount of the excess of duty which would have been payable on such sale or transfer in respect of the full purchase money or consideration money as aforesaid in case the same had been truly expressed and set forth in or upon the same as required by the said Act or any Acts amending the same beyond the amount of the duty actually paid for the same which quintuple duty shall be deemed and taken to be a debt to Her Majesty the Queen her heirs and successors from the party or parties respectively hereby made liable to pay the same and shall and may be sued for and recovered accordingly. 40 45 50 55

22. If any broker or other agent of any person or persons upon any such sale or transfer as aforesaid shall make or sign any contract or transfer upon which stamp duty is chargeable without the same being duly stamped as aforesaid or shall knowingly insert therein any other consideration than the full and true consideration therefor in manner required by the last section he shall be liable to all the penalties and liabilities by the last section imposed upon the persons therein mentioned and in addition thereto shall forfeit all right or claim to any brokerage commission or other remuneration for or in respect of any such sale or transfer as aforesaid.

Penalties on brokers and agents.

23. The duty chargeable or imposed upon deeds instruments matters and things mentioned and set forth in the First Part of the said Schedule A may be denoted either by impressed or adhesive stamps but if adhesive stamps shall be used then such stamps shall only be affixed and cancelled by the Commissioners.

Stamps on instruments in First Part of Schedule A how to be denoted and cancelled.

24. The duty chargeable or imposed upon the several instruments matters and things set forth in the Second Part of the said Schedule A may (subject to the provisions next hereinafter contained with respect to drafts and orders for the payment of money) be denoted either by impressed or adhesive stamps but if adhesive stamps be used thereon the same shall be cancelled by the person making signing giving or using the same respectively or if more than one person then by the person who shall first sign or use the same in the like manner as receipts given for or on payment of money to the amount of five pounds or upwards are now required by law to be cancelled.

Stamps on instruments in Second Part of Schedule A how to be denoted and cancelled.

25. The duties by this Act granted on drafts and orders for the payment of money may be denoted by impressed stamps or by adhesive stamps or partly by impressed stamps and partly by adhesive stamps and such duties shall be payable at the like time and times and where adhesive stamps are used the proper adhesive stamp for denoting the duty on any such drafts or orders shall be affixed thereon and be cancelled at the same time and times and in the like manner as is provided by the fifth section of "The Stamp Duties Act Amendment Act 1870" and under the like penalties respectively for any neglect thereof and the same section shall be read as if the same were inserted in this Act expressly in reference to the drafts and orders aforesaid and the duties by this Act granted thereon as well as to the several instruments in the said section mentioned.

Duties on drafts and orders for the payment of money may be denoted by adhesive or impressed stamps or partly by adhesive and partly by impressed stamps.

26. The duties hereby granted on drafts and orders for the payment of money are imposed in lieu of the duty of one penny thereon imposed as set forth in Schedule I of the said Act: Provided that this enactment shall not affect the provisions of the said Act or any Act amending the same where such drafts or orders for the payment of money may be liable to duty as drafts or orders for the payment of any sum of money to bearer or order at any time otherwise than on demand.

Duties on drafts or orders in lieu of former duties.

27. The Commissioners of Stamp Duties shall provide all necessary stamps and dies for the purposes of this Act: Provided that it shall be lawful for the said Commissioners to use any of the stamps or dies heretofore provided to denote any former stamp duties for the purpose of expressing and denoting any of the duties hereby granted and to use two or more stamps or dies for denoting any one duty as occasion may require.

Commissioners to provide stamps and may use old dies.

28. No deed or instrument executed or signed out of the Colony of New Zealand and relating to any real or personal property situate within the Colony or to any act matter or thing done or to be done in any part thereof and which if executed or signed within the Colony would be liable to stamp duty shall be pleaded or given in evidence or

Deeds executed out of the Colony to be used therein to be stamped.

admitted to be good useful or available in law or in equity unless it is duly stamped in accordance with the law in force in New Zealand at the time when it was first executed: Provided that nothing herein contained shall be construed to prevent any such deed or instrument from being given in evidence in any criminal proceeding although it may not have the stamp required by law impressed thereon or affixed thereto.

Provisions of "The Stamp Duties Act 1866" and other Acts amending same to apply.

29. The several deeds instruments matters and things mentioned and set forth in the Schedule C hereto are hereby exempted from all stamp duties imposed by the said Act or any Acts amending the same: Provided that any such deeds instruments matters and things heretofore executed made or signed shall and may be pleaded or received in evidence in any Court of Justice and shall be deemed to be good and available in law notwithstanding the same may not have been stamped as required by law. And no person shall be liable to any penalty under the said Act or any Act amending the same for or by reason of any omission or neglect to have had stamped any such deed instrument matter or thing as last aforesaid: Provided that where such duty as aforesaid shall have been paid in respect of any such deed instrument matter or thing such duty shall not be returned.

Deeds in the Schedule C to be exempt from duty.

30. All the powers provisions clauses regulations directions allowances and exceptions fines forfeitures pains and penalties contained in or imposed by the said Act or "The Stamp Duties Act Amendment Act 1867" or "The Stamp Duties Acts Amendment Act 1869" or "The Stamp Duties Act Amendment Act 1870" or any Schedule thereto respectively relating to any duties of the same kind or description heretofore payable in New Zealand and in force at the time of the commencement of this Act shall respectively be of full force and effect with respect to the duties by this Act granted and to the vellum parchments paper instruments matters and things charged and chargeable therewith and to the persons liable to the payment of the said duties so far as the same are or shall be applicable in all cases not hereby expressly provided for and shall be observed applied allowed enforced and put in execution for and in the raising levying collecting and securing of the said duties hereby granted and otherwise in relation thereto so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act as fully and effectually to all intents and purposes as if the same had been repeated and specially enacted *mutatis mutandis* with reference to the duties by this Act granted.

Repeal of "The Unstamped Instruments Act 1858."

31. "The Unstamped Instruments Act 1858" is hereby repealed.

Schedules.

SCHEDULES.

SCHEDULE A.

ADDITIONAL OR ALTERED DUTIES.

First Part.

£ s. d.

ADMISSION and appointment or grant by any writing to or of any office place or employment under the General Government of New Zealand or under any Provincial Government or the County Council of the County of Westland or in any Municipal Corporation established under "The Municipal Corporations Act 1867" or under any Act or Ordinance mentioned or referred to in the First Schedule of the said Act or any Acts amending or continuing the same where the annual salary or emoluments shall

Exceed £100 and shall not exceed £200	...	...	£1	0	cent.
Exceed £200 and shall not exceed £500	...	...	£2	0	cent.
Exceed £500	...	...	£3	0	cent.

Exemptions—

(1.) Admission proceeding upon a duly stamped appointment or grant.

	£	s.	d.
(2.) Periodical readmission or reappointment to any office or employment of any person who has been once duly admitted to such office or employment.			
ANNUAL LICENSE to be taken out by all Joint Stock Companies and all incorporated Companies exclusive of Mining or Flax Companies carrying on business in New Zealand whether incorporated in this Colony or elsewhere.			1s. per cent. on nominal capital but not to exceed a maximum of £200 in respect of any one certificate of incorporation.
Exemptions— The exemptions mentioned in section 18 of this Act.			
APPRENTICESHIPS— In respect of indentures or instrument of apprenticeship—			
Where there is no premium or money consideration ...	0	2	6
In any other case at the rate of £5 per cent. on the amount of the premium or consideration.			
Exemption—			
(1.) Indentures of apprenticeship to the sea service under the provisions of "The Merchant Shipping Act 1854." (Part III. Sec 143.)			
(2.) Instrument relating to any poor child apprenticed by or at the charge of any Public Charity or pursuant to any Act for the time being providing for the apprenticing of neglected or criminal children.			
APPOINTMENT in execution of a power over any property or of any use share or interest therein by any instrument not being a will ...	0	10	0
APPOINTMENT OF NEW TRUSTEES— For every appointment of a new Trustee or new Trustees whether by deed or instrument in writing (other than a will or codicil thereto) or by order of the Supreme Court or a Judge thereof ...	0	10	0
Exemption— Any Official Trustee or Public Trustee appointed under any Act for the time being in force in relation to Official Trustees or Public Trustees.			
AWARD whether under hand only or under hand and seal—			
Where the amount or value of the matter in dispute does not exceed £50 ...	0	2	6
Exceeds £50 and does not exceed £100 ...	0	5	0
Exceeds £100 and does not exceed £200 ...	0	10	0
Exceeds £200 and does not exceed £500 ...	0	15	0
Exceeds £500 and does not exceed £750 ...	1	0	0
Exceeds £750 and does not exceed £1,000 ...	1	5	0
Exceeds £1,000 and in any case not above provided for	1	15	0
Exemption— Award made in any matter or proceeding whatsoever whereto the Crown shall be a party either directly or by some public officer acting in such matter or representing the Crown therein.			
CERTIFICATE OF TITLE issued or granted under "The Land Transfer Act 1870"			
(1.) Where application shall be made to bring land under the Act and the certificate shall be issued in the name of any person other than the applicant ...			The same duty as would have been payable on a conveyance of such land from the applicant and all other necessary parties to the person in whose name such certificate is issued for the estate mentioned in such certificate had such land been conveyed to him by deed instead of vested in him by certificate.
(2.) Where application shall be made to bring land under the Act by any person not entitled at law thereto and the certificate shall be issued to such person ...			The same duty as would have been payable on a conveyance to such person of the legal estate in such land had such legal estate been then conveyed to him by deed instead of vested in him by certificate.

	£	s.	d.
Exemption.—Duplicates of certificates of title forming the Register Book and duplicates of all instruments retained by any District Land Registrar to form records of the Land Registry Office.			
CERTIFICATE OF INCORPORATION. —For every certificate of incorporation of any Joint Stock Company Registered under “The Joint Stock Companies Act 1860” or any Acts amending the same on the registration thereof	5	0	0
EXEMPLIFICATION —			
Under the Great Seal of the United Kingdom of Great Britain and Ireland of any letters patent made or to be made by Her Majesty her heirs or successors of any franchise liberty or privilege or other thing whatsoever	5	0	0
The like under the seal of any Court of any record or proceeding therein—			
Where issued out of any Court in Great Britain or Ireland or out of any Court not in New Zealand	3	0	0
Issued out of any Court in New Zealand	1	10	0
MEMORANDUM OF TRANSFER in Schedule D of “The Land Transfer Act 1870”—			
Where the transfer is not a transfer on a sale or exchange of the property therein		0	10 0
Where the transfer is a transfer on a sale or exchange of the property therein		<div style="font-size: small;"> {The same duty as for a conveyance on the sale of any property as imposed by “The Stamp Duties Act 1866.” </div>	
MEMORANDUM OF LEASE in Schedule E of “The Land Transfer Act 1870” and every transfer or surrender thereof		<div style="font-size: small;"> {The same duty as on a lease as imposed by “The Stamp Duties Act 1866.” </div>	
MEMORIAL. —For every Memorial authorized to be registered under “The Deeds Registration Act 1868”	0	10	0
Exemption.—Memorandum of the commencement of proceedings registered under the provisions of “The Crown Debts Act 1866.”			
PARTITION. —For any instrument affecting a partition of any lands tenements or hereditaments		<div style="font-size: small;"> {The like duty as on a conveyance on sale. </div>	
In any other case	0			10	0
POWER OF ATTORNEY. —Upon every power of attorney or letters of attorney executed out of the Colony to be used within the Colony		0	10 0
RELEASE Renunciation or Disclaimer of any property or of any right power or interest in any property by way of sale		<div style="font-size: small;"> {The like duty as upon a conveyance on sale. </div>	
In any other case	0		
SETTLEMENT, DEED OF —			
(1.) Any instrument whether voluntary or upon any good or valuable consideration other than a <i>bonâ fide</i> pecuniary consideration whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditaments or to be laid out in the purchase of lands or other hereditaments or not) or any definite and certain amount of stock or any security is settled or agreed to be settled in any manner whatsoever—			
For every £100 and also for any fractional part of £100 of the amount or value of the property settled or agreed to be settled		0	5 0
(2.) Every conveyance or other assurance of land or other hereditaments or of any personal property or estate (other than as is hereinbefore provided for) to any person or to a trustee for him or on trusts to permit him to receive the rents profits and income thereof or in any other manner and on any trusts whatsoever—			
For every £100 and also for any fractional part of £100 of the amount or value of the property settled or agreed to be settled		<div style="font-size: small;"> {The same duty as is hereinbefore provided on a settlement of money &c. </div>	
Exemptions —			
Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment created by a previous settlement stamped with <i>ad valorem</i> duty in respect of the same property or by will where probate duty has been paid in respect of the same property as personal estate of the testator.			

<i>Second Part.</i>		£ s. d.
AFFIDAVIT or Statutory Declaration made under the provisions of 5 and 6 Will. IV. cap. 62 or under "The Justices of the Peace Act 1866"—For every affidavit or statutory declaration ...		0 2 6
Exemptions—		
(1.) Every affidavit made for the immediate purpose of being filed read or used in any Court or before any Judge Registrar Clerk or officer of any Court.		
(2.) Affidavit or declaration made or required by the Commissioners acting under "The Stamp Duties Act 1865" or any Acts amending the same.		
(3.) Any affidavit or declaration which may be required to verify any Banker's returns or by any Insurance Company or in proof of death or identity.		
(4.) Any declaration made or required under "The Post Office Savings Banks Act 1867" or by any regulations made thereunder or by "The Savings Bank Act 1858" or by any Acts amending the same respectively.		
(5.) Any affidavit or declaration required under the provisions of "The Government Annuities Act 1869" or "The New Zealand Government Insurance and Annuities Act 1870" or any regulations made or to be made thereunder.		
(6.) Any affidavit or declaration required or necessary to be made by any officer of the General Government or of any Provincial Government or of the County Council of the County of Westland for or in respect of any matters relating to the duties of his office or required therein.		
APPRAISEMENT or Valuation of any property or of any interest therein or of the annual value thereof or of any dilapidation or of any repairs wanted or of the materials and labor used or to be used in any building or of any artificers' work whatsoever:—		
Where the amount of the appraisement or valuation does not exceed £20 ...		0 1 0
Where the amount of the appraisement or valuation exceeds £20 and does not exceed £50 ...		0 2 6
Where the amount of the appraisement or valuation exceeds £50 and does not exceed £100 ...		0 5 0
Where the amount of the appraisement or valuation exceeds £100 and does not exceed £200 ...		0 10 0
Where the amount of the appraisement or valuation exceeds £200 and does not exceed £500 ...		0 15 0
Where the amount of the appraisement or valuation exceeds £500 and does not exceed £ ...		1 0 0
Exemptions—		
(1.) Appraisement or valuation made for and for the information of one party only and not being in any manner obligatory as between parties either by agreement or by operation of law.		
(2.) Appraisement or valuation of any property made for the purpose of ascertaining the legacy or succession duty payable in respect thereof.		
(3.) Assessment or valuation (annual or otherwise) made for or on behalf of any Municipal Corporation Town Board Road Board or other similar body established under any Act or Ordinance in force and having power to levy rates by assessment on annual value of property.		
DRAFT OR ORDER including cheques or orders on bankers for the payment of any sum of money to a payee named or to bearer or to order either on demand or otherwise not otherwise charged ...		0 0 2
NOTARIAL ACT—		
(1.) For every notarial act of any kind (except protests on injury to ship or cargo) ...		0 1 0
(2.) For every maritime protest for or in respect of any injury or damage to any ship or vessel or the cargo or loading thereof or for any purpose that such protest may be required and whether noted only or extended in due form ...		0 2 6
Exemption—		
Noting and protest.		
RECEIPT given for or upon the payment of money amounting to £2 or upwards ...		0 0 2
Exemptions—		
All existing exemptions from stamp duty now in force with respect to receipts for money and with respect to cheques.		
Drafts or orders or receipts made or given for the payment of any sum of money by a savings bank to a depositor the payee of a deposit.		

SCHEDULE B.

FORM OF ANNUAL LICENSE TO BE ISSUED TO COMPANIES.

(Stamp.)

THIS is to certify that "The _____ Company Limited" [*or as the case may be*] being a Company duly incorporated under the provisions of "The Joint Stock Companies Act 1860" [*or*] incorporated under Letters Patent under the Great Seal of the United Kingdom of Great Britain and Ireland dated the _____ day of _____ 18____ *or* incorporated by an Act of the General Assembly of New Zealand intituled (state Short Title of Act incorporating Company) *as the case may be*] have this day paid to me the annual license fee required to be paid by incorporated Companies pursuant to "The Stamp Duties Act Amendment Act, 1871." This license is to remain in force only till the _____ day of _____ next.

Dated at _____ this _____ day of _____ 18____

A.B.

Commissioner [*or*] Deputy Commissioner
as the case may be].

SCHEDULE C.

ADDITIONAL EXEMPTIONS FROM DUTY.

EVERY conveyance lease agreement for a lease assignment surrender memorial or any other instrument or document whatsoever whereby any estate or interest legal or equitable in any real or personal property shall be transferred to or vested in Her Majesty the Queen or the Governor or any officer of the Government of the Colony of New Zealand

Or in the Superintendent of any Province or in any officer of the Government of such Province or in the Chairman of the County Council of the County of Westland or any officer of the Government of the said County: Provided that such conveyance lease agreement for a lease assignment surrender memorial or other instrument or document be made for the public service of the Colony or for the public service or on behalf of the Province or the County of Westland as the case may be.

ALL contracts and agreements entered into by Her Majesty or the Governor or by any other person on behalf of the General Government of New Zealand and whether by virtue of any Act or Statute in that behalf or otherwise

Or by any Superintendent of any Province or any other person on behalf of such Province or by the Chairman of the County Council of the County of Westland or any other person on behalf of the said County for the construction erection or execution of any railway road bridge building or other public work whatsoever and all bonds taken for the performance of any such contract or agreement respectively.

ALL like contracts and agreements for or in respect of the conveyance of mails by sea or by land or for the performance of any public service or duty whatsoever and all bonds for the performance of any such contract service or duty respectively.