

# Finance Act 1915

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**An Act to grant certain Duties of Customs and Excise, to alter certain Stamp Duties, to fix the Rates of Land-tax and Income-tax for the Year, to amend the Law relating to the Assessment of Land and Income Tax, to amend the Law relating to Death Duties, and to authorize the Raising of Money in Aid of certain Public Works and Purposes.**

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

**1 Short Title.**

This Act may be cited as the Finance Act, 1915.

**Part I**  
**Land-tax and Income-tax**

**2 Rates of land-tax and income-tax.**

For the year commencing on the first day of April, nineteen hundred and fifteen, there shall be charged, levied, collected, and paid for the use of His Majesty the several duties of land-tax and income-tax hereinafter mentioned, that is to say:—

*Land-tax*

- (1.) A duty by way of ordinary land-tax of one penny for every pound of the unimproved value of the land of any taxpayer, after making the deductions and exemptions authorized by law.
- (2.) A duty by way of ordinary land-tax of one penny for every pound of the capital value of the mortgages owned by any taxpayer, after making the deductions and exemptions authorized by law.
- (3.) A duty by way of graduated land-tax computed as follows:—
  - (a.) Where the unimproved value of the land of any taxpayer is not less than five thousand pounds and not more than fifteen thousand pounds, a duty for every pound of the unimproved value assessed at the rate of one thirty-second of a penny increased by one thirty-two-thousandth of a penny for each pound of the excess of such value over five thousand pounds.
  - (b.) Where the unimproved value of the land of any taxpayer is more than fifteen thousand pounds and not more than thirty thousand pounds, a duty for every pound of the unimproved value assessed at the rate of eleven thirty-seconds of a penny increased by one forty-thousandth of a

penny for every pound of the excess of such value over fifteen thousand pounds.

- (c.) Where the unimproved value of the land of any taxpayer is more than thirty thousand pounds and is not more than two hundred thousand pounds, a duty for every pound of the unimproved value assessed at the rate of twenty-three thirty-seconds of a penny increased by three one-hundred-thousandths of a penny for every pound of the excess of such value over thirty thousand pounds.
- (d.) Where the unimproved value of the land of any taxpayer is more than two hundred thousand pounds, a duty of fivepence and five-sixths of a penny for every pound of the unimproved value.

*Income-tax*

- (4.) A duty by way of income-tax of one shilling for every pound of income derived or received for the year ending on the thirty-first day of March, nineteen hundred and fifteen, and assessable under sections sixty-nine and seventy of the Land and Income Assessment Act, 1908 (relating to the debentures of companies).
- (5.) A duty by way of income-tax on the income of companies derived or received for the year ended as aforesaid, computed as follows:—
  - (a.) Where the income on which tax is payable does not exceed twelve hundred pounds, a duty of one shilling for every pound thereof.
  - (b.) Where such income exceeds twelve hundred pounds but does not exceed sixteen hundred pounds, a duty for every pound of such income assessed at the rate of one shilling increased by the two-hundredth part of a penny for every pound in excess of twelve hundred pounds.
  - (c.) Where such income exceeds sixteen hundred pounds but does not exceed five thousand six hundred pounds, a duty for every pound of such income assessed at the rate of one shilling and twopence increased by the four-hundredth part of a penny for every pound in excess of sixteen hundred pounds.
  - (d.) Where such income exceeds five thousand six hundred pounds, a duty of two shillings for every pound thereof.
- (6.) A duty by way of income-tax on the income of all taxpayers other than those referred to in paragraphs (4) and (5) hereof derived or received from business, employment, or emolument for the year ending as aforesaid, computed as follows:—
  - (a.) Where the income on which tax is payable does not exceed four hundred pounds, a duty of sixpence for every pound thereof.
  - (b.) Where such income exceeds four hundred pounds but does not exceed fourteen hundred pounds, a duty for every pound of such income

assessed at the rate of sixpence increased by three four-hundredths of a penny for every pound in excess of four hundred pounds.

- (c.) Where such income exceeds fourteen hundred pounds but does not exceed five thousand six hundred pounds, a duty for every pound of such income assessed at the rate of thirteen-pence and one halfpenny increased by the four-hundredth part of a penny for every pound in excess of fourteen hundred pounds.
- (d.) Where such income exceeds five thousand six hundred pounds, a duty of two shillings for every pound thereof.

### **3 Addition of 50 per cent. to graduated land-tax.**

To the duties imposed under paragraph (3) of the last preceding section there shall be added a sum equal to fifty per centum thereof:

Provided that in cases where the graduated land-tax payable by any taxpayer is increased pursuant to section forty-four or section forty-five of the Land and Income Assessment Amendment Act, 1912, then the addition of fifty per centum under this section shall be made on the graduated land-tax as so increased:

Provided also that the said addition of fifty per centum shall not be made in the case of land used as business premises as defined by section fifty-three of the Land and Income Assessment Act, 1908, except where the taxpayer is an absentee within the meaning of section forty-five of the Land and Income Assessment Amendment Act, 1912.

### **4 Addition of $\frac{33}{3}$ per cent. to income-tax.**

To the duty imposed under paragraphs (4), (5), and (6) of section two hereof there shall be added a sum equal to thirty-three and one-third per centum thereof.

### **5 Date of payment of tax, and mode of assessment.**

The duties under this Part of this Act shall be payable on such day or days and at such place or places as the Governor in Council from time to time determines, and shall be charged, assessed, levied, collected, paid, and enforced in manner prescribed by and upon assessments made under the Land and Income Assessment Act, 1908, and its amendments (including this Act).

### **6 Section 14 of principal Act amended.**

Section fourteen of the Land and Income Assessment Act, 1908 (hereinafter in this Part of this Act referred to as the principal Act), is hereby amended by repealing paragraph (d) thereof, and also subparagraphs (iv) and (v) of paragraph (e) thereof.

**7 Section 20 of principal Act amended.**

Section twenty of the principal Act is hereby amended by adding to subsection six thereof the following words: “and all Courts shall in all proceedings take judicial notice of the signature of the Commissioner either to the original or to any such copy or extract.”

**8 Sections 44 and 47 of principal Act amended.**

- (1.) Section forty-four of the principal Act is hereby amended by inserting the words “and income-tax” after the word “land-tax” wherever that word occurs in the section.
- (2.) Section forty-seven of the principal Act is hereby amended by inserting, in paragraph (a) thereof after the word “land-tax,” the words “and to income-tax.”

**9 Section 70 of principal Act amended.**

Section seventy of the principal Act is hereby amended—

- (a.) By omitting from paragraph (a) thereof the words “It shall not be so liable,” and substituting the words “From the income-tax as so assessed there shall be deducted the land-tax (in so far as it does not exceed such income-tax) payable”; and
- (b.) By omitting from paragraph (c) thereof all words after the word “deducted,” and substituting the words “but with the same right of deducting land-tax from income-tax as is provided by paragraph (a) hereof in respect of registered mortgages.”

**10 Section 72 of principal Act amended.**

- (1.) Section seventy-two of the principal Act, as amended by section fifty-one of the Land and Income Assessment Amendment Act, 1912, is hereby amended by omitting the word “fifteen,” and substituting the word “thirty.”

*Repeal.*

- (2.) The said section fifty-one is hereby repealed.

**11 Section 79 of principal Act amended.**

Section seventy-nine of the principal Act is hereby amended—

- (a.) By repealing paragraphs (e), (f), and (g) thereof;
- (b.) By omitting from paragraph (d) thereof the words “other than mortgages”;
- (c.) By omitting from paragraph (h) thereof the words “other than a mortgage”; and by inserting in that paragraph, before the word “charge,” the word “mortgage”;
- (d.) By inserting therein, after paragraph (d), the following new paragraphs:—

- “(e.) From the use or occupation of land, whether by the owner thereof or of any estate or interest therein, or by any other person:
- “(f.) From the extraction, removal, sale, or treatment of minerals, timber, or flax, whether by the owner of the land or of any estate or interest therein, or by any other person:
- “(g.) From rents, royalties, fines, premiums, and other revenues (including payments for or in respect of the goodwill of any business, or the benefit of any statutory license or privilege) derived by the owner of land or of any estate or interest therein from any lease, license, or easement affecting the same or from the grant of any right of taking the profits thereof.”

## **12 Deduction of land-tax from income-tax.**

- (1.) If and so far as the taxable income of any taxpayer (after deducting any mortgage interest paid or payable by him) is derived or received from a mortgage, there shall be deducted from the income-tax payable by him in respect of the income so derived or received from that mortgage in any year the amount of the land-tax payable by him on that mortgage as owned by him at noon on the thirty-first day of March of the financial year preceding that in and for which the income-tax is chargeable, so far as such land-tax does not exceed the income-tax payable on the income so derived or received from the mortgage.
- (2.) Where land-tax or income-tax is payable by two or more taxpayers jointly, the tax shall, for the purposes of computing and allowing the aforesaid deduction, be apportioned between the several taxpayers.
- (3.) Nothing in this section shall affect the provisions of sections sixty-nine and seventy of the principal Act, relating to debentures issued by companies.

## **13 Section 82 of principal Act amended.**

Section eighty-two of the principal Act is hereby amended by inserting, after the word “taxpayer,” the words “resident in New Zealand.”

## **14 Certain deductions from income.**

- (1.) Any taxpayer who is a contributor to the National Provident Fund, or to any superannuation fund, or to the insurance fund of any friendly society, shall be entitled to deduct from his income for any year, as an outgoing, the amount of his contribution for that year not exceeding in the whole the sum of one hundred pounds.
- (2.) “Superannuation fund” means the Public Service Superannuation Fund, the Teachers’ Superannuation Fund, the Government Railways Superannuation Fund, any superannuation fund established under the Local Authorities Superannuation Act, 1908, and any superannuation fund established by the employer of the taxpayer and approved for the time being for the purposes of this Act by the Commissioner of Taxes.

**15 Section 86 of principal Act amended.**

Section eighty-six of the principal Act is hereby amended by inserting, after the words "received by him," the words "or already become due or receivable."

**16 Section 87 of principal Act amended.**

Section eighty-seven of the principal Act is hereby amended by repealing paragraph (l) thereof.

**17 Apportionment of income received by way of anticipation.**

- (1.) Where income is derived or received by a taxpayer in any year by way of fines, premiums, or payment for goodwill on the grant of a lease, or in any other like manner by way of anticipation, the Commissioner may, if he thinks fit, in his discretion, at the request of the taxpayer, during the next succeeding year apportion such income between the year in which it was derived or received and any number of subsequent years, not exceeding five, and the part so apportioned to each of those years shall be deemed to have been derived and received in that year, and shall be liable to income-tax accordingly.
- (2.) Any such apportionment may be at any time cancelled by the Commissioner, and thereupon the income so apportioned or the part thereof on which income-tax has not yet been paid shall become liable to income-tax as if derived and received during the year preceding that in which the apportionment was so cancelled.

**18 Deduction for use of land.**

- (1.) When any land in which a taxpayer has an interest or any portion of such land has throughout any financial year or any portion thereof been actually used by the taxpayer exclusively for the purposes of his business or for the purpose of deriving rent, royalties, or other profits therefrom, he shall be entitled to deduct as an outgoing from the income derived by him during that year so far as derived from such use of the land a sum computed in respect of the period of such use at the rate of five per centum per annum on the capital value for the time being of his interest in the land or in the portion thereof so actually used by him, as the case may be.
- (2.) When a taxpayer has so used any land or any portion thereof partly for the purposes aforesaid and partly for other purposes, he shall be entitled to deduct as an outgoing such proportion of the amount which would have been allowable under the last preceding subsection, had the use been exclusively for the purposes aforesaid, as the Commissioner of Taxes determines, in his discretion, to be justly proportionate to the use so made of the land for the purposes aforesaid.

- (3.) In this section the term “capital value” means the capital value of the taxpayer’s interest as appearing in the district valuation roll under the Valuation of Land Act, 1908, in force for the time being during any such period of use:

Provided that where the capital value as so assessed in the said roll includes the interest of the taxpayer in any other land, the Commissioner of Taxes shall apportion the capital value as so assessed in such manner as he thinks just between the two areas of land, and the allowance provided for by this section shall be computed in accordance with such apportionment:

Provided also that the capital value of any interest in the land shall not for the purposes of this section be deemed to include the value of the interest of the taxpayer in any minerals, timber, or flax-leaves forming part of or growing upon the said land.

- (4.) In this section the term “land” does not include a mortgage.

*Repeals.*

- (5.) Sections eighty-four and eighty-nine of the principal Act and section fifty-seven of the Land and Income Assessment Amendment Act, 1912, are hereby repealed.

#### **19 Profits of commission-agency business.**

- (1.) In this section the term “commission agent” means any person who carries on in New Zealand, by himself or by any person on his behalf, the business of making commission-agency contracts in New Zealand or of procuring such contracts to be made with him elsewhere.
- (2.) In this section the term “commission-agency contract” means a contract by which any person is authorized to sell out of New Zealand any goods on commission or otherwise on behalf of any person resident or carrying on business in New Zealand.
- (3.) The profits made by any commission agent in the performance out of New Zealand of commission-agency contracts so made or procured in New Zealand shall be deemed to be derived by him from the business so carried on by him in New Zealand, and income-tax shall be payable thereon accordingly.
- (4.) Any person who acts in New Zealand as the agent of a commission agent out of New Zealand in making or procuring commission-agency contracts shall be deemed to be his agent within the meaning and for the purposes of the principal Act.

#### **20 Section 92 of principal Act amended.**

Section ninety-two of the principal Act is hereby amended as follows:—

- (a.) By inserting, after the words “payable accordingly,” the words “and if any tax remains unpaid at the expiration of a further period of two months the rate of such additional tax shall be increased by one per

centum for each month or fraction of a month after such expiry until payment is made”; and

(b.) By adding the following words:—

“Provided also that where the taxpayer is resident beyond New Zealand, and has no agent in New Zealand, the Commissioner shall, before charging the additional tax as aforesaid, grant such additional time, not exceeding six months, after the due date of the tax as he may deem necessary.

## **21 Repeals.**

- (1.) Section ninety-four of the principal Act is hereby repealed.
- (2.) Section sixteen of the Land and Income Assessment Amendment Act, 1912, is hereby amended by repealing subsections three and four thereof.
- (3.) Section fifty-four of the Land and Income Assessment Amendment Act, 1912, is hereby amended by repealing paragraph (c) thereof.
- (4.) Section fifty-eight of the Land and Income Assessment Amendment Act, 1912, is hereby repealed.

## **22 Application of this Part of Act.**

Returns of land and mortgages owned at noon on the thirty-first day of March, nineteen hundred and fifteen, and of income derived or received during the year ending on that day, shall be made or, if so required by the Commissioner, revised in accordance with this Part of this Act; and all such returns, land, mortgages, and income shall be subject to the provisions of this Part of this Act.

## **23 Construction of Act.**

This Part of this Act shall be deemed part of the Land and Income Assessment Act, 1908, and shall be construed accordingly.

## **Part II Customs Duties**

## **24 Amendment of Tariff.**

- (1.) The duties of Customs imposed and the exemptions from such duties provided by sections three, four, and five of the Customs Duties Act, 1908, upon the goods mentioned in the First Schedule hereto are hereby abolished, and there shall be levied, collected, and paid to and for the use of His Majesty upon the goods mentioned in the Second Schedule hereto the duties of Customs, if any, set forth therein.
- (2.) The Second Schedule hereto shall be deemed part of the Tariff; and so much of the Tariff as relates to the goods mentioned in the First Schedule hereto is hereby repealed.

- (3.) For the purposes of this section the rate of duty in the second column of the Second Schedule hereto set opposite to any item shall be payable on all goods to which the item relates, and the rate of duty in the third column of the same Schedule set opposite to any item shall be payable on all goods to which the item relates not being the produce or manufacture of some part of the British dominions, and the provisions of section six of the Customs Duties Act, 1908, shall extend thereto accordingly.

## **25 Primage duty.**

- (1.) Notwithstanding anything to the contrary in the Customs Duties Act, 1908, there shall be levied, collected, and paid upon all goods (other than goods mentioned in the Third Schedule hereto) imported after the commencement of this Part of this Act, whether otherwise liable to duties of Customs or not, and in addition to any other such duty, a duty of Customs (hereinafter referred to as primage duty) of one per centum of the value thereof.
- (2.) The Governor may from time to time, by Order in Council, exempt any other class of goods from the primage duty hereby imposed, and in like manner revoke any such exemption.
- (3.) In the case of goods liable to primage duty but not otherwise liable to ad valorem duty, the declaration required under section one hundred and fifteen of the Customs Act, 1913, shall not be required unless called for by the Collector.
- (4.) In the case of goods imported after the commencement of this Part of this Act and entered for warehousing, primage duty shall be payable at the time of such entry, notwithstanding anything to the contrary in the Customs Act, 1913.
- (5.) In the case of goods entered for warehousing, no primage duty shall be payable on the subsequent entry thereof for home consumption, whether such goods were warehoused before or after the commencement of this Part of this Act.
- (6.) Subsection three of section one hundred and fifty-four of the Customs Act, 1913, shall be read and construed as if the words "or imposed by way of primage duty" were added to the subsection.

## **26 Duties on goods in manufacturing-warehouses.**

The Third Schedule to the Customs Act, 1913, is hereby repealed, and the Fourth Schedule hereto is hereby substituted therefor, and the duties specified in such last-mentioned Schedule shall be levied, collected, and paid accordingly.

## **27 Certain resolutions of the House of Representatives deemed to have force of law.**

- (1.) Every resolution of the House of Representatives passed on or after the twenty-sixth day of August, nineteen hundred and fifteen, and before the passing of this Act, purporting to impose any duties of Customs or excise, or to create any exemptions from such duties, shall be deemed to have taken effect and to have

had the force of law according to the tenor of such resolution, and to have so continued until the passing of this Act or until revoked before the passing of this Act by a resolution of the House of Representatives.

- (2.) Every such resolution as is mentioned in the last preceding subsection shall be deemed to be revoked on the passing of this Act.
- (3.) When any duty has been paid under the authority of any such resolution on goods in respect of which no duty (other than the primage duty) is imposed by this Act the Collector shall allow a refund of such duty.

### **28 Surtax on enemy goods.**

- (1.) The Governor may at any time, by Order in Council gazetted, direct that on the importation into New Zealand of any goods specified in such Order, or of any goods of a class specified in such Order, being the produce or manufacture of any country now at war with His Majesty, there shall be imposed, in addition to the duties (if any) imposed by the Customs Duties Act, 1908, or by this Act, an ad valorem duty by way of surtax of fifty per centum, and every such Order in Council shall have effect, on and after the day specified in that behalf in the Order, as if it had been enacted in this Act.
- (2.) Any such Order may at any time be altered or revoked by a subsequent Order in Council.
- (3.) The Governor in Council may make such regulations as he thinks necessary for securing the collection of the duty imposed by any such Order in Council.

### **29 Excise duty on aerated waters, cordials, and other beverages.**

- (1.) The Governor may appoint such officer of Customs as he thinks fit as a Commission to inquire into and report to him as to the advisability of controlling and regulating the manufacture and sale of aerated waters, cordials, and other similar beverages, and as to the advisability of imposing an excise-duty on such beverages.
- (2.) If on the report of the said Commission the Governor thinks fit, he may, by regulation, provide for the issue of licenses to manufacture such beverages, and prescribe a license fee, and prohibit such manufacture by unlicensed persons.
- (3.) The said Commission shall have all the powers and functions of a Commission of Inquiry under the Commissions of Inquiry Act, 1908.

### **30 Application of Act to Cook Islands.**

This Part of this Act shall not come into operation in the Cook Islands until a day to be specified in that behalf by the Governor in Council, and in the meantime the duties and exemptions now in force in those islands shall continue to be paid and allowed, save so far as the same may be modified by lawful authority.

**31 Treaty with South Africa not affected.**

Nothing in this Part of this Act shall be so construed or shall so operate as to conflict with the Schedule of Customs duties and exemptions specified in the Order in Council made by the Governor on the seventh day of January, nineteen hundred and seven, and published in the *Gazette* of the same date, as amended by the Order in Council made by the Governor on the thirty-first day of March, nineteen hundred and nine, and published in the *Gazette* of the fifteenth day of April, nineteen hundred and nine, such Orders in Council having been made for the purpose of carrying into effect a certain treaty made between the Government of New Zealand and the Government of certain colonies in South Africa.

**32 Construction of Act.**

This Part of this Act shall be deemed part of the Customs Duties Act, 1908, and shall be construed accordingly.

### **Part III Beer Duty**

**33 Interpretation.**

In this Part of this Act, if not inconsistent with the context,—

“Beer” includes ale, porter, and all other malt liquor, or fermented beverages made in imitation of beer or malt liquor, and brewed in whole or in part from any other substance than malt:

“Brewer” means any person who occupies, carries on, or conducts any brewery in which beer is made for sale, and includes any agent, superintendent, manager, foreman, or other person acting or apparently acting in the general management, control, or working of any brewery, where the owner is not personally conducting the same; and also includes any company or association of persons, whether incorporated or not, wholly or partly engaged in carrying on or conducting any such brewery as aforesaid:

“Brewery” means any place where beer is made, together with such adjoining land as is specified in any application for a license in accordance with section thirty-eight hereof, and includes all buildings thereon:

“Cask” means any hogshead, barrel, cask, keg, or any other vessel or receptacle in which beer is or may be delivered from the brewery:

“Collector” means the principal or only officer of Customs acting under the Customs Act, 1913, at any place within a district, for the purpose of administering or aiding in carrying out this Part of this Act:

“Comptroller” means the Comptroller of Customs as defined by the Customs Act, 1913:

“District” means a district defined under this Part of this Act:

“Minister” means the Minister of Customs:

“Officer” means a Collector, and includes any officer of Customs appointed or acting under the Customs Act, 1913:

“Prescribed” means prescribed by this Part of this Act, or by regulations thereunder.

**34 Customs Department to administer this Part of Act.**

The Customs Department, as regulated by the Customs Act, 1913, shall be charged with the administration of this Part of this Act; and the Minister and Comptroller shall have and may exercise the like powers and authorities (so far as the same are applicable) in respect of the collection and management of the duties imposed by this Part of this Act as they respectively have and may exercise in respect of the revenue of Customs under the Customs Act, 1913.

**35 Minister may appoint districts, and appoint Collectors and places where duty may be paid.**

For the purpose of levying and collecting the duties imposed by this Part of this Act the Minister may appoint convenient districts; and may from time to time alter, as he thinks fit, the boundaries of such districts; and may appoint a place or places in each district at which the duties leviable under this Part of this Act shall be paid, received, and collected.

**36 Regulations.**

- (1.) The Minister may from time to time make regulations for all or any of the purposes for which it is hereinafter provided that regulations may be made, or that may be necessary for the effectual administration of this Part of this Act, and any such regulations may prescribe penalties for the breach thereof not exceeding fifty pounds in any case.
- (2.) All such regulations shall be gazetted, and shall come into force upon a date to be named in the notice in the *Gazette*.

*Brewers' Licenses*

**37 Penalty for brewi without license.**

- (1.) Every person who, not being the holder of a brewer's license, carries on the trade or business of a brewer is liable to a penalty of two hundred pounds, or to a penalty equal to three times the amount of duty payable on the beer brewed during any period in which the offender had carried on such trade or business without a license, whichever amount is the greater.
- (2.) In any case where the amount of such duty cannot be accurately ascertained, it may be arbitrarily assessed by the Comptroller, and the burden of proof that the amount so assessed is excessive shall be on the offender.

**38 Application for license.**

- (1.) Any person who desires to obtain a brewer's license shall apply in writing in the prescribed form to the Collector.
- (2.) The application shall contain a particular description of the premises on which the brewery is situated and of the plant for manufacturing beer, and shall contain particulars of such other matters as may be required by regulations.
- (3.) Except in the case of an application for—
  - (a.) The renewal of a license previously granted; or
  - (b.) A new license to the successor in business of a person holding a license; or
  - (c.) A new license in lieu of a license formerly held by the applicant, but which had within six months before the application for the new license lapsed or otherwise determined—

every application for a brewer's license shall be submitted to the Minister for approval.

- (4.) The Minister shall not approve of an application for a license in respect of a brewery situated within a no-license district within the meaning of the Licensing Act, 1908, or within five miles of the boundary of any such district.

*Supervision fees.*

- (5.) Supervision fees in accordance with the scale set out in the Fifth Schedule hereto shall be payable annually in respect of every brewery, computed on the basis of the average number of days per week on which an officer will, in the opinion of the Collector, be required during the year to visit the brewery:

Provided that where the services of an officer are found to be required on a greater average number of days per week during any year than that for which the fee was computed the brewer shall be liable for the proper fee for such greater average number:

Provided also that where the license is for part of a year a proportionate part only of the supervision fee shall be payable.

*Issue of license.*

- (6.) On payment to the Collector of the supervision fees aforesaid, and with the approval in writing of the Minister in those cases in which such approval is required, the Collector shall issue to the applicant a license in the prescribed form.
- (7.) Every brewer's license shall be in force until the thirty-first day of December next after the date thereof, and shall entitle the holder to sell, in quantities of not less than two gallons, beer brewed at his brewery, without taking out a wholesale or other license under any other Act.
- (8.) Every brewer's license shall, on payment of the supervision fees aforesaid, be renewable not later than the fifth day of January in each year, and, if so

renewed, shall continue in force until the thirty-first day of December thereafter.

- (9.) Where a brewery is carried on by two or more persons in partnership only one license shall be necessary.
- (10.) No structural alteration of or structural addition to any brewery or to any plant mentioned in the application for the license, and, except in cases of unavoidable accident or emergency (proof whereof shall lie upon the brewer) no alteration to any vessel which has been gauged by an officer of Customs for the purposes of this Act, shall be made without the permission in writing of the Collector; and if any breach of this section is committed the licensee shall be liable to a penalty of one hundred pounds.

*Refund of fees.*

- (11.) On the cancellation, determination, or surrender of a brewer's license the licensee shall be entitled to a refund or remission of a proportionate part of the supervision fees for the current year, calculated from the date of such cancellation, determination, or surrender to the end of the year.

*General as to Brewers*

**39 Brewer to give security for payment of duty.**

- (1.) Every brewer shall at the prescribed times and in the prescribed manner give security by bond with two sufficient sureties, or such other security as the Collector approves, and in such sum as the Collector requires, for the payment of all duties which may become payable by the licensee under this Part of this Act.
- (2.) The Collector may at any time require such security to be given by the licensee in substitution for any security theretofore given by him, and may cancel the last-mentioned security accordingly.
- (3.) If the licensee fails to give any security required from him under this section, his license may be cancelled by the Minister by notice in the *Gazette*.

**40 Brewing and sale of spirits to be in distinct premises.**

Every brewer who carries on the trade or business of a dealer in spirits, either wholesale or by retail, on any premises occupied by him for the purpose of carrying on the business of brewing is liable to a penalty of fifty pounds.

**41 Quantity of spirits kept by brewers.**

All spirits found on the premises of any brewer beyond the quantity of six imperial gallons may be seized by any officer under this Part of this Act, or any Inspector or other person acting under the Distillation Act, 1908, and shall be forfeited; and for every gallon of spirits so seized such brewer shall be liable to a penalty of two pounds.

**42 Restriction of businesses to be carried on in brewery.**

No person shall carry on in a brewery the business of a cordial, aerated-water, or ginger-beer manufacturer, or of a bottler of liquors of any kind, except in a part thereof specially approved by the Collector and reserved solely for any such purpose; and every brewer or other person who carries on, or aids or assists in carrying on, any such business contrary to this section commits an offence.

**43 Brewery depots not to be established within five miles of no-license district.**

- (1.) It shall not be lawful for a brewer to use for the storage of beer any warehouse, depot, or other building or place (not forming part of a brewery) situated in a no-license district or within five miles of the boundary of any such district:

Provided that this section shall not apply to a brewer's ordinary bottling warehouse established before the carrying of no-license in such district, so long as that bottling warehouse is used exclusively as such.

- (2.) Every brewer who commits a breach of this section is liable to a penalty of fifty pounds for every day on which the offence is committed or continued.

**44 Name to be painted on cart.**

Every brewer shall cause his name at all times to be painted legibly in letters of not less than two inches in length upon every dray, cart, or other vehicle used for the purpose of his trade or business.

**45 Use of harmful drugs prohibited.**

- (1.) Every brewer who uses or causes or permits to be used in the brewing of any beer, or puts into or mixes therewith or with the worts thereof, any cocculus Indicus, nux vomica, tobacco, tobacco-juice, opium, aloes, faba amara, grains of paradise, cannabis Indica, or any extract, decoction, infusion, or preparation thereof respectively, or any other deleterious or poisonous matter or thing is liable to a penalty of two hundred pounds for the first offence, and for the second or any subsequent offence is liable to a penalty of five hundred pounds or (on prosecution by way of indictment) to two years' imprisonment with or without hard labour; and all such beer and worts may be seized by any officer under this Part of this Act or any Inspector or other person acting under the Distillation Act, 1908, and shall be forfeited.

*Penalty for having such drugs in possession.*

- (2.) Every brewer or retailer of beer who has in his possession any such deleterious or poisonous matter or thing as aforesaid, otherwise than for some medicinal or domestic purpose (the proof whereof shall lie on such brewer or retailer), shall be liable to a penalty of fifty pounds; and all such substances found in the possession of such brewer or retailer of beer may be seized by any such officer, Inspector, or person as aforesaid, and shall be forfeited.

*Penalty for selling such drugs.*

- (3.) Every person who knowingly sells, disposes of, sends, or delivers to any brewer or retailer of beer any such deleterious or poisonous matter or thing as aforesaid, otherwise than for some medicinal or domestic purpose (the proof whereof shall lie on the person so selling, disposing of, sending, or delivering the same), is liable to a penalty of fifty pounds.

*Penalty for selling adulterated beer.*

- (4.) Every person who knowingly sells, or disposes of, or has on his premises, any beer in which is mixed any such deleterious or poisonous matter or thing as aforesaid, is liable to a penalty of fifty pounds.

*Beer Duty, and Mode of Payment***46 Beer duty, how assessed.**

- (1.) Duty shall be payable on all beer brewed in New Zealand, calculated in the manner hereinafter appearing, that is to say,—
- (a.) Where the specific gravity of the worts used in the production of the beer does not exceed 1,047, the duty shall be at the rate of threepence and twelve-sixteenths of a penny per gallon of the beer;
- (b.) Where the specific gravity of the worts exceeds 1,047 but does not exceed 1,055, the duty per gallon shall be at the rate aforesaid plus one-sixteenth of a penny for every unit of specific gravity above 1,047; and
- (c.) Where the specific gravity of the worts exceeds 1,055, the duty per gallon shall be at the maximum rate chargeable under paragraph (b) hereof plus two-sixteenths of a penny for every unit of specific gravity above 1,055.
- (2.) Such duty shall be deemed to be revenue of Customs within the meaning of the Customs Act, 1913, and shall be recoverable accordingly by action at the suit of the Crown.

*Specific gravity, how determined.*

- (3.) For the purposes of this Act the specific gravity of distilled water at sixty degrees Fahrenheit shall be taken at 1,000, and the specific gravity of worts shall be considered in relation thereto.

**47 When duty payable.**

Beer duty shall be payable in the prescribed manner and form on the day following that on which the worts for the manufacture of the beer are pitched for fermentation:

Provided that the Collector may in his discretion, in respect of worts pitched for fermentation during any week, permit payment on Saturday before noon

of the same week or at any time before three o'clock of the afternoon of the following Tuesday.

**48 Brewer may be prohibited from brewing on non-payment of duty.**

Every brewer who fails to pay any duty which is properly due may, by a notice under the hand of the Collector, be prohibited from brewing, and every brewer who brews beer without the permission of the Collector after the receipt of such notice shall be deemed to have brewed beer without a license.

**49 Refund of duty on spoilt beer, &c.**

Where the Collector is satisfied that any worts or beer have, through accident or misfortune, been lost or spoiled before delivery from the brewery, he may grant a refund of any duty which has been paid thereon.

**50 Offences with respect to worts.**

Every person, whether a brewer or not, is liable to a penalty of one hundred pounds who—

- (a.) Conceals any worts;
- (b.) Fraudulently interferes with worts which have been pitched for fermentation;
- (c.) Fraudulently mixes worts from two or more brewings.

**51 The brewer's book.**

- (1.) Every brewer shall keep in the prescribed form a book called the brewer's book in which shall be entered from day to day, or oftener if necessary, such particulars as are prescribed.
- (2.) The brewer's book shall be open at all times to the inspection of the Collector or other officer, who may take extracts therefrom.
- (3.) The entries made in the brewer's book shall at the end of each month be verified by declaration in the prescribed manner and form.

**52 Monthly transcripts from brewer's book.**

Every brewer shall render to the Collector, on or before the tenth day of each month, correct transcripts in duplicate from the brewer's book, verified by a declaration in the prescribed form.

**53 Failure to keep brewer's book.**

Every brewer who fails to keep a brewer's book or to furnish transcripts thereof as provided by this Part of this Act, or refuses to permit the proper officer to examine the said book and to take extracts therefrom or transcripts thereof in the manner provided, is liable to a penalty of fifty pounds.

**54 Making false entries.**

Every brewer who makes or allows or procures to be made any false entry in the brewer's book or in any transcript thereof is liable to a penalty of one hundred pounds, and shall forfeit all beer and worts then in his custody or possession, and all vessels, utensils, and apparatus used in making the same.

*Manufacture of Beer***55 Entry of quantity and gravity of worts.**

When the whole of the worts for any brewing are in the fermenting-vessels the brewer shall immediately cause to be correctly entered in the brewer's book the quantity and specific gravity of such worts, and the duty shall be paid as upon beer in accordance with such quantity and gravity, less such allowance for wastage in manufacture and use on the brewery premises as may be prescribed:

Provided that it shall not be lawful to delay the running into any fermenting-vessel of any part of the worts to be fermented beyond six hours from the time at which yeast is first added to any of such worts.

**56 Disputes as to specific gravity of worts.**

- (1.) If any dispute arises between the brewer and the Collector or any officer of Customs as to the true original specific gravity of any worts used in the manufacture of beer, the Collector or such officer may take a sample of such worts or of the finished beer produced therefrom.
- (2.) Such sample shall be divided into three approximately equal parts, of which one shall be sealed and handed to the brewer, one shall be retained by the Collector, and the third shall be similarly sealed and sent by the Collector to the Dominion Analyst or to an analyst appointed under the Sale of Food and Drugs Act, 1908, for report, and the report of the said analyst as to the true original specific gravity of the worts in dispute shall be proof of such specific gravity unless the contrary is proved.

**57 Notice of intention to brew.**

Every brewer shall in the prescribed form give to the Collector at least twenty-four hours' notice of his intention to brew, and shall state therein such particulars as may be required by regulations.

**58 Appliances to be provided.**

The brewer shall at his own expense provide to the satisfaction of the Collector correct instruments and utensils for taking the specific gravity of worts, and he shall permit the Customs officer to take readings with, and to check the same from time to time with, his own instruments.

**59 Casks to be branded with name of brewer, &c.**

- (1.) The cask in which any beer is removed from a brewery shall be marked in the prescribed manner with the name of the brewer by whom the beer was brewed, or such abbreviation thereof as is approved by the Collector and registered by him at his office, the name of the place where the beer was brewed, and the number of imperial gallons the cask is capable of holding.
- (2.) Every brewer who fails to comply with the requirements of this section is liable to a penalty of five pounds for each cask not marked by him as aforesaid, and every such cask is liable to forfeiture wherever found.
- (3.) Every person other than the owner of such cask, or some person lawfully authorized by him so to do, who knowingly and wilfully removes or defaces any such marks is liable to a penalty of ten pounds for each cask from which any mark is so removed or defaced.

**60 Register of casks.**

Every brewer shall cause to be kept at his brewery, in a form and manner approved by the Collector, a register of casks used by him in his business showing—

- (a.) The numbers and capacity thereof:
- (b.) The persons to whom the same are from time to time delivered, and the dates of such deliveries, and the dates on which the same are from time to time returned.

**61 Facilities to be afforded to officers of Customs.**

Every brewer shall—

- (a.) Stack or store the materials received into his brewery and which are suited for or can be used in the production of beer so that reasonable access to and examination thereof may be had or made at all times:
- (b.) Provide sufficient lights and just scales and weights for the use of the officers of Customs:
- (c.) Provide all labour required in the weighing, examination, stacking, storing, or taking stock of the said materials.

*Powers of Collector and Officers***62 Officer may enter breweries, inns, and warehouses.**

Every brewery, whether licensed or not, and every warehouse, store, or premises, whether connected with a brewery or not, where the Collector has reason to believe that any beer, whether made in New Zealand or not, is stored, kept, or sold, and every hotel or premises in which beer is sold by retail, and every store or cellar attached thereto, shall be open at all times to inspection by a

Collector or other officer, who shall have power, at any time in the daytime, and with or without assistants, to enter into and search and examine the same.

**63 May take account of materials and gauge casks in breweries.**

The Collector or any officer of Customs may at all times, with such assistants as he thinks fit, enter any brewery and have free access to every part thereof, and may remain therein as long as he deems necessary for the purpose of inspecting such brewery, and may take an account of all materials received or used therein, and of all beer and worts therein, and may gauge or otherwise ascertain the capacity or contents of every cask or vessel used or intended for use in such brewery.

**64 Obstructing officers.**

Every person who obstructs, resists, or molests any Collector or other officer in the execution of his duties under this Part of this Act is liable to a penalty of one hundred pounds, or, on summary conviction, to imprisonment for any period not exceeding six months.

**65 Bribing officers of Customs.**

- (1.) Every person who gives or procures to be given, or offers or promises to give or procure to be given, any bribe or reward to any officer of Customs to induce him to neglect his duty under this Part of this Act, or by threats, demands, or promises attempts to influence or does influence any such officer in the discharge of his duty under this Part of this Act, is liable on indictment to imprisonment with hard labour for a term not exceeding five years.
- (2.) Every officer of Customs who accepts any such bribe or reward, or connives at the commission by any other person of any offence against this Part of this Act or at any attempt by any other person to evade payment of duty under this Part of this Act, is liable on indictment to imprisonment with hard labour for a term not exceeding five years.

*Other Provisions*

**66 Burden of proof.**

- (1.) In all proceedings under this Part of this Act against any person as a brewer, he shall be deemed to be a brewer until he proves the contrary.
- (2.) In any such proceeding the defendant shall be deemed to be unlicensed unless at the hearing he produces to the Court his license, or other proof to the satisfaction of the Court of his being a duly licensed person.

**67 Evidence of appointment of officers.**

Every Collector and officer employed on any duty or service relating to the administration of this Part of this Act shall be deemed to be the Collector or officer appointed for that duty or service; and the statement of any Collector

or officer that he is such Collector or officer shall be sufficient evidence and proof at or upon any trial, hearing, or examination in any Court, or upon any proceeding taken under this Part of this Act, that he was authorized to do the particular act or thing in respect of which such evidence is given.

**68 Suspension of licenses.**

Where any brewer is convicted or adjudged guilty of any offence against this Part of this Act, the Minister may, if he thinks fit, cancel the license of such brewer, or suspend the license for any period not exceeding six months, and during the period of suspension the brewer shall be deemed to be unlicensed.

**69 Declarations.**

- (1.) Every declaration required to be made by or under this Part of this Act may be taken before a Collector or other officer of Customs, or before a Postmaster, solicitor, or Justice.
- (2.) Every such declaration shall be exempt from stamp duty.

**70 Presumption of intent to defraud the revenue.**

Where an offence has been committed against this Part of this Act it shall for all the purposes of this Part of this Act, and in all proceedings thereunder, be presumed to have been committed with intent to defraud the revenue of Customs, unless the contrary is proved.

**71 General penalty.**

Every person who commits an offence against this Part of this Act for which no specific penalty is provided is liable to a penalty of twenty pounds.

**72 Recovery of penalties.**

- (1.) Penalties imposed by this Part of this Act may be recovered in like manner as penalties imposed by the Customs Act, 1913, may be recovered, and the provisions of Part XV of that Act shall extend and apply to all such penalties and to all offences against this Part of this Act.
- (2.) Part XVI of the Customs Act, 1913, shall apply to all forfeitures under this Part of this Act.

*Hop-beer Licenses*

**73 Hop-beer licenses.**

- (1.) In this section the term "hop-beer" means a fermented beverage containing hops or any extract thereof, and containing not more than three per centum of proof spirit.
- (2.) No hop-beer shall be manufactured for sale except under the authority of a license in the prescribed form, to be granted under this section.

- (3.) Any fermented beverage containing hops, or any extract thereof, and containing more than three per centum of proof spirit shall be deemed to be beer, and the provisions of this Part of this Act shall apply accordingly.
- (4.) A license for the manufacture of hop-beer may be obtained from the Collector, and a fee of one pound shall be payable therefor.
- (5.) Every such license shall continue in force until the thirty-first day of December, inclusive, next after its issue.
- (6.) No hop-beer shall be sold, offered for sale, or exposed for sale unless the name and address of the manufacturer are printed on labels affixed to the cask or bottle in which such hop-beer is contained, and every person who commits a breach of this subsection is liable to a penalty of ten pounds.

*Repeals, &c*

**74 Repeals.**

- (1.) The enactments mentioned in the Sixth Schedule are hereby repealed.

*Savings.*

- (2.) All districts, offices, appointments, licenses, Orders in Council, permits, bonds, registers, instruments, and generally all acts of authority which originated under any enactment hereby repealed and are subsisting or in force on the commencement of this Part of this Act shall be deemed to have originated under this Part of this Act:

Provided that in the case of any license, permit, or appointment granted for a specified term the current term shall be computed from the date of its commencement.

- (3.) All matters and proceedings commenced under any enactment hereby repealed and pending or in progress on the commencement of this Part of this Act may be continued, completed, and enforced as if this Act had not been passed.
- (4.) Duty shall be paid on all beer brewed before the commencement of this Part of this Act and on all beer for which the worts have been pitched for fermentation before such commencement in the same manner in all respects as if this Act had not been passed.

**75 Part III to be included in Customs Acts.**

- (1.) This Part of this Act shall be deemed to be one of the Customs Acts within the meaning and for the purposes of the Customs Act, 1913.

*Commencement of Part.*

- (2.) This Part of this Act shall commence on the first day of December, nineteen hundred and fifteen.

## Part IV

### Stamp Duties

#### **76 Duty on contracts for sale of land.**

- (1.) Every agreement in writing for the sale of any land shall be charged with the same ad valorem duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the land agreed to be sold, and shall be stamped accordingly.
- (2.) The term “agreement in writing” includes any note or memorandum in writing signed by the seller or his agent, and sufficient by itself, or together with any other document, to render a contract for the sale of land binding upon the seller; and where the same contract is constituted or evidenced by two or more such documents, it shall be sufficient if any one of those documents is stamped with the duty aforesaid.
- (3.) The term “sale” includes subsale, and every transaction in the nature of a subsale.
- (4.) The term “land” includes any estate or interest in land, whether legal or equitable.
- (5.) An agreement for the exchange of land for any other land or other property shall for the purposes of this section be deemed to be an agreement for the sale of the land to be conveyed by way of exchange. The person to whom the land is to be so conveyed shall be deemed the purchaser thereof, and the person by whom the land is to be so conveyed shall be deemed the seller thereof.
- (6.) When a purchaser has duly paid ad valorem duty on an agreement of sale in accordance with the foregoing provisions a conveyance or transfer made to that purchaser in pursuance of the agreement shall be exempt from ad valorem duty and shall be chargeable with a duty of one shilling only.
- (7.) When any person, having entered before or after the commencement of this Act into an agreement for the sale of land, executes any conveyance or transfer of the land or of any part thereof to any subpurchaser, or to any other person claiming through the purchaser, or to any other person by the direction or with the authority of the purchaser, the transfer or conveyance so executed shall recite the fact of such subpurchase, derivative title, direction, or authority. If any conveyance or transfer is executed without such recital, every person executing the same shall be liable to a penalty of fifty pounds, to be recovered by action at the suit of the Crown in the same manner as if it was duty payable under the Stamp Duties Act, 1908.
- (8.) When any agreement for the sale of land is carried into effect by the execution of a conveyance or transfer to the purchaser which is executed and presented for stamping within one month after the making of the agreement, the conveyance or transfer may be stamped with ad valorem duty as a conveyance on sale,

and the agreement shall thereupon become exempt from ad valorem duty under this section.

- (9.) Ad valorem duty paid on any agreement of sale under this section shall be refunded if the Commissioner of Stamps is satisfied that the agreement has been rescinded or annulled, and has not been substantially performed or carried into effect, whether directly or indirectly, in favour of the purchaser or of any other person claiming under him or otherwise, and if application for such refund is made at any time within twelve months after the making of the agreement.

**77 Duty on mortgages.**

- (1.) For the purposes of this Act the term “mortgage of land” includes a memorandum of mortgage, an agreement to mortgage, an equitable mortgage, and a transfer of a mortgage.
- (2.) A security by way of mortgage of land for the payment or repayment of money to be lent, advanced, or paid, or which may become due upon an account current, either with or without money previously due, shall be charged, where the total amount secured or to be ultimately recoverable is in any way limited, with the same duty as a mortgage for the amount so limited.
- (3.) Where the total amount is unlimited, the security shall be available for such amount only as the ad valorem duty impressed thereon extends to cover, and where any advance or loan is made in excess of that amount the excess shall for the purpose of stamp duty be deemed a new and separate mortgage, bearing date on the day on which that advance or loan is made:
- Provided that if on the discharge of any such security the Commissioner is satisfied that the highest amount advanced on the security is less than the amount covered by the stamp duty paid thereon the Commissioner may refund the amount of duty paid in excess of the amount required in respect of the highest amount advanced as aforesaid.
- (4.) Where duty has been paid on an agreement to mortgage or on an equitable mortgage and the agreement or equitable mortgage is followed by a deed of mortgage in respect of the same mortgage debt, such subsequent mortgage shall be chargeable with a stamp duty of one shilling.
- (5.) Where a mortgage is given upon land and any other property the Commissioner shall have power to apportion the security as between the value of the land and the value of such other property, and duty shall be payable only on the amount apportioned in respect of the land.
- (6.) A general exemption from stamp duties contained in any Act shall be construed subject to the provisions of this section.

**78 Section 4 of Stamp Duties Act amended.**

Section four of the Stamp Duties Act, 1908, is hereby amended by omitting from subsection one thereof the words “and may be recovered summarily by any person appointed in that behalf by the Minister,” and substituting therefor the words “and may be recovered accordingly by action at the suit of His Majesty in any Court of competent jurisdiction.”

**79 Section 26 of Stamp Duties Act amended.**

Section twenty-six of the Stamp Duties Act, 1908, is hereby amended by omitting from subsection one thereof the words “fees and fines incurred under,” and substituting therefor the words “fines for offences against this Act.”

**80 Section 91 of Stamp Duties Act amended.**

Section ninety-one of the Stamp Duties Act, 1908, is hereby amended by omitting from subsection one the words “two pounds ten shillings,” and substituting the words “three pounds.”

**81 Duty on stakes won in horse-racing.**

- (1.) Upon all stakes won in respect of any horse-race in New Zealand there shall be payable to His Majesty a duty at the rate of one per centum of the amount of the stakes.
- (2.) The said duty shall be deducted from the amount of the stakes by the racing club under whose management or control the horse-race takes place, and shall be paid by that club to the Commissioner of Stamps within seven days after the date of the race meeting at which the stakes were won.
- (3.) The said racing club shall also within the said period of seven days forward to the Commissioner a statement showing the total amount of all stakes won at such race meeting, with particulars of the same.
- (4.) If any racing club fails to deliver such statement as aforesaid, or if any statement so delivered is false to the knowledge of any person concerned in the delivery thereof, the club and every officer of the club who has taken any part in the holding or conduct of the race meeting shall be severally liable to a fine of twenty pounds.
- (5.) If default is made in the payment of the said duty, the amount so unpaid may be recovered by action at the suit of the Crown either from the racing club or from the person by whom the stakes were won.
- (6.) The Governor in Council may make such regulations as he thinks necessary for the collection of duty under this section.
- (7.) The aforesaid duty shall be deemed to be stamp duty, and the collection thereof shall be under the control of the Commissioner of Stamps accordingly.
- (8.) Stakes subject to the aforesaid duty shall be exempt from income-tax.

- (9.) In this section the term “racing club” means any club, association, or other body, whether incorporated or not, which is authorized to use the totalizator or which is the holder of a license under the Race Meetings Act, 1909, and “horse-race” includes a trotting-race.

**82 Duty on totalizator dividends.**

- (1.) From every dividend payable on any horse-race at any race meeting at which a totalizator is used there shall be deducted a duty (called the dividend duty) at the rate of sixpence for every pound or fraction of a pound of the dividend.
- (2.) The dividend shall be calculated on the gross amount paid in to the totalizator on each race after deducting therefrom a sum equal to ten per centum of that amount.
- (3.) It shall be the duty of each racing club, racing committee, and racing association, within seven days after the holding of a race meeting at which a totalizator is used, to pay to the Commissioner the gross amount of dividend duty so deducted, and to forward to him a full account in the prescribed form, showing separately the amount of each dividend, the amount of dividend duty deducted in respect thereof, and such other particulars as the Commissioner may require.
- (4.) Subject to the provisions of this section, the provisions of Part III of the Stamp Duties Act, 1908, shall extend to the duty hereby imposed.

**83 Schedule of duties repealed, and new Schedule enacted.**

The Second Schedule to the Stamp Duties Act, 1908, is hereby repealed, and the Seventh Schedule hereto is hereby substituted.

**84 Inquiries by Commissioner**

- (1.) For the purpose of obtaining information respecting the liability of any person in respect of duty under the Stamp Duties Act, 1908, the Commissioner of Stamps may summon before him and examine on oath any person whom the Commissioner deems capable of giving information as aforesaid.
- (2.) On any inquiry under this section the Commissioner shall have all the powers conferred on Commissions by the Commissions of Inquiry Act, 1908, and the provisions of that Act shall apply accordingly.

**85 Section 41 of Stamp Duties Act, 1908, amended.**

Section forty-one of the Stamp Duties Act, 1908, is hereby amended by adding, at the end of subsection one, the following:—

“Provided also that the Commissioner may, if he thinks fit, at any time after the first execution of any instrument, remit or reduce any fine payable under this section.”

**86 Section 142 of Stamp Duties Act amended.**

Section one hundred and forty-two of the Stamp Duties Act, 1908, is hereby amended by omitting from subsection two thereof the words “Minister of Internal Affairs,” and substituting therefor the words “Commissioner of Stamps.”

**87 Right of Commissioner to inspect books, registers, &c.**

- (1.) All public officers and all other persons having in their custody or possession any rolls, books, records, registers, papers, or other documents the inspection whereof may tend to secure the payment of any duty under the Stamp Duties Act, 1908, or to the proof or discovery of any fraud or omission in relation to any such duty, shall at all reasonable times, notwithstanding anything to the contrary in any other Act, permit any person thereunto authorized by the Commissioner of Stamps to inspect all such documents, and to take such notes, copies, or extracts thereof or therefrom as he may deem necessary, without fee or reward.
- (2.) Every person who refuses to permit or obstructs any such inspection, or any such taking of notes, copies, or extracts, is liable on summary conviction to a fine of fifty pounds.

*Repeal.*

- (3.) Section fifty-two of the Stamp Duties Act, 1908, is hereby repealed.

**88 Section 2 of Stamp Duties Amendment Act, 1913, amended.**

Section two of the Stamp Duties Amendment Act, 1913, is hereby amended by inserting in subsection six thereof, after the words “aforesaid valuation roll,” the words “or in any other case in which the Commissioner thinks fit so to do.”

**89 Construction of Act.**

- (1.) This Part of this Act shall be deemed part of the Stamp Duties Act, 1908, and shall be construed accordingly.

*Commencement of Part.*

- (2.) This Part of this Act shall commence on the first day of November, nineteen hundred and fifteen.

## Part V Death Duties

**90 Section 5 of Death Duties Act amended.**

Section five of the Death Duties Act, 1909, is hereby amended by inserting in paragraph (j) thereof, after the words “commencement of this Act,” the words “and situated in New Zealand at the death of the deceased.”

**91 Sections 5 and 15 of Death Duties Act amended.**

- (1.) Property shall not be subject to estate duty under paragraph (j) of section five of the Death Duties Act, 1909, or to succession duty under paragraph (g) of section fifteen of that Act by reason of the reservation or assurance of, or any contract for, any interest or benefit, or by reason of the reservation of any right to restore or reclaim the property or the proceeds of the sale thereof, if by any release, surrender, merger, cesser, forfeiture, determination, alienation, or disposition of such interest, benefit, or right, the interest, benefit, or right (together with any interest, benefit, or right, whether of the same or of any different kind, which may have been substituted therefor) has wholly ceased to exist or to be vested in the deceased at any time more than ten years before the death of the deceased (and whether before or after the commencement of this Act); but otherwise than as aforesaid no such release, surrender, merger, cesser, forfeiture, determination, alienation, or disposition (whether before or after the commencement of this Act) shall have any effect in preventing the operation of the said sections in the same manner as if the interest, benefit, or right continued to be vested in the deceased at the date of his death.
- (2.) For the purposes of the said sections the property comprised in any settlement, trust, or disposition of property shall be deemed to include the proceeds of the sale or conversion thereof, and all investments for the time being representing the same, and all property which has in any manner been substituted for the property originally comprised in such settlement, trust, or disposition.
- (3.) Nothing in this section shall apply to the estate of any person who has died before the commencement of this Act.

**92 Children exempt from succession duty in certain cases.**

- (1.) If the successor of any deceased person is a child, grandchild, or other descendant of the deceased, no succession duty shall be payable in respect of any such succession the value of which does not exceed five thousand pounds; and in the case of any such succession the value of which exceeds five thousand pounds, succession duty shall be payable at the rate of two per centum of the total value thereof, save that the succession duty so payable shall not in any case exceed the amount by which the value of the succession exceeds five thousand pounds.
- (2.) Section eighteen of the Death Duties Act, 1909, shall not apply in any case to which this section applies.
- (3.) Section sixteen of the Death Duties Act, 1909, is hereby amended by omitting the words “or a child, grandchild, or other descendant of the deceased.”

**93 Exemption from estate duty and succession duty in the case of soldiers' estates.**

- (1.) This section shall apply to the estate of any person—

- (a.) Who dies, or has since the fourth day of August, nineteen hundred and fourteen, died, while on active service out of New Zealand with any of His Majesty's Military or Naval Forces in the present war; or
  - (b.) Who dies or has since the day aforesaid died of wounds, accident, or disease suffered or contracted while on such service out of New Zealand; or
  - (c.) Who dies or has since the day aforesaid died of wounds, accident, or disease suffered or contracted by him while an officer, non-commissioned officer, or man of any Expeditionary Force raised in New Zealand for service in the present war.
- (2.) In the case of any estate to which this section applies the value of any succession (within the meaning of Part II of the Death Duties Act, 1909) acquired by the wife of the deceased or by any lineal ancestor or lineal descendant of the deceased in respect of his dutiable estate shall to the extent of five thousand pounds, but no more, in the case of each such successor be deducted from the final balance of that estate, and estate duty shall be payable on the residue only.
  - (3.) The rate of estate duty so payable on the residue shall, nevertheless, be determined by the total amount of the said final balance without any such deduction as aforesaid.
  - (4.) The aforesaid deduction in the case of the wife of the deceased shall be in substitution for, and not in addition to, the deduction allowed by section thirteen of the Death Duties Act, 1909.
  - (5.) In the case of any estate to which this section applies no succession duty shall be payable on any succession acquired by the father, mother, or other lineal ancestor of the deceased and not exceeding five thousand pounds in value; and if any succession so acquired exceeds five thousand pounds in value, succession duty shall be payable at the appropriate rate on the total value thereof, save that the succession duty so payable shall not in any case exceed the amount by which the value of the succession exceeds five thousand pounds.
  - (6.) The determination of the Commissioner of Stamps that any estate is not one to which this section applies shall be final for all purposes.

**94 Section 21 of Death Duties Act amended.**

Section twenty-one of the Death Duties Act, 1909, is hereby amended by adding thereto the following subsection:—

- “(7.) For the purposes of estate duty subsections one to five of this section shall, with all necessary modifications, apply to every contingency affecting the interest of the deceased in any property forming part of his dutiable estate, in the same manner in which those subsections apply to contingencies affecting a succession, and every reference to succession duty shall be read as a reference to estate duty accordingly.”

**95 Section 33 of Death Duties Act amended**

Section thirty-three of the Death Duties Act, 1909, is hereby amended as follows:—

- (a.) As to subsection two, by inserting, after the word “permit,” the words “or require”; and
- (b.) As to subsection four, by inserting, after the words “this section,” the words “or to deliver an amended statement when required by the Commissioner so to do.”

**96 Section 36 of Death Duties Act amended.**

Subsection two of section thirty-six of the Death Duties Act, 1909, is hereby amended by inserting, after the words “gives security,” the words “to the satisfaction of the Commissioner for the payment of the full duty either by mortgage of some portion of the property affected by the administration, sufficient in the opinion of the Commissioner to secure the payment of the duty, or”; and by omitting the words “with two sureties approved by the Commissioner,” and substituting the words “either with or without sureties,”

**97 Section 52 of Death Duties Act amended.**

Section fifty-two of the Death Duties Act, 1909, is hereby amended—

- (a.) By omitting the words “which is subject to gift duty,” and substituting the words “the value of which is not less than five hundred pounds”;
- (b.) By omitting the words “assess the duty thereon,” and substituting the words “determine whether the gift is dutiable and to assess the duty thereon (if any).”

**98 Notice of payments without probate to be given to Commissioner.**

- (1.) Where in pursuance of any Act payment is made out of the estate of a deceased person without probate or letters of administration having been obtained, notice of such payment shall be given in the prescribed form to the Commissioner of Stamps by the person making the payment.
- (2.) Every person making any such payment who fails within fourteen days after payment to give the prescribed notice is liable to a fine not exceeding five pounds.

**99 Inquiries by Commissioner.**

- (1.) In lieu of applying to a Magistrate under section sixty-one of the Death Duties Act, 1909, for an inquiry, the Commissioner of Stamps may himself, if he thinks fit, make inquiry for the purpose of obtaining information respecting any claim for duty under that Act, and for the purposes of the inquiry may summon before him and examine on oath any person whom the Commissioner deems capable of giving information as aforesaid.

- (2.) On any such inquiry the Commissioner shall have all the powers conferred on Commissions by the Commissions of Inquiry Act, 1908, and the provisions of that Act shall apply accordingly.

**100 Valuation fee under section 67 of Death Duties Act.**

There shall be payable by the administrator in the case of death duty, or by the donor in the case of gift duty, in respect of any valuation made pursuant to section sixty-seven of the Death Duties Act, 1909, such fee as may be prescribed by regulations.

**101 Exemption of certain gifts from gift and death duty.**

- (1.) A gift shall not be taken into account as such, either for the purposes of gift duty or for the purposes of death duty, if the Commissioner is satisfied—
- (a.) That the gift, together with all other gifts made by the same donor to the same beneficiary in the same calendar year, does not exceed in the aggregate twenty pounds in value and is made in good faith as part of the normal expenditure of the donor; or
  - (b.) That the gift is made for or towards the maintenance of the wife, husband, or any relative of the donor and is not excessive in amount, having regard to the legal or moral obligation of the donor to afford such maintenance.
- (2.) The determination of the Commissioner that a gift is not entitled to exemption under this section shall be final and conclusive.

**102 Section 8 of Death Duties Amendment Act, 1911, amended.**

Section eight of the Death Duties Amendment Act, 1911, is hereby amended by repealing subsection two, and substituting the following subsection therefor:—

- “(2.) When any gift, which by reason of the value thereof is not subject to gift duty when made, subsequently becomes dutiable in accordance with this section by reason of any other gift or gifts made previously or subsequently by the same donor, sections forty-six, forty-nine, fifty, fifty-one, fifty-two, fifty-four, and fifty-eight of the principal Act shall, in their application to the first-mentioned gift, be construed as if the references therein to the date of the making of the gift were references to the date on which the gift has so become dutiable.”

**103 Construction of Act.**

This Part of this Act shall be deemed part of the Death Duties Act, 1909, and shall be construed accordingly.

## Part VI Aid to Public Works

### 104 New Zealand Loans Act, 1908, applied.

This Part of this Act shall be deemed to be an authorizing Act within the meaning of the New Zealand Loans Act, 1908, and the moneys hereinafter authorized to be raised shall be raised under and subject to the provisions of that Act accordingly.

### 105 Minister of Finance may raise £2,000,000.

- (1.) The Minister of Finance is hereby empowered to raise, on the security of and charged upon the public revenues of New Zealand, such sums of money, not exceeding in the whole the sum of two million pounds, as he thinks fit.

*Rate of interest.*

- (2.) The sums so raised shall bear interest at such rate (not exceeding four and a half per centum per annum) as the Minister of Finance prescribes.

*Moneys raised to be credited to Public Works Fund, and applied for specified works and purposes.*

- (3.) All moneys raised under the authority of this section shall, as and when raised, be paid into the Public Account to the credit of the Public Works Fund, and shall from time to time be applied to the works and purposes specified in the Eighth Schedule hereto, in such amounts as are from time to time appropriated by Parliament.

### 106 Authority to convert certain existing securities.

In addition to the powers conferred on the Minister of Finance by the last preceding section, the said Minister is hereby authorized, in his discretion, with the consent of the holder of any security issued under the New Zealand Loans Act, 1908, in exercise of the powers conferred by any authorizing Act within the meaning of that Act, to cancel the said security, and issue in lieu thereof a debenture or debentures for an equivalent amount under the New Zealand Loans Amendment Act, 1915, notwithstanding that the first-mentioned security may not have matured at the date of such cancellation.

### 107 Investment in debentures under New Zealand Loans Amendment Act, 1915, of money in Post Office Savings-bank.

- (1.) Any depositor in the Post Office Savings-bank may apply, in the form provided, for debentures under the New Zealand Loans Amendment Act, 1915, in respect of the amount standing to his credit in the Post Office Savings-bank or any specified portion of such amount, and the Postmaster-General may forthwith apply such amount to the purchase of such debentures, and shall transmit such debentures to the depositor.

- (2.) The said amount shall for the purposes of the Post and Telegraph Act, 1908, be deemed to be money withdrawn by the depositor from his account in the Post Office Savings-bank.
- (3.) Where the said amount or an equal amount paid into the Post Office Account pursuant to Part IV of the Post and Telegraph Act, 1908, is, immediately prior to the issue of such debentures, invested in securities issued by the Minister of Finance, securities to an equivalent amount shall forthwith be cancelled, notwithstanding that they may not have matured at the date of such cancellation.

## **Part VII**

### **Railway Charges**

#### **108 Variation of contracts of carriage.**

In any case where a contract in writing is in force on the passing of this Act for the carriage of goods at a fixed price or according to a fixed scale it shall be lawful for the contractor to add to the contract price such amount (if any) as he has actually been required to pay for the carriage or wharfage of any goods under the contract in respect of the increase of the railway and wharfage charges payable pursuant to the order of the Minister of Railways dated the third day of September, nineteen hundred and fifteen, and published in the *Gazette* on the sixteenth day of that month, or pursuant to any subsequent order of the said Minister whereby the rates for the conveyance or wharfage of goods are increased beyond the rates in force on the nineteenth day of September, nineteen hundred and fifteen.

#### **109 Payments of railway revenue to certain Harbour Boards.**

Notwithstanding anything in section seven of the Greymouth Harbour Board Act, 1884, or in section seven of the Westport Harbour Board Act, 1884, the profits and payments to the Greymouth Harbour Board and the Westport Harbour Board, respectively, shall not include any portion of the increase in railway fares and freights, or in tonnage and wharf rates, paid pursuant to an order of the Minister of Railways dated the third day of September, nineteen hundred and fifteen, and published in the *Gazette* on the sixteenth day of the same month, or pursuant to any subsequent order of the said Minister whereby railway fares and freights, or tonnage and wharf rates, are increased beyond those in force on the nineteenth day of September, nineteen hundred and fifteen.

**SCHEDULES****FIRST SCHEDULE****Tariff Items under the Customs Duties Act, 1908**

Fruits, preserved in juice or syrup.

(Fruits, preserved in juice or syrup, fortified with alcohol to any extent exceeding 33 per cent of proof spirit, shall be charged 16s. per proof gallon on such juice or syrup, in addition to 25 per cent ad valorem on the total value of the goods.)

Cordials, bitters, and liqueurs, when exceeding the strength of 33 per cent of proof spirit, but not exceeding the strength of proof.

Cordials, bitters, and liqueurs, when exceeding the strength of proof.

Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other instrument.

(No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a less strength than 16·5 under proof.)

Spirits, and spirituous mixtures, sweetened, n.o.e., when not exceeding the strength of proof.

Spirits, and spirituous mixtures, sweetened, n.o.e., when exceeding the strength of proof.

Spirits, and spirituous mixtures, in bottles or jars in cases, shall be charged as follows—viz., two gallons and under as two gallons, over two gallons and not exceeding three as three gallons, over three gallons and not exceeding four as four gallons, and so on for any greater quantity contained in any case.

Spirits, and spirituous mixtures, containing more than 33 per cent of proof spirit, in combination with other ingredients, and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated

Wine of any kind containing more than 40 per cent of proof spirit.

Essences, flavouring, containing more than 33 per cent of proof spirit.

Bicycles, tricycles, and the like vehicles, also finished, or partly finished or machined parts of the same, n.o.e.

Bicycles and tricycles, fittings for—namely, rubber tires, pneumatic rubber tires, outside covers of rubber, and inner tubes, handle-grips, pedal-rubbers; also the following articles when not plated, japanned, enamelled, or varnished—namely, drop forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), spokes, forks, stays, handle-bars, and seat-pillars, *unbuilt*, bracket-shells, fork, and stay-ends, fork-tips, bridges, crowns, and lugs; also ball-heads complete when not brazed, including all plated parts; hubs complete plated or otherwise, sprockets, chains, and chain-wheels, whether plated or not; bottom brackets complete, including axles, cups, cranks, and pedals, plated or otherwise.

*Gas-engines and hammers, and oil-engines.*

Motor-engines for bicycles.

Machinery, electric, and appliances—namely, *electric generators*, and *electric motors*, including slide-rails therefor, *electric lamps* including globes for arc lamps, *electric transformers*.

*Chassis* for *motor vehicles*, whether attached or unattached to such vehicles, including wheels therefor.

*Motor vehicles*, *motor-car bodies*, or *bodies for motor-buses*, whether attached or unattached.

Material for the manufacture of carriages, carts, drays, and wagons, motor vehicles, and railway cars or wagons—viz., springs, truck-pedestals, *mountings*, *trimmings*, hinges, tire-bolts, shackle-holders, step-treads, rubber cloth, rubber tires, pneumatic rubber tires, outer covers of rubber, inner tubes; also *iron or metal fittings* (except steps, lamp-irons, dash irons, seat-rails, and fifth wheels) for the manufacture of carriages, carts, drays, wagons, and motor vehicles (other than *motor-bicycles* or railway or tramway cars or wagons).

**SECOND SCHEDULE**

Column No. 1.	Rate of Duty.	
New Tariff Items.	Column No. 2.	Column No. 3.
Fruits, preserved in juice or syrup	25 per cent.	<sup>12</sup> / <sub>4</sub> per cent.
(Fruits, preserved in juice or syrup, fortified with alcohol to any extent exceeding 33 per cent of proof spirit, shall be charged 17s. per proof gallon on such juice or syrup, in addition to 25 per cent ad valorem on the total value of the goods.)	ad valorem	ad valorem.
Cordials, bitters, and liqueurs, when exceeding the strength of 33 per cent of proof spirit, but not exceeding the strength of proof	17s. the liquid gallon	
Cordials, bitters, and liqueurs, when exceeding the strength of proof	17s. the proof gallon	
Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other instrument (No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a less strength than 16·5 under proof.)	17s. the proof gallon	
Spirits, and spirituous mixtures, sweetened, n.o.e., when not exceeding the strength of proof	17s. the liquid gallon	
Spirits, and spirituous mixtures, sweetened, n.o.e., when exceeding the strength of proof	17s. the proof gallon	
Spirits, and spirituous mixtures, in bottles or jars in cases, shall be charged as follows— viz., two gallons and under as two gallons, over two gallons and not exceeding three as three gallons, over three gallons and not exceeding four as four gallons, and so on for any greater quantity contained in any case: provided that with the sanction of the Collector the foregoing restriction need not be applied to absolute alcohol, spirits of wine, spirits for scientific, medicinal, perfumery, or toilet purposes, or to trade samples.		

Column No. 1. New Tariff Items.	Rate of Duty.	
	Column No. 2.	Column No. 3.
Spirits, and spirituous mixtures, containing more than 33 per cent of proof spirit, in combination with other ingredients, and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated	17s. the liquid gallon	
Wine of any kind containing more than 40 per cent of proof spirit	17s. the liquid gallon	
Essences, flavouring, containing more than 33 per cent of proof spirit	17s. the liquid gallon	
Bicycles, tricycles, and the like vehicles, including motor-cycles, also finished, or partly finished or machined parts of the same, n.o.e.; side-cars for motor-cycles	10 per cent ad valorem	10 per cent ad valorem.
Bicycles, tricycles, and motor-cycles, fittings for—namely, the following articles when not plated, japanned, enamelled, or varnished—namely, drop forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), spokes, forks, stays, handle-bars, and seat-pillars, <i>unbuilt</i> , bracket-shells, fork, and stay-ends, fork-tips, bridges, crowns, and lugs	Free	10 per cent ad valorem.
Bicycles, tricycles, and motor-cycles, fittings for—namely, rubber tires, pneumatic rubber tires, outside covers of rubber, and inner tubes, whether attached to such vehicles or not	Free	
<i>Gas-engines, hot-air engines, and oil-engines</i> , all kinds and including <i>engines</i> especially suited for motor-cars or motor vehicles, motorcycles, or flying-machines	10 per cent ad valorem	10 per cent ad valorem.
Machinery, electric, and appliances—namely, <i>electric generators</i> , and <i>electric motors</i> , including slide-rails therefor, <i>electric lamps, electric transformers</i>	10 per cent ad valorem	10 per cent ad valorem.

Column No. 1. New Tariff Items.	Rate of Duty.	
	Column No. 2.	Column No. 3.
Motor vehicles, for road traffic, n.o.e., including motor-cars and motor-carriages	10 per cent ad valorem	10 per cent ad valorem.
Materials for the manufacture of carriages, carts, drays, and wagons, and motor vehicles—viz., rubber tires, pneumatic rubber tires, outer covers of rubber, and inner tubes, whether attached to such vehicles or not	Free	
Material for the manufacture of carriages, carts, drays, and wagons, and railway cars or wagons—viz., undercarriage springs, truck-pedestals, <i>mountings</i> , <i>trimmings</i> , hinges, tire-bolts, shackle-holders, step-treads, rubber cloth; also <i>iron or metal fittings</i> (except steps, lamp-irons, dash irons, seat-rails, and fifth wheels) for the manufacture of carriages, carts, drays, and wagons.	Free	

### THIRD SCHEDULE

#### Exemptions from Primage Duty

Ostrich feathers grown in New Zealand, when returned from abroad dressed, or dyed, upon evidence being produced to the satisfaction of a Collector of Customs as to their previous exportation.

Articles, being exhibits for public display only in public museums, whether purchased under bond or directly imported by, or for presentation to such museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable.

Paintings, statuary, and works of art, whether purchased under bond or directly imported by, or for presentation to any *public institution* or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of; statuary or works of art, whether purchased under bond, or directly imported, for display in any public park or place, on conditions prescribed by the Minister.

Medals, including only old or second-hand war medals, humane societies' medals, and other similar medals; also old coins.

Apparatus, appliances, articles, and materials, for educational purposes, as may be approved by the Minister, and under conditions prescribed by him.

Official supplies for consular officers of countries where a similar exemption exists in favour of British consuls.

Passengers' baggage and effects, including only wearing-apparel and *other personal effects that have been worn or are in use* by persons arriving in New Zealand; also *implements, instruments, and tools of trade, occupation, or employment*, of such persons, not exceeding £50 in value, and household or other effects not exceeding £100 in value, which have been in use for twelve months prior to embarkation by the persons or families bringing them to New Zealand, and which are not intended for any other person or persons, or for sale; also cabin furnishings belonging to such persons not exceeding in value £10.

Returned empties which are identified as such to the satisfaction of a Collector of Customs.

Specie.

Fish-ova.

Goods provided for by sections 139, 140, and 141 of the Customs Act, 1913.

## FOURTH SCHEDULE

### Duties on Goods produced in Manufacturing-warehouses

	£	s.	d.
On perfumed spirit	1	0	0 the liquid gallon.
On toilet preparations which are subject to a duty of 17s. the liquid gallon on importation	0	13	0
On toilet preparations which are subject to a duty of 25 per cent on importation	0	6	0
On culinary and flavouring essences	0	13	0
On medicinal preparations (excepting medicated wine or wine mixed with food) containing more than 50 per cent of proof spirit	0	0	9 the pound.
On medicinal preparations (excepting medicated wine or wine mixed with food) containing not more than 50 per cent of proof spirit	No duty.		

**FIFTH SCHEDULE**  
**Scale of Annual Supervision Fees**

	£
Where an officer is required to visit the brewery—	
On an average of five days per week or more	75
On an average of four days and less than five days per week	60
On an average of three days and less than four days per week	45
On an average of two days and less than three days per week	30
On an average of one day and less than two days per week	15
On an average of less than one day per week	10

**SIXTH SCHEDULE**  
**Enactments repealed**

1908, No. 13.—The Beer Duty Act, 1908.

1910, No. 46.—The Licensing Amendment Act, 1910: Sections 47, 48.

1913, No. 23.—The Beer Duty Amendment Act, 1913.

## SEVENTH SCHEDULE

### Stamp Duties and Exemptions

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Affidavit or Declaration made under statute	0	3	0	Each person making the affidavit or declaration.
<i>Exemptions.—(1.)</i>				
Every affidavit or declaration—				
(a.) Filed, read, or used in any Court, or before any Judge, Registrar, Clerk, or officer of any Court:				
(b.) Required by the Minister:				
(c.) Required by the Banking Act, 1908, or by any insurance company, or in proof of death or identity:				
(d.) Required under any Act or regulation for the time being in force for the management of the Customs, of the Post Office, or of the Post Office or other Savings-banks, or of the Governmen				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
(e.) t Insurance Office: Required to be made before any Registrar of Marriages, or any Registrar of Births and Deaths:				
(f.) Required to be made by any officer of the Government in respect of any matters relating to the duties of his office:				
(g.) Required to be made by a local authority for the purpose of claiming Government subsidy:				
(h.) Required by section thirty-two of the Hospitals and Charitable Institutions Act, 1909, to be made by a member of the Board:				
(i.) Required under the Local Bodies' Loans Act, 1913:				
(j.) Made for the				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
<p>purposes of the Pensions Act, 1913, or the War Pensions Act, 1915.</p> <p>(2.) Every declaration made before a notary or other authority as to the execution of any instrument, and every certificate by such notary or authority that such declaration has been duly made.</p> <p>Agreement or Memorandum of an Agreement other than agreement for a lease, agreement for sale of land, agreement to mortgage, or by deed,—</p> <p>(1.) Where the matter thereof is of the value of £20 or upwards, whether the same is only evidence of a contract, or obligatory on the parties from its being a written instrument, including every schedule, receipt, or other matter put or indorsed thereon or annexed thereto</p>	0	1	3	The parties there to.

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
(2.) Where divers letters are offered in evidence to prove any agreement between the writers thereof, it shall be sufficient if any one of such letters is stamped with the duty of	0	3	0	
Annual License to be taken out by—				
(1.) Any person, association, or company as mentioned in sections 97, 98, 99, and 101 of the Stamp Duties Act, 1908:	200	0	0	The person, association, or company
(2.) Any other chartered, incorporated, or joint-stock company carrying on business in New Zealand, whether incorporated in New Zealand or elsewhere; provided that in the case of trading companies (other than companies carrying on the business of banking or insurance) incorporated in any part of the British dominions other than New Zealand, and not employing the whole of their subscribed capital in New Zealand, the duty payable shall be sixpence per centum on the nominal capital, but not to exceed a maximum of one hundred pounds and not to be less				The company.

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
than a minimum of ten pounds.				
<i>Exemptions—(1.)</i> All companies or associations formed for any of the following purposes exclusively:—				
(a.) Owning and working manufactories, ironworks, implement and machine works; Hour, threshing, or saw mills; cheese or butter factories, and farmers' co-operative associations, whether incorporated or not; or works for the cultivation, preparation, or dressing of <i>Phormium tenax</i> :				
(b.) Carrying on whaling or sealing:				
(c.) Carriage of passengers or goods by land or water:				
(d.) Towing vessels or barges, or				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
(e.) landing cargo and passengers: Working mines or quarries, and selling coal, stone, or lime:				
(f.) Owning and letting or conducting halls or buildings for public meetings or entertainments, or for conducting or managing grounds, buildings, or other places of public recreation or amusement :				
(g.) Owning or working slips or docks for building or repairing ships:				
(h.) Preserving meat, or boiling down carcases of animals for tallow or otherwise:				
(i.) The introduction and settlement of immigrants :				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
(j.) Carrying on the business of friendly societies:				
(k.) Formed for mining purposes as defined in Part XII of the Companies Act, 1908, or formed for working mining claims.				
(2.) Every chartered, incorporated, or joint-stock company or association (whether registered under the Companies Act, 1908, or not) which has mining purposes as aforesaid amongst its objects; provided that the exemption shall only continue so long as it satisfies the Minister that its business in New Zealand is confined exclusively to mining operations, notwithstanding that the purposes for which it is formed are not mining purposes exclusively.				
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	12	6	The person making or executing the appointment.

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Appointment of New Trustees.— For every appointment of a new trustee or new trustees, except the Public Trustee, whether by any instrument other than a will or by order of the Supreme Court or a Judge thereof	0	12	6	The person making or executing the appointment.
Appraisements.— Instrument setting forth any appraisal 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 labour used or to be used in any building, or of any artificers' Work whatsoever,—  Where the amount of the appraisal or valuation—				The person making the appraisalment.
Does not exceed £20	0	1	0	
Exceeds £20 and 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	1	0	0	
<i>Exemptions.</i> — Instrument setting forth any				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
<p>appraisement or valuation made—</p> <p>(a.) 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:</p> <p>(b.) For or on behalf of His Majesty or the Government of New Zealand, or of any local authority having power by law to make or levy rates.</p> <p>Assignment or Transfer of property held under a miner's right or a consolidated miner's right or a license issued under any Act for the time being in force relating to mining, or letter or instrument authorizing such assignment or transfer, where the letter or instrument is the only act required on the part of the vendor or assignor,—</p>				<p>The assignee or transferee.</p>

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Where the purchase or consideration money or the value of the property—				
Does not exceed £20	0	1	3	
Exceeds £20 and does not exceed £50	0	3	0	
For every additional £50 or part of £50	0	3	0	
Award, whether under hand only or under hand and seal,—				
Where the amount or value of the matter in dispute—				The person making or executing the award.
Does not exceed £20	0	1	0	
Exceeds £20 and 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 £1,000	1	0	0	
Exceeds £1,000, and in any case not above provided for	1	15	0	
<i>Exemption.</i> — Award made in any matter in which His Majesty is a party, either directly or by some public officer acting in such matter or representing His				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Majesty or the Government of New Zealand therein.				
Bills of Exchange and Promissory Notes:—				The drawer or acceptor.
Bill of Exchange—				
Payable on demand	0	0	2	
Payable otherwise than on demand—				
If drawn singly—				
For any sum not exceeding £50	0	1	0	
For every additional £50 or part of £50	0	1	0	
If drawn in a set	Such sum upon each bill of the set as to make up the same duty as if a single bill were drawn for the amount.			
<i>Exemptions:—</i>				
(a.) Letter written by a banker in New Zealand to any other banker in New Zealand directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made, or to any person on his behalf:				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
(b.) Letter of credit granted in New Zealand authorizing drafts to be drawn out of New Zealand payable in New Zealand.				
Promissory Note—				
Payable on demand	0	0	2	The maker.
Payable otherwise than on demand—				
For any sum not exceeding £25	0	0	6	
Exceeding £25 and not exceeding £50	0	1	0	
For every additional £50 or part of £50	0	1	0	
Bank-notes issued by any bank in New Zealand—				
Upon the average quarterly amount in circulation, as certified under the Banking Act, 1908		15s. per cent.		The bank.
Bill of Lading for any goods, merchandise, or effects to be carried to any place outside New Zealand—				
For every such bill of lading or copy thereof	0	1	0	The person by whom the goods are consigned
Certificate of Incorporation.—				
For every certificate of incorporation of any company registered under the Companies	6	5	0	The company.

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Act, 1908, on the registration thereof				
Charter-party for conveyance beyond New Zealand	0	1	0	The charterer.
Conveyances:—				
(1.) Conveyance on Sale: For every £50 or part of £50 of the amount or value of the consideration for sale	0	10	.0	The purchaser.
(2.) Any instrument whereby any property is legally or equitably transferred to or vested in any person for a nominal consideration, or where no consideration passes, for every £50 or part of £50 of the amount or value of the property conveyed or transferred as assessed under the Valuation of Land Act, 1908, at the date when such instrument	0	10	0	The parties to the instrument, or any one of them.

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
<p>takes effect Provided that no instrument appointing any new trustee or trustees under any will, settlement, or other instrument, nor any conveyance or transfer to any devisee or any appointee under a deed or will not for valuable considerati on or next- of-kin by any executor, administrat or, or trustee rendered necessary by the Administra tion Act, 1908, shall be liable to the duty hereby imposed for conveyance on sale:</p> <p>Provided also that where any instrument as aforesaid discloses that it is only made or executed</p>				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
<p><i>bona fide</i> by way of completion or confirmation of title, or that no benefit accrues to the person in whose favour such instrument is made or executed, or no greater benefit than he originally had or was entitled to have by law or by virtue of some other instrument, such first-mentioned instrument shall not be liable to the duty hereby imposed:</p> <p>Provided further that nothing herein shall be deemed to exempt any instrument from liability to any other duty to which it is or may be liable under this or any other Act relating to stamp duties.</p>				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
<i>Exemptions:—</i>				
(a.) Any grant from His Majesty of Crown lands in New Zealand, or any conveyance from His Majesty of land vested in him or any person on his behalf:				
(b.) Any instrument dedicating a free and perpetual right-of-way to the use of the public, and not containing any provision by which such instrument could otherwise become liable to duty:				
(c.) Any conveyance of property to or in trust for any corporation or body of persons associated for religious, charitable, or educational purposes;				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
and any instrument for declaring or defining the trust or for appointing new trustees in respect of such property.				
Declaration of Trust:—				The person declaring the trust.
(1.) Any instrument declaring that a person in whom property is vested as the apparent purchaser thereof is held by him in trust for the person or persons who have actually paid the purchase-money therefor	0	12	6	
(2.) Any instrument declaring that the property vested in the person executing the same is or shall be held in trust for the person or persons mentioned therein,—	0	6	0	
Upon the amount or value of such property—For every £100 and every part of £100				
Deed of any kind whatever not otherwise charged in this Schedule	0	12	6	The parties to the deed, or any one of them.
Duplicate or Counterpart of any instrument	The same duty as the original instrument.			The person chargeable in the original instrument.

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
chargeable with any duty,— Where such duty does not amount to 3s.				
In any other case	0	3	0	
Guarantee:— Any instrument guaranteeing or promising to answer for the debt or default of any other person, and signed by the party to be charged, where such guarantee or promise is the leading object of the instrument	0	1	3	The guarantor.
Land Transfer.— Under the Land Transfer Act, 1908:— (1.) Certificate of Title,— Where application is made to bring land under the Act, and the certificate is 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.			The person in whose name the certificate is issued.
Where application is made to bring land under the Act by any person not entitled at law thereto, and the certificate is 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.			The person in whose name the certificate is issued.
(2.) Memorandum of Transfer,— Where the transfer is on a sale of the property therein	The same duty as on a conveyance on sale.			The transferee.

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Where the transfer transfers the property to any person for a nominal consideration or where no consideration passes	The same duty as on a conveyance (2) hereinbefore mentioned in this Schedule.			
Where the transfer is on an exchange or partition of the property therein	The same duty as on an exchange or partition.			
In any other case	0	12	6	
(3.) Memorandum of lease	The same duty as on a lease.			The lessee.
(4.) Memorandum of incumbrance for securing a sum of money	The same duty as on a conveyance on sale			The incumbrancer.
(5.) Transfer of lease or incumbrance, or surrender thereof,—				
Where the transfer or surrender is—				
On a sale of property or estate therein	The same duty as on a conveyance on sale.			The transferee.
On a nominal consideration or without consideration	The same duty as on a conveyance (2) hereinbefore mentioned in this Schedule.			
On a partition or exchange of the property or estate therein	The same duty as on a partition or exchange.			
In any other case	0	12	6	
<i>Exemptions:—</i>				
(a.) Duplicate of any instrument retained by any District Land Registrar to form records of				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
the Land Registry Office: (b.) Any memorandum of transfer of property under the Land Transfer Act, 1908, to or in trust for any corporation or body of persons associated for religious, charitable, or educational purposes, and any instrument for declaring or defining the trusts of, or for appointing new trustees in respect of, such property. Lease or Agreement for a Lease, or any written document for the tenancy or occupancy of any lands,— (1.) Without any consideration by way of premium— In respect of the yearly rent, where such rent does not exceed £50	0	3	0	The lessee or tenant.

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
And for every additional £50 or part of £50	0	3	0	
(2.) In consideration of a sum of money by way of premium without rent	The same duty as on a conveyance on sale.			The lessee or tenant.
(3.) In consideration of a sum of money by way of premium, and also of a yearly rent whether real, nominal, or a peppercorn				
On the amount of premium				
And on the yearly rent when amounting to £20 or upwards	The same duty as on a lease.			The lessee or tenant.
(4.) Where the consideration is nominal or a peppercorn, or where there is no consideration	£	s.	d.	
	0	3	0	
<i>Exemption.</i> —Lease or license granted by the Crown of any Crown lands under the provisions of any Act regulating the sale or disposal of Crown lands or any Act providing for the administration of goldfields.				
Memorial.—For every memorial authorized to be registered under the Deeds Registration Act, 1908	0	12	6	The person in whose favour or behalf the memorial is issued.
<i>Exemption.</i> —Memorandum of the commencement				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
of proceedings registered under the provisions of the Crown Suits Act, 1908.				
Mortgage of Land:—				
(1.) For every £100 and part of £100 of principal-money secured by the mortgage	0	5	0	The mortgagee
(2.) Upon the transfer of a mortgage on land—				
For every £100 and part of £100 of the amount transferred, including arrears of interest (if any)	0	5	0	The transferee.
(3.) Upon the discharge of any mortgage of land whether by way of reconveyance, memorandum of discharge or receipt, and whether endorsed on the mortgage or not	0	10	0	The mortgagor.
Notarial Act:—				
(1.) For every notarial act of any kind (except protests on injury to ship or cargo)	0	1	3	The notary.
(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	3	0	

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Exemption.— Noting any protest.				
Partition:—				
(1.) For any instrument effecting a partition of any lands, upon any consideration exceeding £100 paid by way of equality	The same duty as on a conveyance on sale.			The persons making the partition.
(2.) In any other case	0	12	6	
Policy of Marine Insurance:—				
(1.) Upon every policy of marine insurance on any voyage—				The company or persons issuing the policy.
For every £100 and every part of £100 thereby insured	0	0	3	
(2.) Upon every policy of marine insurance for time—				
For every £100 and every part of £100 thereby insured—				
Where the insurance is made for any time not exceeding six months	0	0	3	
For any time exceeding six months and not exceeding twelve months	0	0	6	
Power of Attorney.—Upon every power of attorney or letters of attorney, whether executed in or out of New Zealand	0	12	6	The person executing.
Receipt or Discharge	0	0	2	The person giving the receipt.
<i>Exemptions:—</i>				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
(a.) Receipt contained in, attached to, or endorsed upon any instrument duly stamped under this Act acknowledging the receipt of the consideration - money therein expressed:				
(b.) Receipt for money deposited in any bank in current account, and not as a fixed deposit for any period:				
(c.) Receipt for money paid into any land, building, provident, friendly, industrial, fire, life, or accident insurance society or company, or any post-office or other savings-bank established under any Act:				
(d.) Receipts given by or on behalf of the				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Corporation of any county, borough, Road Board, Town Board, Education Board, Harbour Board, or any other local governing authority having power by law to make or levy rates; or any Board constituted under the Hospitals and Charitable Institutions Act, 1909:				
(e.) Receipts given by or to a Clerk of any Court in New Zealand on account of moneys received or paid by him as such Clerk:				
(f.) Any receipt given for deposit-moneys returned to a contractor or his agent on completion of his contract, or				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
<p>returned to an unsuccessful tenderer:</p> <p>(g.) Any receipt or discharge given for wages or salary, including any receipt or discharge given as aforesaid to His Majesty or to any person or authority on his behalf:</p> <p>(h.) All receipts given to His Majesty or to any person on his behalf for or in respect of any pension or other superannuation or retiring allowance payable out of the funds of the Imperial or Indian Governments:</p> <p>(i.) Any receipt expressly exempted under any Act.</p>				

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Settlement, Deed of:— Any instrument, whether voluntary or upon any good or valuable consideration other than a <i>bona fide</i> pecuniary consideration whereby any property is settled or agreed to be settled in any manner whatsoever,— Upon the amount or value of such property— For every £100 and every part of £100	0	6	0	The person making the settlement.
Transfer of Run, except by way of mortgage,— Of any run or station held under lease or license, or promise of lease or license, from the Crown, or of any interest therein	The same duty as on a conveyance on sale.			The transferee.
Transfer of Shares, not being shares in a mining company,— (1.) Upon the sale of any share or shares in the stock and funds of any corporation, company, or society whatever in New Zealand other than mining companies— Where the purchase or consideration money—				The transferee.
Does not exceed £20	0	1	3	

Nature of Instrument.	Amount of Duty.			Persons primarily liable.
	£	s.	d.	
Exceeds £20 and does not exceed £50	0	3	0	
For every additional £50 or part of £50	0	3	0	
(2.) Upon every transfer of such shares not on actual sale	0	12	6	
Transfer of Shares in mining companies, and Contract-notes relating to sale of such shares,—				
(1.) Upon every transfer of shares in a mining company not on actual sale	£	s.	d.	
	0	12	6	The transferee.
(2.) Upon every contract-note relating to the sale of shares in a mining company where the consideration does not exceed £100	0	1	3	The person signing the contract-note.
Where the consideration exceeds £100	0	3	0	
<i>Exemptions.</i> — Every transfer of shares in a mining company on actual sale.				

### General Exemptions from Stamp Duty

- (1.) Every instrument for effecting the payment or transmission of money, or for acknowledging any such payment, to or on behalf of His Majesty or the Government of New Zealand.
- (2.) Every instrument for the conveyance of any property, or any interest therein, to His Majesty, or to any person on his behalf.

- (3.) Every instrument in respect of which the person primarily liable for duty would in accordance with the foregoing provisions be His Majesty, or any other person or authority on his behalf.
- (4.) All bonds to His Majesty, or any person or authority on his behalf.
- (5.) Letters of registration and letters patent granted under the Patents, Designs, and Trade-marks Act, 1911, and all instruments issued under the seal of New Zealand other than those specifically charged under this Act.
- (6.) All bonds for repayment of money, and bills of sale by way of mortgage, and all transfers, releases, and discharges thereof respectively.
- (7.) All instruments by way of security under the Chattels Transfer Act, 1908, over crops or wool.
- (8.) Every policy of insurance on the life of the person effecting the same.
- (9.) Every instrument assigning or transferring any policy of life insurance effected with the Commissioner of Government Insurance or any life-insurance company or association, or any interest in any such policy; but without prejudice to the liability of such instrument to duty in respect of any matter or thing not coining within this exemption.
- (10.) Every policy or receipt insuring the holder against risk of loss or damage by fire.
- (11.) Every accident-insurance policy.
- (12.) All instruments relating to the services of apprentices, clerks, and servants.
- (13.) Declarations, receipts, or other documents made for the purposes of the Pensions Act, 1913, or the War Pensions Act, 1915.
- (14.) In respect of any registration, certificate, agreement, award, statutory declaration, or instrument effected, issued, or made under the Industrial Conciliation and Arbitration Act, 1908.
- (15.) Instruments exempted under the Friendly Societies Act, 1909.
- (16.) Generally any instrument expressly exempted under any Act, but subject to section seventy-seven of this Act.

**EIGHTH SCHEDULE**

Works and Purposes.	Amount.
1 In respect of railways:—	£
Construction of railways	550,000
Additional rolling-stock for open lines, and such other works and purposes in connection therewith as may be authorized	300,000
2 In respect of land-settlement and goldfields development:—	
The construction of roads, tracks, and bridges for the purpose of opening up backblocks, developing goldfields, and such other works and purposes in connection therewith as may be authorized	450,000
3 In respect of other public works	700,000
Total	£2,000,000