

1880, No. 43.

AN ACT to provide for the Collection by means of Stamps of Fees payable in
the various Departments of the Public Service.

STAMP FEE.
—

[1st September, 1880.]

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

Short Title.

1. The Short Title of this Act is "The Stamp Fee Act, 1880."

Repeal.

2. "The Stamp Fee Act, 1875," is hereby repealed; but any regulations made thereunder shall continue in force until altered or repealed in manner hereinafter provided.

Governor may fix time for bringing Act into operation in any department.

3. The Governor in Council may, by notice published in the *New Zealand Gazette*, direct that after the time specified in such notice all or any of the duties, fees, fines, or penalties for the time being payable in money in any public department or office connected with the public service, or to the officers thereof, shall be collected by means of stamps; and after the time so specified, the duties, fees, fines, or penalties therein mentioned shall be received by stamps denoting the sums payable, and not in money.

Governor may make regulations.

4. The Governor in Council may make, alter, or repeal regulations not contrary to this Act for the due administration thereof.

Stamps to be impressed or adhesive as Governor directs.

5. All or any stamps to be used under this Act shall be impressed or adhesive, as the Governor from time to time directs.

Stamp to be affixed to or impressed upon the document in respect of which the fee is payable, &c.

6. When any sum comprised in any such notice is payable in respect of a document, the stamps denoting such sum shall be affixed to or impressed on such document, or such other document, book, or record as may be provided for in the regulations made under this Act: And when such sum is payable otherwise than in respect of a document, the stamps denoting such sum shall be affixed to or impressed on such document, book, or record as the Governor requires to be used for the purpose.

Document invalid until properly stamped.

7. Any document which ought to bear a stamp under this Act shall not be of any validity unless and until it is properly stamped, nor shall any Judge or Justice of any Court allow such document to be used, although no exception be raised thereunto, until such document has been first duly stamped: Provided that if any such document is through mistake or inadvertence received, filed, or used without being properly stamped, the Court in which the same is so received, filed, or used may, if it thinks fit, order that the same be stamped; and thereupon such document shall be as valid as if it had been properly stamped in the first instance.

Duties of officer who receives payment in stamps.

8. Every officer whose duty it may be to receive any fee or sum of money for any matter or thing to be done or performed, and for which payment is to be made by stamps, shall, before doing or performing such matter or thing, see that there is attached to the document, instrument, matter, or thing in respect whereof the fee or sum of money is payable, or to such other document to which it is required by regulations that the stamp in respect of the said fee shall be affixed, a stamp of value not less than the fee or sum of money payable for the performance of such matter or thing; and when an adhesive stamp is used, shall see that such stamp is duly cancelled, or, if such stamp be not duly cancelled, shall immediately cancel the same by writing or stamping in ink on the same his name or initials, or by putting thereon the impress of any seal authorized for that purpose by a responsible Minister of the Crown, and the date thereof, so as effectually to obliterate and cancel the stamp, and so as not to admit of its being used again.

Penalties.

9. If any person shall without lawful excuse (the proof whereof shall be upon such person) file, issue, procure, or deliver any document, or serve or execute any writ, rule, order, matter, or proceeding in respect of which a stamp has not been affixed to the document provided for by this Act or any regulations made hereunder, or do or perform, or permit to be done and performed, any act, matter, or thing in respect whereof a stamp should be used, without using such stamp, or shall fail or omit to cancel or obliterate any adhesive stamp at the time and in the manner prescribed by this Act or any regulations to be made hereunder, he shall incur a penalty not exceeding twenty pounds.

10. The sections from six to twenty-six inclusive of "The Stamp Act, 1875," shall apply to the stamps to be used under this Act, and shall be read with and as a part of this Act.

Part I. of "Stamp Act, 1875," to be read as part of this Act.
