

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 Judge thereof, 10s.

Assignment for Benefit of Creditors.—For the purpose of the Stamp Acts Amendment Act, 1894, Section 5, all deeds of arrangement for distribution of assets of any person for the benefit of his creditors is charged with a duty of £2 10s.

Bills of Exchange and Promissory Notes.—Bill of exchange payable on demand, 1d. Payable otherwise than on demand if drawn singly, not exceeding £50, 1s.; every additional £50, or part of £50, 1s. 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. Promissory Note payable on demand, 1d. Payable otherwise than on demand—not exceeding £25, 6d.; not exceeding £50, 1s.; every additional £50, or part of £50, 1s. Bank Notes issued by any Bank in New Zealand—Upon the average quarterly amount in circulation, as certified under "The Banking Act, 1908," 10s. per cent.

Bill of Lading, or Copy for goods, to be carried to any place outside the dominion, 1s.

Charter Party for conveyance beyond the dominion, 1s.

Conveyance on Sale.—For every £50 of the value of the consideration for the sale, 7s. 6d. Conveyance or Transfer on nominal or no consideration, 7s. 6d. on every £50 of the Land and Income Tax value of the property conveyed. *Exemptions*—An instrument (1) appointing new trustees under a will or settlement, or conveying or transferring to any devisee or appointee under a deed or will not for valuable consideration, or to next of kin by a trustee, executor, or administrator under the "Administration Act, 1908"; (2) disclosing that it is only made by way of completion or confirmation of title, or that no benefit accrues to the person in whose favour it is made or no greater benefit than he originally had, or was entitled to have.

Deed of Gift exceeding £500, 5 per cent. Exemption—Creation of charitable trust.

Deed of any kind whatever not otherwise charged in this schedule, 10s.

Lease, or Agreement for a Lease, or any written document for the tenancy or occupancy of any lands, tenements, or hereditaments—(1) Without any consideration by way of premium—In respect of the yearly rent, where such rent does not exceed £50, 2s. 6d. And for every additional £50 or part of £50, 2s. 6d. (2) In consideration of a sum of money by way of premium, without rent—The same duty as on a conveyance on sale. (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—The same duty as on a conveyance on sale. And on the yearly rent when amounting to £20 or upwards—The same duty as on a lease. (4) Where no

consideration or it is nominal or peppercorn—2s. 6d. *Exemption*—Lease or license granted by the Crown of any waste lands under the provisions of any Waste Lands Act or any Act providing for the administration of Gold Fields.

Notarial Act.—(1) For every Notarial act of any kind except protests on injury to ship or cargo, 1s. (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—2s. 6d. *Exemption*—Noting any protest.

Passengers' Tickets by steamships over £2—1d.

Receipt or Discharge.—(For £2 or over) 1d. *Exemptions*—(1) Receipt endorsed upon any instrument duly stamped under the Stamp Act acknowledging the receipt of the consideration money therein expressed; (2) For money deposited in any paid into any Land, Building, Provident, Friendly, Industrial, Bank established in pursuance of any Act of the General Assembly; (4) Receipts by or on behalf of the Corporation of any County, Road Board, Town Board, Education Board, Harbour Board or rates; (5) Receipts to His Majesty for pensions or allowances given by or to the Clerk of any Court; (7) Any receipt given for deposit money returned to a contractor or his agent, on completion of his contract or returned to an unsuccessful tenderer; (8) 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.

Settlement Deed.—(1) Any Instrument whether voluntary or upon any good or valuable consideration other than a *bona fide* pecuniary consideration whereby any property is settled or agreed to be settled in any manner whatsoever; (2) Any instrument declaring that the property vested in the person executing mentioned therein—upon the amount or value of the person or persons—For every £100 and every part of £100, 5s.

General Exemptions from Stamp Duty.—Every instrument for effecting the payment or transmission of money, or for acknowledging any such payment or receipt by, to, or on behalf of His Majesty or the General Government of the colony. All bonds to His Majesty. Letters of Registration and Letters Patent granted under "The Patents Act, 1908," and all instruments issued under the Seal of the dominion other than those specifically charged under this Act. All mortgages, bonds and bills of sale by way of mortgage, and all transfers, and releases, re-conveyances and discharges thereof, and agreements to mortgage. All preferable liens under "The Chattels Transfer Act, 1908." Conveyances to and contracts with His Majesty. Transfers of policies of life assurance. Policies or receipts insuring against loss or damage by fire. Policies of assurance on the life of the person effecting the same. All instruments relating to the services of apprentices, clerks, and servants. Documents made for the purposes of the Old Age Pensions Act.