

New Zealand.

ANNO TRICESIMO PRIMO

VICTORIÆ REGINÆ.

No. 81.

AN ACT to amend "The Stamp Duties Act 1866." Title.
[10th October 1867.]

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 shall be "The Stamp Duties Act Amendment Act 1867." Short Title.

2. This Act shall be taken to have commenced and come into operation on the first day of November one thousand eight hundred and sixty-seven. Commencement of Act.

3. From and after the commencement of this Act there shall be levied collected and paid for the use of Her Majesty and to form part of the ordinary revenue of New Zealand for and in respect of the several matters instruments or things described or mentioned in the first Schedule hereto annexed or for or in respect of the parchment or paper upon which the same respectively shall be written the several duties or sums of money and at the several rates set down in figures against the same respectively or specified and set forth in the said Schedule and the several provisions regulations and directions therein contained with respect to the said duties and the instruments matters and things chargeable therewith shall be deemed to be part of this Act and of the said Act and shall be applied observed and put in execution accordingly. Additional and altered duties to be levied.

4. The stamp duties now payable for and in respect of the several instruments matters and things mentioned or described in the first Schedule to this Act annexed whereon other duties are by this Act granted shall respectively from and after the day of the commencement of this Act cease and determine and the same are hereby repealed Provided that the stamp duties now chargeable on any of the said instruments matters and things and not the said other new duties shall be payable in respect of such of them as shall be made signed or dated at any time before or upon the day of the commencement of this Act save and except that the duties on foreign promissory notes and on bills of exchange endorsed abroad by this Act granted shall be payable on all such bills or promissory notes as shall after the commencement of this Act be negotiated or if not negotiated paid in the Colony when first negotiated or paid respectively. Stamp duties now payable on instruments &c. in Schedule repealed.

5. All the powers provisions clauses regulations directions allowances and exemptions fines forfeitures pains and penalties contained in or imposed by "The Stamp Duties Act 1866" hereinafter referred to as the said Act or any Schedule thereto relating to any duties of the same kind or description heretofore payable in New Zealand and in force at the time of the commencement of this Act shall respectively Provisions of former Act to apply to this.

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be of full force and effect with respect to the duties by this Act granted and to the vellum parchments paper instruments matters and things charged and chargeable therewith and to the persons liable to the payment of the said duties so far as the same are or shall be applicable in all cases not hereby expressly provided for and shall be observed applied allowed enforced and put in execution for and in the raising levying collecting and securing of the said duties hereby granted and otherwise in relation thereto so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act as fully and effectually to all intents and purposes as if the same had been repeated and specially enacted *mutatis mutandis* with reference to the duties by this Act granted.

The duties on foreign promissory notes shall be denoted by adhesive stamps.

6. The duties by this Act granted on promissory notes made or purporting to be made out of the Colony shall be denoted by adhesive stamps and such duties shall be payable at the like time and times and the proper adhesive stamp for denoting the duty on any such note shall be affixed thereon and be cancelled at the same time and times as is provided in the said Act in the case of bills of exchange therein respectively mentioned and under the like penalties respectively for any neglect thereof and the same respective sections shall be read as if the same were inserted in this Act expressly in reference to the promissory notes and bills of exchange herein aforesaid and the duties by this Act granted thereon as well as to the bills of exchange in the said several clauses respectively mentioned.

Commissioners may use old dies to denote new duties.

7. It shall be lawful for the said Commissioners to use any of the stamps or dies heretofore provided to denote any former stamp duties for the purpose of expressing and denoting any of the duties hereby granted and to use two or more stamps or dies for denoting any one duty as occasion may require.

Promissory notes defined.

8. The following instruments shall be deemed and taken to be promissory notes within the meaning of the first Schedule to the said Act and the first Schedule to this Act—

All notes promising the payment of any sum or sums of money out of any particular fund which may or may not be available or upon any condition or contingency which may or may not be performed or happen if the same shall be made payable to bearer or to order and if the same shall be definite and certain and not amount in the whole to twenty pounds.

The stamp on an agreement under hand must be cancelled by two of the parties executing such agreement.

9. Whenever any adhesive stamp shall be used for denoting the payment of the stamp duty of one shilling by the said Act charged on an agreement under hand only two of the parties to the agreement who shall sign the same shall each also at the time of so signing write upon or across the stamp his name or the initials of his name and the date of the day and year of writing the same so that the stamp may be appropriated to the instrument and effectually cancelled and rendered incapable of being used for any other and in default thereof the stamp shall be of no avail and proof of the said writing upon or across the stamp as hereby required shall be a necessary part of the evidence of the agreement in any case where such agreement is not stamped with an impressed stamp.

Bills of lading and charter-parties not to be stamped after the signing except in the cases specified under penalty of fifty pounds.

10. And be it enacted that it shall not be lawful for the Commissioners of Stamp Duties or any of their officers to stamp or mark any vellum parchment or paper upon which any bill of lading or any charter-party or any agreement contract memorandum letter or other writing by this Act chargeable with any duty as a charter-party shall be engrossed written or printed under any pretence whatever after the same shall be executed or signed by any party

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except as herein is provided and if any person shall make or sign any bill of lading which shall be engrossed printed or written or partly engrossed or written and partly printed upon vellum parchment or paper not duly stamped according to law every such person shall forfeit the sum of fifty pounds Provided always that if any charter-party or any such agreement contract memorandum letter or other writing chargeable with any duty as a charter-party shall be brought to the said Commissioners to be stamped within fourteen days after the same shall bear date and shall have been executed or signed by the party thereto who shall have first executed or signed the same it shall be lawful for the said Commissioners and they are hereby required to cause the same to be stamped upon payment of the duty chargeable thereon without any penalty and if the same shall be brought to the said Commissioners to be stamped at any time after the expiration of such fourteen days and within one calendar month after the same shall bear date and shall have been first executed or signed as aforesaid it shall be lawful for the said Commissioners and they are hereby required to cause the same to be stamped upon payment of the duty chargeable thereon and of the further sum of ten pounds by way of penalty.

Charter-parties may be stamped upon payment of the duty or duty and penalty within certain limited periods after the signing thereof.

11. And be it enacted that if any person shall become an assurer upon any insurance in respect whereof any duty is by the said Act made payable or shall subscribe or underwrite or otherwise sign or make or enter into any contract or agreement or memorandum of any such insurance or shall receive or contract for any premium or consideration for any such insurance or shall receive or charge or take credit in account for any such premium or consideration as aforesaid or any sum of money as or for such premium or consideration as aforesaid or shall wilfully or knowingly take upon himself any risk or render himself liable to pay or shall pay or allow or agree to pay or allow in account or otherwise any sum of money upon any loss peril or contingency relative to any such insurance unless such insurance shall be engrossed written or printed upon vellum parchment or paper duly stamped or if any person shall be concerned in any fraudulent contrivance or device or shall be guilty of any wilful act neglect or omission with intent to evade the duties by law chargeable for or in respect of any such policy of insurance or whereby such duties shall be evaded every such person shall for every such offence forfeit the sum of one hundred pounds Provided that in all cases where duty is imposed by the said Act upon any insurance the assurer being resident beyond the limits of New Zealand such duty shall be payable by the agent of the assurer or by the person or persons receiving taking credit in account for or in any manner charging or collecting any premium charges or consideration for such insurance or by the person or persons receiving any letter memorandum or request to effect or sending any letter memorandum or request or advice to effect such insurance or by the person or persons in other manner acting in behalf of such insurer.

Penalty on assurers unless insurances be properly stamped &c.

12. If any person shall make issue deliver assign transfer or negotiate in the Colony any bond debenture or other security by the said Act or by this Act chargeable with stamp duty or shall pay any principal money interest or dividend accrued due in respect of any such instrument before the same shall be duly stamped for denoting the said duty he shall forfeit the sum of twenty pounds.

Penalty for paying interest upon unstamped bonds.

13. In addition to the exemptions from stamp duties on bills of exchange in the first Schedule to the said Act annexed all debentures issued by or on behalf of any Provincial Government in New Zealand shall be deemed and taken to have been and to be exempt from all liability to duty.

Provincial debentures exempted from duty.

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Penalties on non-payment of duties within one month and three months.

14. Section thirty-one of the said Act shall be read as follows Where any deed or instrument liable by law to any stamp duty shall be written on parchment or paper and shall be signed or executed by any person before it shall be duly stamped for denoting the payment of the said duty there shall be due and paid to the Commissioners the whole or the deficiency as the case may be of the stamp duty payable upon or in respect of such deed or instrument and there shall also be paid over and above the said duty or deficiency a sum by way of fine if such deed or instrument shall be presented to be stamped more than one month and less than three months after execution at the rate of twenty pounds per centum on the value of the stamps to be affixed and if such deed or instrument shall be presented to be stamped more than three months after execution at the rate of one hundred pounds per centum on the value of the stamps to be affixed but in no case shall the last-mentioned fine be less than the sum of five pounds and the Commissioners are hereby required upon payment of the said duty or deficiency of duty and of the said sum hereinbefore respectively directed to be paid by way of fine to cause such deed or instrument to be duly stamped with a stamp denoting the payment of such duty or deficiency and also with a stamp denoting payment of any fine in lieu of any receipt to be written or given with such fine and no deed or instrument liable by law to any stamp duty shall be pleaded or given in evidence or available in law or equity unless or until the same shall be duly stamped in manner aforesaid except as hereinafter provided Provided that no fine aforesaid shall be charged if the deed or instrument be presented to the proper officer to be stamped and the duty demanded be paid within one month after execution Provided also that nothing in this section contained shall apply to any instrument the stamping of which is expressly prohibited or restricted by the said Act or this Act.

Penalty on signing unstamped receipt.

15. Every person who from and after the commencement of this Act shall write or sign or cause to be written or signed any receipt discharge or acquittance given for or for the payment of money liable to any duty charged by the said Act upon any vellum parchment linen or paper without the same being first duly stamped shall forfeit and pay the sum of ten pounds for every such offence.

Unstamped receipt inadmissible in evidence until duty and penalty paid.

16. No unstamped receipt discharge or acquittance given for or for the payment of money liable to any duty charged by the said Act shall be received or receivable in evidence in any Court in any action suit or other proceeding not being the trial or examination of any person on a criminal indictment information or charge unless and until the amount of stamp duty payable thereon together with the amount of the penalty herein or by the said Act provided shall first be paid to the registrar or clerk of or magistrate presiding in such Court who respectively is hereby thereupon authorized to mark such receipt discharge or acquittance so as to denote the payment to him of such penalty and stamp duty and shall duly account for the same.

Commissioners may authorize persons to sell stamps.

17. The Commissioners may if they think it necessary to do so authorize proper persons for the sale and distribution of all or any of the stamps to be used under the first Schedule of the said Act and under the first Schedule of this Act and may allow to such persons the usual or customary discount or poundage thereon.

Penalty on unlicensed persons acting as distributors of stamps.

18. No person shall profess or hold himself out to be a distributor or vendor of stamps issuable under the said Act or this Act unless licensed for that purpose by the Commissioners and every person who without such license shall so profess or hold himself out shall in respect of every such offence be liable to a penalty of not less than five pounds nor exceeding twenty pounds.

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19. Any person who shall fraudulently remove or cause to be removed from any instrument parchment or paper by the said Act or by this Act charged with duty any stamp impressed or affixed thereon or thereto or affix any stamp so removed to any other instrument parchment or paper or shall practise or be concerned in any fraudulent act contrivance or device with intent to defraud Her Majesty of any duty shall forfeit the sum of twenty pounds.

Penalty on fraudulently removing or second use of impressed or affixed stamps.

20. It shall not be necessary in any case where under the said Act or this Act an impressed stamp may lawfully be used to cancel such stamp except where such stamp is impressed by the Commissioner upon a deed or instrument after the execution or signing thereof Provided that no impressed stamp shall be used as an adhesive stamp or to denote the duty paid on any deed or instrument written engrossed or printed on any paper vellum parchment or material other than that on which such stamp is impressed.

Impressed stamps need not be cancelled.

Impressed stamps not to be used as adhesive stamps.

21. For the purpose of assessing the amount of duty to be charged and paid in respect of a conveyance by exchange or by way of exchange for other land or property the Commissioners may require the person tendering such conveyance to be stamped at the same time to tender a declaration duly made before a Justice of the Peace of the fair and reasonable market value of the property expressed to be conveyed.

Property conveyed in exchange—Commissioners may require declaration of value.

22. The value of any annuity or annual sum of money for life shall for the purposes of the said Act or of this Act be ascertained and determined by reference to the Table contained in the third Schedule to this Act.

Annuities for life how to be valued.

23. The allowance not exceeding the rate of fifty shillings in every one hundred pounds to be granted in respect of paper or parchment not previously written upon presented to be stamped shall in respect of stamps denoting payment of duties chargeable upon agreements bills of exchange promissory notes bills of lading drafts or orders for payment of money receipts policies of insurance and transfers of shares in corporations be granted whenever the stamps so applied for shall amount to the sum of five pounds and upwards.

Amount of duty upon prepayment whereof in certain cases bonus granted lowered to five pounds.

24. When any deed or instrument liable to stamp duty whether previously stamped or not shall be presented to the Commissioners and the party presenting the same shall pursuant to section thirty-three of the said Act desire to have their opinion as to the stamp duty with which such deed or instrument is chargeable before proceeding to assess and charge such stamp duty the Commissioners shall require payment of and the party presenting such deed or instrument shall pay to the Commissioner for every such deed or instrument concerning the stamp duty whereon such opinion shall be desired the sum of ten shillings in addition to any duty which shall have been previously paid or may on such assessment be found payable.

Fee to be paid when duty on deed or instrument assessed by Commissioners.

25. And whereas for the purpose of obtaining the decision of the Supreme Court upon questions raised as to the liability of certain documents to stamp duty or as to the extent of stamp duty payable in respect of such documents examples of which have been produced in the Supreme Court certain documents with the consent of the Commissioner continued unstamped pending such decision it shall be lawful for the Commissioners on the request of the holders of such documents within three months after the commencement of this Act and on being satisfied that they were *bona fide* to affix thereto stamps denoting the payment of the duties respectively chargeable thereupon without requiring the payment of any penalties in respect thereof and such documents shall thereupon and thereafter for all purposes be deemed to be and to have been duly stamped.

Commissioners authorized to stamp documents which remained unstamped pending decision of the Supreme Court.

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Irregularities prior to 30 June 1867 how remedied.

26. And whereas from ignorance of the provisions of the said Act and from the difficulty of procuring the stamps thereby rendered necessary various irregularities have arisen

Be it enacted that—

- (1.) In all cases in which prior to the thirtieth day of June in the year one thousand eight hundred and sixty-seven instead of the stamps required by the said Act postage stamps of a sufficient amount in value have been affixed to documents liable to duty under the said Act such documents shall be deemed and taken to have been validly stamped to satisfy the provisions of the said Act.
- (2.) In all cases in which prior to such thirtieth day of June the stamps affixed to or impressed upon any document were not defaced in the manner required by law such stamps may be defaced on or before the first day of January one thousand eight hundred and sixty-eight.
- (3.) In all cases in which prior to such thirtieth day of June the stamps affixed to any document liable to stamp duty under the said Act have been insufficient in amount or value stamps of a sufficient amount may on or before the first day of January one thousand eight hundred and sixty-eight be affixed to such document.
- (4.) In all cases in which prior to such thirtieth day of June instead of impressed stamps adhesive stamps of a sufficient amount in value have been affixed to any document the use of such adhesive stamps shall be held to be and to have been a sufficient compliance with the provisions of the said Act.

Provided always that in every case in which advantage shall be taken of the second and third subsections next preceding a note of the date of the day upon which such stamps shall be defaced or such additional stamps be affixed shall be inserted in the margin of the deed or document the stamp whereon shall be defaced or whereon such additional stamps shall be affixed and signed by the person if any other than the Commissioner by whom such stamps shall be defaced or such additional stamps shall be affixed.

When conveyance tendered for assessment of duty Commissioners may require evidence by declaration of the consideration.

27. To prevent fraud and evasion of stamp duty in any case where application is made to the Commissioners to assess and charge the stamp duty to which any deed or instrument is liable or to impress on any deed or instrument the particular stamp provided to denote the payment of the full and proper duty on the same or on any other deed or instrument or that any deed or instrument is not liable to any stamp duty it shall be lawful for the Commissioners to require such evidence by affidavit as they may deem necessary in order to show to their satisfaction whether or not the consideration or any definite or certain sum or sums of money or any stock or any other valuable matter or thing capable of being ascertained and set forth or any other facts upon the full or proper statement of any of which matters and things in such deed or instrument the stamp duty which shall be or which ought to be payable thereon shall in any measure depend is or are truly and fully set forth therein and it shall be lawful for the Commissioners and their officers in any case to refuse to impress on any such deed or instrument or any duplicate or counterpart respectively the particular stamp to denote the payment of the full and proper duty as aforesaid except on payment of the full stamp duty which would be chargeable on such deed or instrument if all or any of such matters and things aforesaid had been truly stated therein.

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28. Section thirty-eight of the said Act shall be read as follows—
Every registrar of deeds shall refuse to register any instrument liable to duty dated after the first day of January one thousand eight hundred and sixty-seven and not duly stamped.

Section thirty-eight of Act of 1866 amended.

29. It is hereby declared and enacted that the words “any intestate” where used in the forty-fourth section of the said Act mean and shall be deemed and taken to mean any intestate dying after the commencement of the said Act.

Interpretation of “any intestate” in forty-fourth section of said Act.

30. The term “Commissioners” in the said Act and in this Act shall be deemed to apply to and include any Deputy Commissioner or other officer of Stamp Duties heretofore appointed or to be appointed by the Governor and every act heretofore done by any Deputy Commissioner or other duly appointed officer of Stamp Duties which would have been valid if this provision had been in force at the time of such act being done shall be and be deemed to have been valid and effectual as if this provision had then been in force but this section shall not apply to or affect sections three five ten fifteen nineteen twenty thirty-five thirty-seven fifty-three fifty-four and fifty-five of the said Act nor sections seventeen eighteen or twenty-five of this Act.

Extended meaning of the term “Commissioners.”

31. The words and figures “deed or instrument of any kind whatsoever not otherwise charged in this Schedule—£0 10s 0d” occurring in the first Schedule to the said Act shall be read as if there had been inserted in such Schedule in lieu of such words the words “deed of any kind whatsoever not otherwise charged in this Schedule.”

Amendment of first Schedule to Act of 1866.

32. In the place and stead of the word “to” in the fifth line of the fourth Schedule to the said Act shall be read the word “or” and the second division or paragraph of the said Schedule shall be read as follows—“Where the successor shall be a brother or sister or descendant of a brother or sister of the predecessor a duty upon the value of the succession of £3 per centum.”

The fourth Schedule of the said Act amended.

33. The several matters mentioned in the second Schedule hereto are hereby exempted from duty.

Exemptions from duty.

34. Until the first day of January one thousand eight hundred and sixty-nine it shall be lawful for the Commissioner upon payment of the duty chargeable under the said Act or this Act at any time to impress or affix the requisite stamps upon any deed or instrument to which any aboriginal native or half-caste shall be a party without any fine or penalty whatsoever notwithstanding that the time limited in the said Act or in this Act for payment of duty may have elapsed and such deed or instrument shall so far as relates to the rights of any such aboriginal native or half-caste but not farther be thereupon as valid as if the conditions of the said Act and of this Act had been in all respects complied with Provided that the Commissioner shall efface every stamp so impressed or affixed by writing or stamping thereon the date on which the same shall be so impressed or affixed Provided also that nothing herein contained shall relieve any of the parties to such deed or instrument who shall not be an aboriginal native or half-caste from any of the penalties or disabilities to which he would have been otherwise subject under the said Act or this Act by reason of the neglect or delay in stamping such deed or instrument.

Commissioner may stamp Native documents.

SCHEDULE I.

ADDITIONAL OR ALTERED DUTIES.

£ s. d.

PROMISSORY NOTE made or purporting to be made out of the Colony but endorsed negotiated or paid within the Colony the same duty as on an inland bill payable to bearer or to order at any time otherwise than on demand.

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	£	s.	d.
BILL OF EXCHANGE payable on demand which shall be endorsed out of the Colony or purport to be so endorsed wheresoever the same may have been drawn but paid within the Colony	0	0	1
RECEIPTS for money deposited at interest in any Bank or in the hands of any banker	0	0	1
AGREEMENT by deed	0	10	0
CONVEYANCES—			
Where the consideration or any part of the consideration shall be any conveyance or transfer of other land or property by way or in the nature of an exchange shall be charged with the <i>ad valorem</i> duty in respect of the amount which shall be by the person executing the conveyance declared to be the value of the land conveyed.			
Where the consideration or any part of the consideration shall be any annual sum of money payable in perpetuity shall be charged with the <i>ad valorem</i> duty in respect of the amount which shall according to the Table in Schedule III. hereto annexed appear to be the value assigned to such annual sum of money.			
ASSIGNMENT or transfer of miners' property or letters or instrument authorizing the transfer or assignment of miners' property where the letter or instrument is the only act required on the part of the vendor or assignor			
Where the purchase or consideration money therein expressed or the value of the property transferred or to be transferred shall not exceed £20			
Exceeding £20 and not exceeding £50			
Exceeding £50 and not exceeding £100			
For every additional £50 or fractional part of £50			
EXEMPLIFICATION of probate			
COUNTERPART of lease or agreement by deed			

SCHEDULE II.

ADDITIONAL EXEMPTIONS FROM DUTY.

- Cheques drafts or orders for the payment or transmission of public money by or on behalf of Her Majesty the Queen or by or on behalf of the Governor or Colonial Treasurer or by or on behalf of the Superintendent or Provincial Treasurer of any Province.
- Bonds of officers in the Civil Service of New Zealand or in the Civil Service of any of the Provinces of New Zealand.
- Letters Patent.
- Warrants or other instruments of appointment to office of the General Government or of any Provincial Government.
- Licenses to occupy land or cut timber under Acts or Regulations relating to Crown or Waste Lands.
- Policies insuring the holder against risk of loss or damage by fire.
- Policies of assurance on lives of persons effecting the same.
- Receipts for deposits in any Post Office or other Savings Bank or any society established pursuant to any Act of the General Assembly for the time being in force relating to Building and Land Societies or Friendly Benefit or Industrial Societies.

EXEMPTIONS FROM THE DUTIES ON PROMISSORY NOTES.

- All notes promising the payment of any sum or sums of money out of any particular fund which may or may not be available or upon any contingency which may or may not be performed or happen where the same shall not be made payable to the bearer or to order if the same shall amount to the sum of twenty pounds or be indefinite.
- And all other instruments bearing in any degree the form or style of promissory notes but which in law shall be deemed special agreements except those hereby expressly directed to be deemed promissory notes
- But such of the notes and instruments here exempted from the duty on promissory notes shall nevertheless be liable to the duty which may attach thereon as agreements or otherwise.

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SCHEDULE III.

TABLES of the VALUES of ANNUITIES to be used for the CALCULATION of *ad valorem* DUTIES on CONVEYANCES expressed to be made in consideration of the GRANT of or of a COVENANT or AGREEMENT to grant any ANNUITY or for the CALCULATION of LEGACY or SUCCESSION DUTIES.

The Values of an Annuity of £100 per annum held on a single life.

Years of Age.	Values.	Years of Age.	Values.	Years of Age.	Values.
	£ s. d.		£ s. d.		£ s. d.
Birth ...	946 4 3	32 ...	809 10 3	64 ...	426 4 6
1 ...	953 6 6	33 ...	802 12 0	65 ...	410 16 3
2 ...	958 11 0	34 ...	795 4 9	66 ...	395 7 6
3 ...	963 4 0	35 ...	787 8 9	67 ...	380 19 6
4 ...	964 8 0	36 ...	779 4 9	68 ...	366 14 3
5 ...	963 9 9	37 ...	770 15 3	69 ...	352 12 0
6 ...	960 16 0	38 ...	762 0 0	70 ...	338 14 6
7 ...	956 12 3	39 ...	753 0 9	71 ...	325 4 0
8 ...	951 8 3	40 ...	743 15 0	72 ...	311 19 9
9 ...	945 9 9	41 ...	734 2 0	73 ...	298 13 9
10 ...	939 1 6	42 ...	723 15 9	74 ...	284 16 6
11 ...	932 3 6	43 ...	713 1 0	75 ...	270 10 3
12 ...	924 16 0	44 ...	701 15 0	76 ...	255 19 9
13 ...	916 19 3	45 ...	689 17 3	77 ...	238 18 6
14 ...	908 8 9	46 ...	677 8 3	78 ...	222 4 9
15 ...	900 4 3	47 ...	664 1 3	79 ...	206 4 9
16 ...	891 16 6	48 ...	650 4 9	80 ...	190 11 6
17 ...	883 18 0	49 ...	635 18 9	81 ...	175 7 3
18 ...	876 12 9	50 ...	621 9 9	82 ...	160 17 3
19 ...	870 5 6	51 ...	606 18 6	83 ...	146 5 0
20 ...	864 14 9	52 ...	592 17 0	84 ...	131 11 0
21 ...	859 18 6	53 ...	578 18 9	85 ...	117 9 3
22 ...	856 10 6	54 ...	565 6 6	86 ...	103 18 0
23 ...	853 8 3	55 ...	551 19 0	87 ...	92 5 9
24 ...	850 5 9	56 ...	536 15 0	88 ...	82 8 9
25 ...	847 0 0	57 ...	525 15 0	89 ...	74 3 6
26 ...	843 7 3	58 ...	512 15 0	90 ...	66 14 6
27 ...	838 12 9	59 ...	499 10 6	91 ...	61 8 0
28 ...	833 10 6	60 ...	486 0 6	92 ...	53 13 6
29 ...	828 0 6	61 ...	471 17 9	93 ...	46 11 6
30 ...	822 3 9	62 ...	457 1 0	94 ...	39 14 3
31 ...	816 0 0	63 ...	441 8 0	95 ...	32 5 6

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