

Serial Number **1953/23**



**THE COOK ISLANDS STAMP DUTIES REGULATIONS 1931,  
AMENDMENT NO. 1**

C. W. M. NORRIE, Governor-General  
ORDER IN COUNCIL

At the Government House at Wellington, this 11th day of March 1953

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Cook Islands Act 1915, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

**REGULATIONS**

**1.** These regulations may be cited as the Cook Islands Stamp Duties Regulations 1931, Amendment No. 1, and shall be read together with and deemed part of the Cook Islands Stamp Duties Regulations 1931\* (hereinafter referred to as the principal regulations).

**2.** (1) Regulation 3 of the principal regulations is hereby amended by revoking the definition of the term "receipt".

(2) Regulation 8 of the principal regulations is hereby amended by omitting from subclause (1) the words "promissory notes and receipts", and substituting the words "and promissory notes".

(3) The principal regulations are hereby amended by revoking regulations 10 and 22.

(4) The Schedule to the principal regulations is hereby amended as follows:—

(a) By omitting so much thereof as relates to the stamp duty payable on receipts or discharges for £2 or over:

(b) By omitting from that part of the Schedule that relates to special exemptions so much thereof as relates to receipts.

**T. J. SHERRARD,**  
Clerk of the Executive Council.

\* *Gazette*, 18 February 1932, Vol. I, page 341.

**EXPLANATORY NOTE**

[*This note is not part of the regulations, but is intended to indicate their general effect.*]

These regulations abolish the stamp duty of 2d. payable on receipts for £2 or over given in the Cook Islands other than Niue.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 12 March 1953.

These regulations are administered in the Department of Island Territories.