

*Cook Islands Stamp Duties Regulations, 1931.*

BLEDISLOE, Governor-General.

## ORDER IN COUNCIL.

At the Government House at Wellington, this 23rd day of March, 1931.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

**H**IS Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of that Dominion, and in pursuance of the authority to make regulations for the peace, order, and good government of the Cook Islands conferred on him by the Cook Islands Act, 1915, and of all powers and authorities enabling him in that behalf, doth hereby make the following regulations relating to the imposition of stamp duties within the Cook Islands, and with the like advice and consent doth declare that the regulations hereby made shall come into operation on the first day of April, one thousand nine hundred and thirty-one.

## REGULATIONS.

1. These regulations may be cited as the Cook Islands Stamp Duties Regulations, 1931.
2. These regulations have no application to the Island of Niue; and shall apply only to instruments executed on and after the 1st day of April, 1931.
3. In these regulations, unless the contrary intention appears,—
  - “Consideration” or “valuable consideration” means valuable consideration in money or money’s worth :
  - “Conveyance,” “transfer,” or “assignment” means the transfer of any property from one person to another, whether by the owner of that property or by any other person in the exercise of a power of sale, power of appointment, or otherwise howsoever :
  - “Conveyance on sale” means a conveyance of property for valuable consideration, whether by way of sale, exchange, or otherwise howsoever :
  - “Voluntary conveyance” means a conveyance of property otherwise than for valuable consideration :
  - “Duty” means any stamp duty or other duty imposed by these regulations :
  - “Executed,” with reference to instruments, means signed by any one or more of the parties thereto, or, in the case of a corporation, sealed with its seal; and “execution” has a meaning corresponding thereto :
  - “Instrument” includes every written document not being a will or other instrument operating by way of testamentary disposition only :
  - “Land” means land situated in the Cook Islands :
  - “Lease” means an instrument whereby a leasehold interest in land is created, whether at law or in equity, and includes an instrument creating at law or in equity any easement over land, or any right, privilege, or license entitling the grantee to enter upon land, or to use the same, or to take timber, minerals, crops, or other profits therefrom; and also includes an instrument by way of bailment :
  - “Mortgage” includes an equitable mortgage or agreement to mortgage, and includes a mortgage of land and of any personal property, and whether to secure the payment of money or to secure the performance of any other obligation :
  - “Presented for stamping” means delivered, whether personally or otherwise, for stamping at the office of the Treasurer, or the office of a Resident Agent, as the case may require :  
No instrument shall be deemed to be presented for stamping unless the duty payable on it is capable of being at once assessed and until the amount of duty so assessed is paid :
  - “Property” means every description of property or proprietary right, and every estate or interest in property, whether legal or equitable, and whether corporeal or incorporeal, and includes goodwill :
  - “Receipt” means any writing whatsoever whereby any money amounting to two pounds or more, or any cheque, bank-note, bill of exchange, or promissory note for money amounting to two pounds or more, is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand or any part of a debt or demand of the amount of two pounds or more is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgement, and whether the same is or is not signed with the name of any person :
  - “Treasurer” means the person for the time being holding the office of Treasurer of the Cook Islands Administration at Rarotonga :
  - “Write,” “written,” and “writing” include every mode in which words or figures can be expressed upon material.
4. There shall be charged upon the several instruments specified in the Schedule hereto the several duties therein set opposite the same respectively, which duties become due and payable by the person described in the said Schedule as being “primarily liable” immediately upon the first execution of such instruments.
5. All duties payable under these regulations shall from and after the date on which the same become due and payable be deemed to be debts due to His Majesty from every person liable to the payment of the same, and may be recovered accordingly in the manner prescribed by section 353 of the Cook Islands Act, 1915.