

1881, No. 41.

AN ACT to enforce and collect the Duties on the Estates of Deceased Persons. DECEASED PERSONS' ESTATES DUTIES.
[24th September, 1881.]

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

1. The Short Title of this Act is "The Deceased Persons' Estates Duties Act, 1881." Short Title.

2. This Act shall come into operation on and from the first day of October, one thousand eight hundred and eighty-one, and shall apply only to the estates of persons dying on and after the said first day of October, one thousand eight hundred and eighty-one, and to the estates of persons who died upon or since the first day of January, one thousand eight hundred and seventy-six, and of whose estates no statements under the Acts hereby repealed, or the Acts by them repealed, shall have been filed before the thirtieth day of June, one thousand eight hundred and eighty-two. Date when Act comes into operation.

PRELIMINARY.

3. In this Act, if not inconsistent with the context,—

Interpretation.

"Administration" means any probate, or letters of administration, with or without a will annexed, and any rule or order of any Court, or any deed or document of any kind whatsoever whereby any person becomes entitled at law to administer any property of a deceased person :

"Administrator" means any executor to whom probate of a will has been granted, or any person to whom letters of administration, with or without a will annexed, have been granted; and also, generally, any person who by virtue of any administration as above defined becomes entitled to administer or deal with any property of a deceased person not otherwise under the control of an administrator; and also includes any person who has hitherto succeeded to any real or personal property of any deceased person whose estate is subject to this Act, in respect of which real or personal property it was not at the time of the death of such person necessary to take out administration :

"Commissioner" and "Deputy Commissioner" mean respectively the Commissioner of Stamps and any Deputy Commissioner of Stamps appointed and from time to time to be appointed under "The Stamp Act, 1875," and, except in respect of the powers conferred by sections twenty-eight, thirty-two, and thirty-five, "Commissioner" includes also any Deputy Commissioner :

"Prescribed" means prescribed by the rules :

"Rules" means the rules to be made by the Governor under this Act.

4. The Governor may from time to time make such rules as he may deem necessary, prescribing what shall be done by any person concerned or interested in any matter arising under this Act, and the duties of the Commissioner and all other officers acting hereunder, and prescribing such forms of statements and other forms and proceedings as may be necessary for the giving effect to this Act, and also how and by whom any such statements or other forms shall be verified, and whether by oaths or statutory declarations or otherwise, and all such rules shall be published in the *Gazette*. Power to make rules.

DUTIES ON ESTATES OF DECEASED PERSONS.

5. In order to ascertain the amount of duty payable under this Act, every administrator shall, within six months from the grant of administration, file with As to statement required from administrator.

the Commissioner a statement in writing in respect of the property to which such administration relates, specifying,—

- (a.) The particulars of all the personal property of or to which the deceased was possessed or entitled at the time of his death, and of the value thereof :
- (b.) All the debts due by the deceased payable thereout :
- (c.) The balance of such personal property after deducting such debts :
- (d.) The situation, extent, and value of all the real property of or to which the deceased was seised or entitled at the time of his death, and the nature and value of any buildings or improvements thereon; and, if the value of such real property with the buildings and improvements thereon corresponds with the value at which the same is, at the death of the deceased, assessed for the purposes of "The Property Assessment Act, 1879," the Commissioner shall not be entitled to any further evidence of value of the same than evidence that it so corresponds :
- (e.) The particulars of all mortgages and other debts secured thereon :
- (f.) The balance of the value of such real property after deducting such debts :
- (g.) How much of such property is absolutely left to the widow of the deceased, and what life interests or annuities are left to her, and also what property or interests in property is left to the children of the deceased :

Provided that the Commissioner may, upon application, extend the time within which such statement must be filed, and also may permit the same to be altered or varied :

Provided further that, in the case of an administrator such as defined by the last portion of the definition of administrator hereinbefore given who has not, before the thirtieth day of June, one thousand eight hundred and eighty-two, filed the said statement, then the time for filing the same under this Act shall be within six months from the said thirtieth day of June, one thousand eight hundred and eighty-two.

For the purposes of this section the funeral and testamentary expenses shall be deemed to be debts due by the deceased.

Certificate of Commissioner.

6. When such statement as altered, if so required by the Commissioner, shall be finally approved by the Commissioner, it shall be certified in the prescribed form, and such certificate shall, except as herein provided, be conclusive as to the amount and value of property included in such statement.

Duty payable by administrator.

7. Except as herein otherwise provided, there shall be paid to the Commissioner by every administrator duty according to the rate mentioned in the Schedule to this Act, which shall be computed on the final balance of real and personal property appearing upon his statement, as certified as aforesaid, and shall be assessed by the Commissioner.

What is property of deceased person.

8. For the purposes of this Act the property of a deceased person shall include all real and personal property situated in the Colony of New Zealand, including all debts, moneys, and choses-in-action receivable or recoverable in the said colony, the property of such deceased, and which, on the death of such deceased person, shall become vested in the administrator as such, notwithstanding that such deceased person had at the time of his death a foreign domicile.

When duty payable.

9. The duty payable under this Act shall be deemed to be due and shall be paid immediately upon the certificate to the said statement being affixed as aforesaid; but the Commissioner may, if he thinks fit, extend the time for the payment thereof, and the Commissioner may also, upon the filing of the

said statement, or at any time thereafter before certifying as aforesaid, demand payment of the amount of duty which is payable on the balance appearing on the said statement, and such amount shall be payable immediately upon such demand, notwithstanding that the said statement shall not have been certified to as aforesaid, but shall be subject to adjustment when the final balance appearing on the said statement as certified to shall have been ascertained.

10. Every administration shall, immediately upon the grant thereof, be sent by the Registrar or Clerk of the Court to the Commissioner, who shall issue the same to the person entitled to receive it upon payment of the duty payable upon the property contained in such statement as hereinbefore mentioned.

Administration to be sent to Commissioner.

Such administration may be delivered by the Commissioner to the administrator entitled to receive the same upon his giving security, either by mortgage of some portion of the property affected by the administration, sufficient in the Commissioner's opinion to secure the payment of the duty, or by bond, with two sureties approved by the Commissioner, the condition of which shall be the payment of the full duty made payable by this Act within six calendar months from the date of the grant of administration, or such further time as shall be agreed to by the Commissioner.

Who may on security given deliver same.

The penalty of the bond shall be twice the estimated duty, computed upon the approximate value of the property as estimated and verified by the affidavit or solemn declaration of such administrator or person entitled to receive the same :

Penalty of bond.

Provided that, where the Public Trustee is the administrator, it shall not be necessary for him to give such security.

Proviso as to Public Trustee.

11. Every administrator to whom administration shall be granted pending minority, or absence from New Zealand, shall file the said statements required by the fifth section of this Act, and pay duty according to the rate mentioned in the Schedule to this Act; but no further duty shall be charged upon the issue of administration to the person entitled upon his coming of age or return to New Zealand.

As to administration pending minority or absence.

DUTIES OF ADMINISTRATORS IN CERTAIN CASES.

12. Subject to any specific direction as to the payment of the said duty which may be contained in any will, every administrator shall apportion the charge thereof rateably according to the value of their several interests amongst the persons beneficially entitled under the administration; and for this purpose the administrator may settle and adopt a scheme of distribution to be filed in the Court in the district where administration shall have been granted, and may carry the same into effect by the execution of such sales and mortgages of all or any part of the estate as may seem expedient.

Administrator to file scheme of distribution of duty.

13. Notice in writing of the filing of every such scheme of distribution shall be served upon all persons within the colony (being persons ascertained and *in esse*) affected thereby, and who shall not have consented thereto, or, as to infants, lunatics, and idiots, upon their guardians or committees, if any, who shall not have consented thereto.

Filing of scheme to be notified to persons affected thereby.

14. Any person entitled to notice as last aforesaid, including married women, may, within fourteen days after service thereof, appeal to the Supreme Court against the scheme of distribution by summons served on the administrator, calling on him to show cause why such scheme should not be varied; and the matter of such appeal shall be heard and determined by a Judge in Chambers, who shall have power to direct the service of such summons on any additional parties whom he may think proper.

Persons affected thereby may appeal.

Notice in writing to be sent to persons outside colony.

Subject to above, scheme to bind all persons affected.

Where consent obtained to scheme, not necessary to give notice.

Public Trustee as administrator not required to advertise or notify.

Administrator may charge duty on one part of the estate in favour of another.

How duty raised when property settled for life or years.

No sale or mortgage to be made till time for appeal expired.

Settlements to be registered.

Settlements, how to be registered.

Penalty for non-registration.

15. Notice in writing of the filing of such scheme shall also be sent to all persons absent from the colony whose addresses are known to the administrator, and who are affected by the scheme; and such persons may appeal against the same, in manner aforesaid, within six calendar months after the filing thereof.

16. Subject to the preceding provisions being complied with, every such scheme of distribution shall in each case absolutely bind all persons entitled under the administration, including persons then unborn or unascertained.

17. In all cases where the administrator obtains the written consent of persons affected by such scheme to the same, it shall not be necessary, as regards such persons, to give such notice as aforesaid.

18. When the Public Trustee is the administrator it shall not be necessary for him to give any notice to persons absent from the colony.

19. For the purpose of apportioning the charge of the said duty rateably, according to the value of their several interests, among the persons beneficially entitled under the administration, the administrator may, by instrument in writing under his hand, impose any charge upon one part of the estate in favour of persons entitled to any other part of the estate, which charge shall carry interest at eight pounds per centum per annum, and shall where practicable be made in form of a mortgage, conferring such power of sale as the administrator shall think reasonable, and if imposed on real property shall be duly registered against the same.

20. Where by any will property shall be settled upon any person for life or years, or for any other particular estate, the duty chargeable thereon may be raised by sale or mortgage or by charge as aforesaid of a sufficient part of the settled property, and it shall be the duty of the tenant for life or years or other particular estate to pay the interest upon any such mortgage or charge, and such interest shall be a first charge upon the income receivable by such tenant for life or years or other particular estate.

21. No sale or mortgage for the purpose of effecting an apportionment of the charge of such duty shall be executed until the expiration of the time hereinbefore given for appeal against the scheme of distribution.

SETTLEMENTS.

22. Every settlement of any property made by any person, containing trusts or dispositions to take effect after his death, shall be registered in the manner hereinafter described, at the office of the Commissioner, by the trustees of the settlement, or by some person interested under the settlement, either during the life of the settlor or within two calendar months after the death of the settlor, or within such further time as the Commissioner may allow.

23. Such settlement shall be registered by the trustees or some person interested under the settlement producing such settlement and, if the Commissioner shall require it, delivering an attested copy thereof to the Commissioner, and filing a statement setting forth the nature of the property comprised in such settlement, in such form, and with such particulars, and verified on oath or statutory declaration by such persons, as may be prescribed, which statement after final approval shall be certified to in like manner as a statement under the fifth section.

24. Every trustee of such settlement who fails to register such settlement within the time aforesaid shall be liable to a penalty of not more than ten pounds nor less than one pound for every day during which such settlement is unregistered after the expiration of such two calendar months or such further time as aforesaid.

25. The trustees of any such settlement, or some person interested therein, shall, within six calendar months after the death of the settlor, file a statement setting forth the property comprised in such settlement at the date of such death and the then value thereof, and shall immediately pay duty according to the rate mentioned in the Schedule to this Act, which shall be calculated upon the final balance, and shall be assessed by the Commissioner in like manner as the duty payable in respect of an administration.

Statement of property to be filed and duty paid.

SALES FOR NON-PAYMENT OF DUTY.

26. The duty payable under this Act shall be a first charge upon all real and personal property in respect of which the same is payable, which real or personal property may be sold under the powers hereinafter contained for the payment of such duty, notwithstanding that the same may have been sold to a *bond fide* purchaser; and the duty payable under this Act shall be deemed to be a debt due to Her Majesty, her heirs or successors, in the case of an administration by the administrator as such, and, in the case of a settlement, by the trustees as such, and shall be paid by any administrator, or by any trustee of a settlement, out of the personal estate coming to such administrator or trustee by virtue of the administration or settlement respectively, and, in the case of an administration, after payment of the testamentary and funeral expenses, but in priority to all other debts payable by him as such.

Duty debt due by administrator or trustee, and primarily payable out of personal estate.

27. If such personal estate be insufficient to pay such duty, the administrator or trustee may apply by petition to the Supreme Court, which may order that a sufficient part of the real estate vested in him as such administrator or trustee may be sold to pay the said duty, and the costs of such order or sale and consequent thereon, and may direct the time, mode, manner, and conditions of such sale, and which portion of the said real property shall be sold; and any moneys remaining out of the proceeds of such sale, after payment of the said duty and costs, shall be held and disposed of as the real property by the sale of which it was produced would have been held and disposed of.

Administrator or trustee may obtain order for sale of real estate.

28. If any duty or penalty, or duty and penalty, made payable by this Act in respect of any administration or settlement shall not be paid, as by this Act required, the Commissioner may apply by petition to the Supreme Court, which may order that a sufficient part of the real or personal estate vested in the administrator or trustee by virtue of such administration or settlement may be sold to pay the said duty and penalty, the costs of such order and sale, and consequent thereon, and may direct the time, mode, manner, and conditions of such sale, and which portion of the said real or personal property shall be sold; and any moneys remaining out of the proceeds of such sale, after payment of the said duty, penalty, and costs, shall be paid to the administrator or trustee, to be held or disposed of as the real or personal property by the sale of which it was produced would have been held or disposed of.

Commissioner may obtain order for sale of real or personal estate to pay duty.

29. No purchaser at any sale purporting to be made in exercise of the powers of this Act, and no person advancing money upon any mortgage purporting to be so made, shall be concerned to inquire whether such sale or mortgage is properly made in pursuance of such power, nor be affected by notice to the contrary, and the remedy of any person aggrieved by an improper sale or mortgage shall be in damages only against the persons making the same.

Purchaser not bound to inquire as to propriety of sale.

30. When any order shall have been made for the sale of any lands under the provisions of this Act, and the same land or any part thereof shall be sold, the Supreme Court may make an order vesting such land or any part thereof for such estate as the Court shall think fit, either in any purchaser, or in such

When land sold under order Court may make vesting order.

other person as the Court shall direct; and every such order shall have the same effect as if all persons seised, or possessed, or entitled, had been free from all disability, and had duly executed all proper conveyances, transfers, and assignments of such lands for such estate.

MISCELLANEOUS.

Statement in certain cases to be amended and additional duty paid.

31. If after any duty has been paid under this Act it shall be discovered that too little duty has been paid, whether the same be owing to any property having been omitted from such statement or otherwise howsoever, or if the Commissioner shall be dissatisfied on any ground with the statement made, the person by whom such duty should have been paid and such statement made, shall, immediately upon such discovery being made, or upon being required by the Commissioner so to do, amend the statement, and shall pay such additional duty as may be assessed :

Provided that if such requirement be made by the Commissioner after the certificate of final approval of the said statement referred to in section six hereof shall have been affixed, the administrator or trustee shall only be liable for such extra duty to the extent of any property then under his control, or available by him for the payment of such duty, unless it shall be owing to any fraud or gross negligence on his part that the proper amount of duty was not paid at the first; in which case he shall be personally liable for the said extra duty.

When too much duty paid, Commissioner may order return of amount overpaid.

32. If, after any duty has been paid under this Act, it shall be found, within two years after the payment of such duty, that too much duty has been paid, the Commissioner shall, upon being satisfied, by examination of the parties or otherwise as he may think fit, order that the amount overpaid shall be returned to the person entitled to receive the same; and upon any such order the Colonial Treasurer shall pay the same out of the Consolidated Fund.

Appeal from Commissioner's assessment.

33. An appeal to the Supreme Court in the manner provided by the forty-first section of "The Stamp Act, 1875," may be made from any assessment of the Commissioner under this Act.

Gift or conveyance of property to take effect after death chargeable with duty under this Act.

34. All real and personal property comprised in or affected by any conveyance or assignment, gift, or delivery, and every transfer of any estate, real or personal, or of any money or securities for money already made, or which hereafter may be made, whether in writing or otherwise, to take effect upon the death of the person making the same; and all property of any kind whatsoever the subject-matter of a *donatio mortis causæ*, shall, upon the death of the person making such conveyance, assignment, gift, delivery, transfer, or *donatio mortis causæ*, be deemed to form part of his property for the purpose of estimating the duty payable under this Act, and duty shall be paid upon it as upon any other part of such person's property, and the payment of such duty may be enforced against such property in the same way as against any other property by this Act made liable to duty.

Court may declare disposition of real or personal property as made for purpose of evading duty and may impose duty.

35. It shall be lawful for any Court of competent jurisdiction, on the application of the Commissioner, to declare any disposition of real or personal property to have been made for the purpose of evading the duty imposed by this Act, and also to declare that duty is payable on the property comprised in such disposition, and to order that some person shall file a statement in respect of such property and pay duty thereon; and thereafter all the provisions of this Act shall be applicable to such case as if such person were an administrator under this Act, and the said disposition the administration under which he takes the property comprised therein.

36. No duty shall be payable in respect of any real or personal property to which any widow shall become absolutely entitled by reason of the husband's intestacy or under his will.

No duty on property coming to widow from husband.

37. When the children or grandchildren of the deceased person are beneficially entitled under the administration, the Commissioner shall refund or allow to the administrator for the benefit of such children or grandchildren one-half of the duty which would be payable on the total amount of the value of the property devolving on them, assessing such duty for this purpose proportionately to the whole duty payable on the whole estate.

Half duty payable on property devolving on children or grandchildren.

38. When the widow of any deceased person shall, upon his death, become entitled to a life interest in any real or personal property of such deceased person, or to any annuity or annual sum of money charged upon such property, no exemption or deduction shall be made in respect thereof; but if the Commissioner shall be satisfied that the present payment of the duty payable on the administration, or any part thereof, will at all diminish the income of the wife, then the payment of such duty or such part thereof shall be postponed till the death of the said widow, or till her second marriage (if by such second marriage she thereby loses such life interest, annuity, or annual sum), upon the administrator giving security, either by mortgage or pledge of any of the said property or otherwise howsoever, to the satisfaction of the Commissioner for the due payment of such duty or such part thereof on the death of the said widow, or on such second marriage: Provided nevertheless that in any case, even where the present payment of the said duty shall affect the widow's income, then the administrator shall, if the widow shall thereto consent in writing, pay the duty at any time before the death of the said widow, and in such case the Commissioner may refund to the widow such amount not exceeding fifty pounds per centum of the said duty, so paid to him as aforesaid, as shall be agreed upon between him and the said widow, which refund shall belong to the widow absolutely.

How duty paid when life interest or annuity left to widow.

39. When in any estate, whether under an administration or a settlement, it shall be necessary for the purpose of ascertaining how much of the property devolves upon the widow or children or grandchildren of a deceased person, to calculate the value of an interest in property which is contingent upon a life or lives, then the Commissioner and the administrator may agree as to the value of such interest, and failing such agreement, such value shall be decided by such actuary as the Commissioner and the administrator may agree upon; and if they cannot agree as to the actuary to decide the same, then by the actuary appointed under "The Government Insurance and Annuities Act, 1874."

How value of interests contingent on lives ascertained.

40. Where a widow acquires any property under an administration or settlement which is charged with the maintenance of the children of the deceased person, then, for the purpose of assessing duty under this Act, the widow shall be deemed to take absolutely one share of such property equally with the child or children of such deceased person living at his death, and duty shall be assessed on the whole estate after having deducted one such share therefrom.

Property coming to widow subject to maintenance of children. Widow deemed to take one share.

41. If any person shall make default in delivering any statement or account required by this Act to be delivered, at the time when the same ought to be delivered, the Commissioner may apply to the Supreme Court by petition for an order, commanding the person so in default to deliver such statement or account within such period as the Court may order, and on hearing such petition such order shall be made as shall be just; but this provision shall in no way affect the liability of the person against whom such order is made to the penalties hereinafter imposed for such default:

If any person makes default in delivering statement or account, Commissioner may apply to Court for order commanding delivery of same.

Provided, further, that under this section the Commissioner may petition for such an order notwithstanding that any portion of the time allowed for the delivery of such statement or account has not elapsed; and if the Court shall be of opinion that sufficient reason has been shown for making an order for the delivery of such statement or account, before the said period has elapsed, it may order accordingly, and may make such order on an *ex parte* hearing of such petition: Provided, further, that in such last-mentioned case the person against whom the order was made may apply for a rehearing of such petition, which may be granted on sufficient cause being shown.

Commissioner to stamp administration with stamps denoting duty paid.

42. The Commissioner shall stamp every administration with stamps denoting the duty paid, or with a stamp denoting that no duty is payable, and in all other cases he shall place such stamps on the statement hereby required to be filed.

Administration not receivable in evidence unless so stamped and sealed.

43. No administration or statement shall be receivable in evidence in any Court unless it shall bear such stamps, and be impressed with a seal, which the Commissioner is hereby authorized to use or permit to be used, denoting that the full duty has been paid, or that no duty is payable. When so sealed the instrument upon which the same shall be impressed shall be receivable in evidence, and the seal shall be conclusive proof that such duty has been paid, or that no duty is payable: Provided that such instrument may, though unstamped, be received as evidence in proceedings to recover duty or penalties imposed by or to enforce delivery of accounts required by this Act.

Powers, &c., vested in Commissioner by Acts repealed by "The Stamp Act, 1875," vested in Commissioner under such Act.

44. All powers, duties, and functions vested in or to be exercised or performed by the Commissioner of Stamps by the several Acts repealed by section two of "The Stamp Act, 1875," shall, notwithstanding such repeal, be and be deemed to have been vested in or to be exercised or performed by the Commissioner of Stamps under "The Stamp Act, 1875," and this Act, so far as concerns the recovery of any duty payable under the said Acts, or the prosecution of any proceedings in respect of any offence committed, or of any penalty or forfeiture incurred, against or under any of the said Acts; and all costs actually incurred by the said Commissioner in the recovery of duty, or in any proceedings, shall be paid by the person whose default made such proceedings necessary.

Persons authorized by Commissioner may inspect documents in custody of public officers.

45. All persons and all public officers having in their custody any rolls, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure any duty, or to the proof or discovery of any fraud or omission in relation to any duty, shall, at all reasonable times, permit any person thereunto authorized by the Commissioner to inspect all such rolls, books, records, papers, documents, and proceedings, and to take such notes and extracts as he may deem necessary, without fee or reward.

Penalty for persons refusing inspection.

46. Every person who refuses to permit such inspection shall for every such refusal forfeit a sum not exceeding ten pounds.

Penalty for persons enrolling, &c., instruments chargeable with duty not duly stamped.

47. If any person whose office it is to enrol, register, or enter in or upon any rolls, books, or records any instrument chargeable with any duty under this Act enrolls, registers, or enters any such instrument not being duly stamped, he shall forfeit a sum not exceeding ten pounds.

False statements or alterations, misdemeanour.

48. Any person making, or assisting in making, any false statement, or any false alteration in any statement, required to be made under this Act, or the rules, with intent to evade the payment of duties under this Act, or to lessen the amount thereof, shall be deemed guilty of a misdemeanour, and on conviction thereof shall be liable to imprisonment for any period not exceeding three years, and to a fine not exceeding one hundred pounds.

49. Any person whose duty it is under the provisions of this Act to file any statement, or to amend any statement, and pay the duty hereinbefore mentioned, and who fails or neglects to file or amend such statement or to pay such duty within the required time, shall be liable to a penalty not exceeding five hundred pounds.

Penalty for default in filing statement and paying duty.

50. The Governor may, at his discretion, mitigate, or stay, or compound proceedings for any penalty, and may reward any person who informs of any offence against this Act, or assists in the recovery of any penalty.

Governor may mitigate, &c., penalties, and reward informer.

51. Any oath, affidavit, or declaration, to be taken or made in pursuance or for the purposes of this Act, may be made before the Commissioner, any Judge or Solicitor of the Supreme Court, or any Justice of the Peace or Notary Public, in New Zealand, or, at any place out of New Zealand, before any person duly authorized to administer oaths thereat.

Oath, &c., how taken.

52. Any person who knowingly and wilfully makes a false oath or declaration concerning any matter in this Act contained, whether the same do or do not tend to lessen or alter any duty payable under this Act, shall be liable to the punishment imposed by law for wilful and corrupt perjury.

Person making false oath, &c., liable as for perjury.

53. The Colonial Treasurer may issue and pay out of the Consolidated Fund without any specific appropriation any moneys which may become payable to any person under the provisions of this Act.

Moneys payable under Act to be paid out of Consolidated Fund.

54. All powers hereby conferred upon the Supreme Court may be exercised by a Judge at Chambers.

Powers of Court may be exercised by Judge.

55. Part III., and the Second and Third Schedules, of "The Stamp Act, 1875," and the twelfth, thirteenth, and fourteenth sections of the "Stamp Act Amendment Act, 1876," are hereby repealed, but they shall, notwithstanding, continue and be in force for the purposes of assessing and compelling payment of any duty due or to accrue due thereunder, and the Commissioner and every Deputy Commissioner shall have and may exercise the powers, duties, and functions vested in the Commissioner or any Deputy Commissioner by any such repealed enactment.

Repeals.

SCHEDULE.

Schedule.

On the estates, real and personal, of deceased persons upon the final balance of the estate—

Not exceeding £100	...	...	...	No duty.
Upon any amount exceeding £100 but not exceeding £1,000	...	...	...	£2 per cent.
Upon any amount not exceeding £5,000—				
On the first £1,000	...	...	...	£2 per cent.
And on the remainder	...	...	...	£3 per cent.
Upon every additional £5,000 or any part thereof, up to £20,000, as follows—				
On the first additional £5,000 or any part thereof	...	...	...	£4 per cent.
On the second additional £5,000 or any part thereof	...	...	...	£5 per cent.
And on the third additional £5,000 or any part thereof	...	...	...	£6 per cent.
Upon every additional £10,000 or any part thereof, up to £50,000, as follows—				
On the first additional £10,000 or any part thereof	...	...	...	£7 per cent.
On the second additional £10,000 or any part thereof	...	...	...	£8 per cent.
And on the third additional £10,000 or any part thereof	...	...	...	£9 per cent.
Upon any excess over £50,000	...	...	...	£10 per cent.