

Serial Number 1951/132

**THE EMERGENCY FORCES STAMP DUTIES  
REGULATIONS 1951**

B. C. FREYBERG, Governor-General

**ORDER IN COUNCIL**

At the Government House at Wellington, this 6th day of  
June, 1951

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to Part III of the Emergency Forces Act, 1950, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby make the following regulations.

**REGULATIONS**

1. These regulations may be cited as the Emergency Forces Stamp Duties Regulations 1951.

2. (1) In these regulations, unless the context otherwise requires,—

“Emergency” means any emergency arising out of the obligations undertaken by New Zealand in the Charter of the United Nations :

“Emergency force” means any naval, military, or air force raised in New Zealand for fulfilling the obligations undertaken by New Zealand in the Charter of the United Nations :

“Serviceman” means any person who has at any time after the 23rd day of August, 1950, whether before or after the commencement of these regulations,—

(a) Served in or outside New Zealand as a member of an emergency force ; or

(b) Served in or outside New Zealand as a member of the naval, military, or air forces of New Zealand (otherwise than as a member of an emergency force) during and in connection with an emergency ; or

(c) While ordinarily resident in New Zealand, served outside New Zealand as a member of the naval, military, or air forces of any other part of the Commonwealth during and in connection with an emergency :

Expressions defined in the Stamp Duties Act, 1923, have the meanings so defined.

(2) For the purposes of these regulations the date of the discharge of a discharged serviceman shall be the date when he lawfully ceased to serve as a serviceman.

3. These regulations shall not apply in relation to any serviceman after the expiration of one year from the date of his discharge or from the date of his death, whichever happens first.

4. (1) Notwithstanding anything to the contrary in the Stamp Duties Act, 1923, no stamp duty shall be payable on—

- (a) A power of attorney executed by a serviceman either during his service or before and in anticipation of his service :
  - (b) Any instrument whereby, pursuant to a power contained in such a power of attorney as aforesaid, a substitute is appointed by any person who is acting as the attorney of a serviceman :
  - (c) Any instrument of delegation pursuant to section 103 or section 104 of the Trustee Act, 1908, which is executed by a serviceman either during his service or before and in anticipation of his service :
  - (d) Any declaration under the Justices of the Peace Act, 1927, made pursuant to section 100 (3) of the Property Law Act, 1908, by any person acting as the attorney of a serviceman :
  - (e) A receipt given in respect of any allowance made by His Majesty to any serviceman or to any dependant of a serviceman :
  - (f) Any declaration under the Justices of the Peace Act, 1927, required for the purposes of the Emergency Force Regulations 1950\* :
  - (g) Any declaration under the Justices of the Peace Act, 1927, made by the applicant or any other person in support of an application for financial assistance from the Crown for a serviceman.
- (2) This regulation shall apply to—
- (a) Instruments executed, given, or made after the commencement of these regulations :
  - (b) Instruments executed, given, or made before the date of the commencement of these regulations and not stamped before that date.

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

\* Statutory Regulations 1950, Serial number 1950/215, page 945.

Issued under the authority of the Regulations Act, 1936.  
Date of notification in *Gazette* : 7th day of June, 1951.  
These regulations are administered in the Stamp Duties Office.