

New Zealand.



ANALYSIS.

- | | |
|--|--|
| <p>Title.</p> <p>1. Short Title.</p> <p>2. Interpretation.</p> <p>3. Creation, custody, and disposition of adhesive stamps.</p> <p>4. Consequential amendments of Stamp Duties Act and Post and Telegraph Act.</p> <p>5. Disposition of stamps.</p> <p>6. Application of revenues derived from stamps.</p> <p>7. Licenses to deal in stamps.</p> | <p>8. Certain persons may sell stamps without license.</p> <p>9. Special stamps. Repeals.</p> <p>10. Discontinuance of dies. Repeal.</p> <p>11. Allowances for stamps destroyed by accident.</p> <p>12. Saving.</p> <p>13. Regulations.</p> <p>14. Validation of acts done in anticipation of this Act.</p> <p>15. Stamps for Cook Islands and Samoa. Commencement of this section.</p> <p>Schedule.</p> |
|--|--|

1939, No. 10.

AN ACT to provide for the Creation, Custody, and Disposition of Adhesive Stamps and for the Application of Revenues derived therefrom, and for the Discontinuance of the Use of Dies. Title.

[22nd September, 1939.]

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

1. This Act may be cited as the Adhesive Stamps Act, 1939. Short Title.

Interpretation.

2. In this Act, unless the context otherwise requires,—

“ Director-General ” means the Director-General of the Post and Telegraph Department:

“ Stamp ” means an adhesive stamp created under this Act:

“ Special stamp ” means a special stamp created under section nine of this Act.

Creation, custody, and disposition of adhesive stamps.

3. (1) Subject to the provisions of this Act, the creation, custody, and disposition of adhesive stamps shall take place in accordance with regulations made under this Act, or in default of such regulations or so far as any such regulations do not extend, then in accordance with the directions of the Postmaster-General.

(2) The draft of all regulations for the purposes of this section shall be submitted for the information of the Minister of Finance and the Postmaster-General before being submitted to the Governor-General in Council, but failure to comply with the provisions of this subsection shall not invalidate any such regulations.

(3) Unless the Minister of Finance otherwise approves, stamps created under this Act shall be printed only by the Government Printer.

(4) Subject to the provisions of section nine of this Act, as to special stamps, all stamps created under this Act shall be available for the purposes of the Post and Telegraph Act, 1928, and for the purposes of the Stamp Duties Act, 1923, and all the provisions of those Acts, including the penal provisions, shall apply accordingly.

See Reprint of Statutes, Vol. VI, p. 854; Vol. VII, p. 402

Consequential amendments of Stamp Duties Act and Post and Telegraph Act. Ibid., Vol. VII, p. 402

4. (1) For the purposes of the Stamp Duties Act, 1923, unless the context otherwise requires, the term “ stamp ” includes an impressed stamp created under that Act and an adhesive stamp created under this Act, but does not include a special stamp.

(2) The enactments mentioned in the Schedule to this Act are hereby amended in the manner indicated in that Schedule.

5. All stamps created under this Act may be—

Disposition
of stamps.

(a) Issued by the Post and Telegraph Department on sale to the public, whether in New Zealand or elsewhere, or to licensees or other persons authorized to sell stamps:

(b) Issued by the Post and Telegraph Department to the Stamp Duties Office to be used for the purpose of denoting payment of any stamp or other duties imposed by the Stamp Duties Act, 1923, or the Death Duties Act, 1921, or for sale to the public:

See Reprint
of Statutes,
Vol. VII, p. 402
Ibid., p. 354

(c) Issued by the Post and Telegraph Department to any Department of the Public Service on requisition by the proper officer of that Department and for the purposes thereof or for sale.

6. (1) The revenue derived from the sale or use of stamps used for the purposes of the Post and Telegraph Act, 1928, shall be credited as revenue of the Post and Telegraph Department.

Application
of revenues
derived
from stamps.

Ibid., Vol. VI,
p. 854

(2) All other revenue derived from the sale or use of stamps shall be paid to the Public Account.

(3) If any question arises as to the amount to be credited to the Post Office Account or to the Public Account under this section, the question shall be determined by the Minister of Finance.

(4) If any local authority, public body, or society is entitled to receive the amount of any fines or penalties that are paid by stamps in the office of any Court, the amount thereof shall be deducted from the revenue payable into the Public Account under this Act.

(5) All adjustments of accounts necessary to give effect to the provisions of this section may be made without further authority than this section.

7. (1) The Director-General may, in his discretion, grant a license to any person to deal in stamps at any place to be named in the license.

Licenses to
deal in
stamps.

(2) The license shall specify the name and place of business of the person to whom it is granted, and a description of every house, shop, or place in or at which he is authorized to deal in stamps.

(3) Any such license may be at any time revoked by the Director-General.

(4) Every person is liable on summary conviction to a fine of twenty pounds who, not being licensed as aforesaid, deals in any manner in stamps or holds himself out as licensed to deal in stamps, or who, being licensed as aforesaid, deals in stamps except in conformity with the terms of his license.

See Reprint
of Statutes,
Vol. VII, p. 407

(5) All licenses granted under section fourteen of the Stamp Duties Act, 1923, and in force on the passing of this Act, shall be deemed to have been granted under this section.

Certain
persons may
sell stamps
without
license.

Ibid.,
Vol. I, p. 447

8. Notwithstanding anything hereinbefore contained, it shall be lawful for any bank within the meaning of the Banking Act, 1908, or any person employed in the service of the Crown, to sell without license stamps supplied to it or him for the purpose by the Post and Telegraph Department.

Special stamps.

9. (1) The Postmaster-General may from time to time cause to be created special stamps of such denominations as he thinks fit, which shall be available only for the payment of postage on postal packets, and for that purpose each such denomination shall have a value of such amount as the Postmaster-General determines.

(2) The use of special stamps instead of ordinary stamps shall be optional for the user.

(3) The revenue additional to postage revenue derived by the Post and Telegraph Department from the sale of special stamps, after deducting therefrom the cost of and incidental to the creation of the stamps and such other costs incidental to the issue and sale of the stamps, and such commission not exceeding five per centum of the additional revenue, as may be fixed in each case by the Postmaster-General in his discretion, shall, without further authority than this section, be paid out of the Post Office Account into the Public Account to the credit of a deposit account, and shall from time to time as required be applied—

(a) As a credit-in-aid of the vote of the Department of Health for such purposes in relation to the prevention or cure of disease or the promotion of public health as may be approved by the Minister of Health; or

(b) For such other purposes, whether in relation to public health or otherwise, as the Minister of Finance approves.

(4) The purposes for which the additional revenue from the sale of any special stamp is to be applied shall be determined prior to the creation of the stamp.

(5) This section is in substitution for section thirty-four of the Finance Act, 1929, and that section and section eleven of the Finance Act, 1931 (No. 4), are hereby accordingly repealed.

10. (1) Where the Minister of Stamp Duties determines to discontinue the use of any die for the purposes of the Stamp Duties Act, 1923, or where the Postmaster-General determines to discontinue the use of any die for the purposes of this Act or of the Post and Telegraph Act, 1928, a notice of the determination shall be published in the *Gazette*.

(2) Every instrument that is dated after a day to be fixed in that behalf in the notice published under the last preceding subsection (being not earlier than three months after the date of the publication of the notice in the *Gazette*) and is stamped with a stamp made from the discontinued die, and every postal packet that is posted after that day and is so stamped shall be deemed to be not duly stamped.

(3) Every person who has in his possession any stamp made from the discontinued die may at any time within twelve months after the day fixed in the notice as aforesaid send the stamp to any post-office, and the Postmaster-General shall thereupon cause it to be cancelled and cause stamps stamped to an equal value with a die then in use to be exchanged for the stamp so cancelled.

(4) Every person who has in his possession any stamped paper created under the Stamp Duties Act, 1923, and stamped with a discontinued die may at any time within twelve months after the day fixed in the notice as aforesaid send the paper to any Stamp Duties Office, and the Minister of Stamp Duties shall thereupon cause it to be cancelled and cause paper stamped to an equal value with a die then in use to be exchanged for the paper so cancelled.

(5) This section is in substitution for section seven of the Finance Act, 1933, and that section is hereby accordingly repealed.

Allowances for stamps destroyed by accident.

11. (1) In pursuance of regulations under this Act the Director-General may make allowances for stamps (including special stamps) used or intended to be used for the purposes of the Post and Telegraph Act, 1928, and destroyed, spoiled, or wasted by accident or error, by giving in exchange other stamps of the same value or by paying to the owner the amount thereof, with such deduction in either case as may be prescribed.

(2) Any moneys payable under this section to any person by way of refund or allowance shall be paid out of the Post Office Account without further appropriation than this Act.

Saving.

See Reprint of Statutes, Vol. VII, p. 402

12. All adhesive stamps created under the authority of the Stamp Duties Act, 1923, shall, on the passing of this Act, be deemed to have been created under this Act.

Regulations.

13. The Governor-General may from time to time, by Order in Council, make all such regulations as may in his opinion be necessary or expedient for giving full effect to the provisions of this Act and for the due administration thereof. Without limiting the general power hereinbefore conferred, it is hereby declared that regulations may be made under this section prescribing fines, not exceeding fifty pounds in any case, for the breach of any regulation made under this section.

Validation of acts done in anticipation of this Act.

14. All acts of any nature done before the passing of this Act that by virtue of this Act would have been valid and lawful if they had been done after the passing of this Act shall be deemed to have been validly and lawfully done, and, in so far as they are subsisting at the passing of this Act, shall enure for the purposes of this Act as fully and effectually as if they had originated under the appropriate provisions of this Act, and accordingly shall, where necessary, be deemed to have so originated.

Stamps for Cook Islands and Samoa.

15. (1) Stamps intended for use in the Cook Islands or in Samoa shall be created only under this Act, and the provisions of subsections one, two, and three of section three of this Act shall apply in respect of such stamps.

(2) After such amount for expenses in respect of the creation of the stamps and for commission as may be agreed upon between the Minister of External Affairs and the Postmaster-General has been deducted by the Post and Telegraph Department, the amount of all revenue derived from the sale of stamps created for use in the Cook Islands or Samoa shall form part of the public revenues of the Cook Islands or Samoa, as the case may require.

(3) This section shall come into force on the first day of January, nineteen hundred and forty.

Commencement
of this
section.

SCHEDULE.

Schedule.

MISCELLANEOUS AMENDMENTS.

Title of Enactment.	Number of Section, &c., affected.	Nature and Extent of Amendment.
1923, No. 26— The Stamp Duties Act, 1923 .. (Reprint of Statutes, Vol. VII, p. 402) (Ibid., p. 406)	Section 2	By repealing the definition of the term "Stamp".
(Ibid., p. 406)	Section 10 (1)	By inserting the word "impressed" before the word "stamps".
(Ibid., p. 406)	Section 10 (2) and (4)	By repealing these subsections.
(Ibid., pp. 406-408)	Sections 11, 12, 13, 14, 15, 16, and 17	By repealing these sections.
(Ibid., p. 408)	Section 18	By inserting after the word "error" the words "(other than stamps used or intended to be used for the purposes of the Post and Telegraph Act, 1928)".
(Ibid., p. 408)	Section 19 (1)	By omitting the words "revenue or postage and revenue".
(Ibid., p. 419)	Section 64 (2)	By repealing this subsection, and substituting the following sub- section:— “(2) A denoting-stamp used for any of the purposes of this Act may be a stamp having any distinctive word or words over- written thereon.”
1926, No. 63— The Stamp Duties Amendment Act, 1926 (Reprint of Statutes, Vol. VII, p. 466)	Sections 2, 3, 4, and 5	By repealing these sections.
1928, No. 12— The Post and Telegraph Act, 1928 (Reprint of Statutes, Vol. VI, pp. 859-861)	Paragraphs (n), (o), and (p) of subsection (1) of section 12; section 13	By repealing these enactments.