

Serial Number **1954/55****THE STAMP DUTIES (FEES) REGULATIONS 1954**

C. W. M. NORRIE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington, this 31st day of March 1954

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Stamp Duties Act 1923, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. (1) These regulations may be cited as the Stamp Duties (Fees) Regulations 1954, and shall be read together with and deemed part of the regulations made under the Stamp Duties Act 1923 on the 4th day of March 1924.*

(2) These regulations shall come into force on the 1st day of April 1954.

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

“Accounting officer”, in relation to any fee, means a person who is an accounting officer within the meaning of the Public Revenues Act 1953 in relation to that fee:

“Document” includes a book and a praecipe:

“Fee” means a fee, duty, fine, or penalty payable to the Crown:

“Praecipe” means a note specifying the matter for which a fee is payable and lodged with the receiving officer by or on behalf of the person by whom the fee is payable:

“Receiving officer”, in relation to any fee, means the officer who receives the fee:

* *Gazette*, 6 March 1924, Vol. I, page 628.

Amendments: *Gazette*, 16 August 1928, Vol. II, page 2468.

Statutory Regulations 1936-37, Serial number 1937/269, page 963.

Statutory Regulations 1947, Serial number 1947/115, page 447.

“Stamp” means an adhesive stamp created and issued under the Adhesive Stamps Act 1939; but does not include a special stamp created under that Act:

“Treasury instructions” means Treasury instructions issued under section 119 of the Public Revenues Act 1953.

3. Fees shall be paid by stamps in such cases as may be specified in Treasury instructions.

4. The stamps by which any fee is paid shall be affixed to the document specified in that behalf in Treasury instructions:

Provided that, in any case no document is so specified, the stamps shall be affixed to such document as the receiving officer directs.

5. The stamps by which any fee is paid shall be delivered to the receiving officer, uncanceled and undefaced in any way; and the receiving officer shall, before anything is done or permitted to be done in respect of the matter for which the fee is payable, either—

(a) Cancel the stamps by writing on them his initials together with the true date of his so writing, and by drawing a line across the stamps and extending to the document to which they are affixed; or

(b) Otherwise cancel the stamps, and render them incapable of being used for the payment of any other fee, in a manner specified in Treasury instructions.

6. (1) If it appears to a District Commissioner of Stamp Duties by the certificate of an authorized officer that stamps in respect of which an allowance is claimed have been used in the payment of any fee, and that the claimant is entitled to a refund of the fee or any part thereof, the District Commissioner of Stamp Duties may make the allowance without further evidence.

(2) The allowance made for any stamp under this regulation shall be the amount of the denomination of the stamp.

(3) Where a claimant is entitled to an allowance for any stamp under this regulation, an accounting officer may, in his discretion, appropriate the stamp to the payment of any other fee payable in stamps under these regulations by the claimant to the department concerned. In any such case the accounting officer shall write across the stamp the words “Appropriated to [*Specifying the document to which the stamp is appropriated*]”, and shall add his initials and the date of so writing. He shall also write upon the document to which the stamp is appropriated the words “Fee of [*Amount*] appropriated from [*Specifying the document to which the stamp is affixed*]”, and shall add his initials and the date of so writing.

(4) Where an allowance is made in respect of any stamp or a stamp is appropriated under this regulation, the document to which the stamp is affixed shall be surrendered to the District Commissioner of Stamp Duties:

Provided that the District Commissioner shall dispense with the surrender of the document if the accounting officer certifies that the document is in his custody, and that it is necessary that it should be retained as a record of his office, and that the words “Amount refunded” or, in the case of an appropriated stamp, the words prescribed by subclause (3) of this regulation have been written across the stamp with his initials and the date of so writing.

7. (1) The regulations made or in force under the Stamp Duties Act 1923 and specified in the Schedule hereto are hereby revoked.

(2) Without limiting the provisions of the Acts Interpretation Act 1924, it is hereby declared that the revocation of any provision by these regulations shall not affect any document made or any thing whatsoever done under the provision so revoked, or under any corresponding former provision, and every such document or thing, so far as it is subsisting or in force at the time of revocation and could have been made or done under these regulations, shall continue and have effect as if it had been made or done under the corresponding provision of these regulations and as if that provision had been in force when the document was made or the thing done.

SCHEDULE

REGULATIONS REVOKED

Date of Enactment	Published in <i>Gazette</i>	
	Year	Page
8 February 1890	1890	182
31 October 1891	1891	1250
28 March 1893	1893	434
12 December 1896	1897	13
6 February 1899	1899	322
8 May 1899	1899	954
10 March 1902	1902	729
1 July 1912	1912	2144
15 October 1918	1918	3526
14 August 1922	1922	2235
27 March 1923	1923	876
15 March 1926	1926	728
18 November 1930	1930	3618

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

EXPLANATORY NOTE

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

These regulations revoke the existing regulations that provide that certain Court fees, fines, and other fees must be paid by adhesive stamps. Modern accounting methods make it more convenient for fees to be paid in cash, and most of them are to be so paid in future. In some cases, however, fees are still to be paid by stamps in the meantime. These regulations accordingly provide that fees are to be paid in stamps in such cases as may be specified in Treasury instructions, and they also provide the procedure for the cancellation of the stamps and for refunds (where necessary) to be made either in cash or by appropriating the stamps to another fee.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 1 April 1954.

These regulations are administered in the Inland Revenue Department.