

Hon. Major Atkinson.

## Deceased Persons' Estates Duties.

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## A BILL INTITULED

Title.

## AN ACT to enforce and collect the Duties on the Estates of Deceased Persons.

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

Short Title, and time of coming into operation.

1. The Short Title of this Act is "The Deceased Persons' Estates Duties Act, 1880;" and it shall come into operation on and from the first day of *October*, one thousand eight hundred and *eighty*. 5

## PRELIMINARY.

Repeals.

2. 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Act, 1875," and the twelfth, thirteenth, and fourteenth sections of "The Stamp Act Amendment Act, 1876," are hereby repealed. 10

Saving.

Provided that this repeal shall not affect the past operation of any enactment hereby repealed, or the validity of anything done or suffered, or the payment or recovery of any legacy, succession, or residuary, or other duty which may have or which may hereafter become payable in relation to the estates of persons who may have died before the commencement of this Act. 15

Nor shall this repeal interfere with the institution or prosecution of any proceeding in respect of any offence committed or any penalty or forfeiture incurred against or under any enactment hereby repealed.

Any enactment repealed by this Act shall notwithstanding continue and be in force for the purposes of assessing and compelling payment of any duty due or to accrue due thereunder,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and may exercise the powers, duties, and functions vested in the Commissioner or any Deputy Commissioner by any such repealed enactment. 20 25

Exception from saving clause.

Provided always that in the case of all persons who died upon or since the first day of *January*, one thousand eight hundred and *seventy-six*, and of whose estates no statement shall have been filed before the day of the coming into force of this Act, all such statements shall be made and such duties paid as are required by this Act. 30

Interpretation.

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

"Commissioner" means the 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 *six*, *seven*, *twenty-nine* and *thirty*, includes also any Deputy Commissioner appointed under the said Act; 35

"Administrator" means any person to whom, after the commencement of this Act, letters of administration of the goods and chattels rights and credits of any person deceased intestate shall be granted by the Supreme or any Court, and the personal representative or other person in whom the estate of any deceased person in all the undivided or partially undivided land of such person shall, after the commencement of this Act, under the provisions of any Act for the time being in force be vested, and includes also the Public Trustee; 40 45

"Administrator with the will annexed" means any person to whom, after the commencement of this Act, letters of administration with a will annexed of the goods and chattels rights and credits of any person deceased shall be granted by the Supreme or any Court, and includes the Public Trustee; 50

"Rules" means the rules to be made by the Governor under this Act; and "prescribed" means prescribed by the rules;

"Final balance" means the balance appearing upon any statement certified as prescribed.

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 and proceedings as may be necessary for giving effect to this Act; and all such rules shall be published in the *Gazette*.

Governor may make rules.

#### DUTIES ON ESTATES OF DECEASED PERSONS.

5. In order to ascertain the amount of duty payable under this Act every executor, administrator, and administrator with the will annexed shall, within six months from the grant of probate or administration, file with the Commissioner a statement in writing in respect of the property to which such probate or administration relates, specifying,—

Statements to be filed by executor, administrator, &c.

- (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;
- (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:

- Provided that the Commissioner may, upon application in the manner prescribed, extend the time within which such statement must be filed to any period not exceeding twelve months.

Commissioner may extend time for filing statements.

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

6. In every case where any person shall die leaving any real or personal property, and no probate or letters of administration shall be obtained within two months from the date of his death, or where probate or letters of administration shall not be necessary, then in either of such cases every person in whom such real or personal property or any part thereof shall become vested (hereinafter called "the successor"), shall file, in the office of the Commissioner, or in the office of such Deputy Commissioner as the Commissioner directs, within eight calendar months from the date of such death, or such further time, not exceeding twelve months, as such Commissioner may allow, a statement comprising, with respect to such real and personal property, all the particulars specified in section *five*.

When probate or letters of administration not obtained or unnecessary, successor to file statement.

7. In cases of probate or letters of administration limited to any particular property of a testator or intestate, the executor or administrator shall, within six calendar months from the grant of probate or administration, or within such further time, not exceeding twelve months, as the Commissioner directs, file, in the office of the Commissioner in the district in which such probate or administration is issued, a statement specifying all the particulars of such property which are required by section *five*.

Where probate or administration limited to particular property, executor or administrator to file statement.

8. Except as herein otherwise provided, there shall be paid to the Commissioner by every executor, administrator, administrator with the will annexed, and successor, duty according to the rate mentioned in the *First* Schedule to this Act, which shall be computed on the final balance appearing upon his statement.

Executor, administrator, administrator with will annexed, or successor, to pay duty.

What is property of deceased person.

9. 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, and which, on the death of such deceased person, shall become vested in any person beneficially at law or in equity, notwithstanding that such deceased person had at the time of his death a foreign domicile. 5

When duty payable.

10. The duty payable under this Act must be paid, if the Commissioner requires it, at the time of the filing of any statement in this Act mentioned, and shall be deemed to be due and payable on the date of such filing; but in every case the duty must be paid not later than the period hereinbefore limited for the filing of the statement. 10

If duty not paid, Commissioner may apply to Court for order for sale.

And if the same be not paid when required so to be by the Commissioner he may apply to the Supreme Court, which may order that a sufficient part of the testator's or intestate's property may be sold, and the proceeds thereof applied in payment of the duty and of the costs of the order and sale, and consequent thereon. 15

Duty primarily payable out of personal estate.

11. The duty payable under this Act shall be deemed to be a debt of the testator or intestate to Her Majesty, her heirs and successors, and shall be paid by any executor, administrator, administrator with the will annexed, or successor out of the personal estate of the testator or intestate after payment of the testamentary and funeral expenses but in priority to all debts of the testator or intestate. 20

If personal estate insufficient, executor or administrator may apply to Court for order of sale of real estate.

And if the personal estate be insufficient to pay such duty, the executor, administrator, or administrator with the will annexed, successor, or any person interested, may apply to the Supreme Court, which may order that a sufficient part of the real estate of the testator or intestate may be sold to pay the said duty, the costs of such order and sale, and consequent thereon. 25

#### DUTIES OF EXECUTORS AND ADMINISTRATORS IN CERTAIN CASES. 30

Payment of duty to be charged rateably amongst persons beneficially entitled.

12. Subject to any specific direction as to the payment of the said duty which may be contained in any will, every executor or administrator shall apportion the charge thereof rateably according to the value of their several interests amongst the persons beneficially entitled under the will, or by virtue of the intestacy, as devisees or legatees (whether general, residuary, specific, or demonstrative), or as next of kin; and for this purpose the executor or administrator may settle and adopt a scheme of distribution to be filed in the Supreme Court in the district where probate or 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. 35

Scheme of distribution to be filed in Supreme Court.

Executor may impose charge upon one part of estate in favour of persons entitled to another part of estate.

13. For the same purpose the executor or 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 per centum per annum, and shall be enforceable as equitable charges; and, if imposed on land or real estate, shall be duly registered against the property affected thereby as an incumbrance thereon. 40

Where property settled for life or years, duty may be raised by sale or mortgage of part of such property.

14. 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 in other particular estate to keep down the interest upon any such mortgage or charge. 50

Notice that scheme of distribution filed to be served on persons interested.

15. 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. 55

Appeal against scheme of distribution.

16. 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 executor or

- 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.
- 5 **17.** Persons absent from the colony, and affected by any such scheme, may appeal against the same in manner aforesaid within six calendar months after notice of the filing thereof shall have been given by advertisement in the *Gazette*.
18. Subject to the preceding provisions, every such scheme of distribution shall in each case absolutely bind all persons entitled under the will or by virtue of the intestacy, including persons then unborn or unascertained.
- 10 **19.** 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: Provided that 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.
- 15 **20.** Every probate, letters of administration, or order to administer 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.
- 20 **20.** Every probate, letters of administration, or order to administer 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.
- 25 Such probate, letters of administration, or order to administer may be delivered by the Commissioner to the executor, or administrator, or person entitled to receive the same, upon his giving security 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 probate or administration.
- 30 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 executor, or administrator, or person entitled to receive the same.
- 35 **21.** Every administrator, or administrator with the will annexed, to whom letters of administration or an order to administer 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 *First* Schedule to this Act; but no further duty shall be charged upon the issue of letters of administration or an order to administer to the person entitled upon his coming of age or return to New Zealand.
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- SETTLEMENTS.
- 45 **22.** Every settlement of any property made by any person, containing trusts or dispositions to take effect after his death, shall be registered, at the office of the Commissioner, by the trustees of the settlement, or by some other person interested under the settlement, within *two* calendar months after the death of the settlor, or within such further time as the Commissioner, in the manner prescribed by the rules, may allow.
- 50 **23.** No such trusts or dispositions shall be valid or have any effect at law or in equity, except for the purpose of preserving the liability to duty under this Act, unless such settlement is so registered:
- 55 Provided that this settlement shall not affect any settlement made by any person before or in consideration of his or her marriage, or in favour of a purchaser or incumbrancer in good faith and for valuable consideration, or on or for the wife or children of the settlor of property which has accrued to the settlor after marriage in right of his wife.

Appeal by persons absent from the colony.

Scheme of distribution to bind persons entitled under will.

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

Purchaser not concerned to inquire whether sale or mortgage properly made.

Probates, letters, and orders to administer to be sent to Commissioner or Deputy.

Commissioner may, on security given, deliver probate, &c., to executor, &c.

Penalty of bond.

When administration or order granted pending minority or absence, statements to be made and duty paid as in other cases.

Settlement to be registered.

Unregistered settlement invalid.

Exceptions.

Penalty for non-registration.

Provided that in such last-mentioned cases, 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.

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Settlement to be produced for registration.

24. No settlement shall be registered unless the trustees, or some other person interested under the settlement, shall produce such settlement, and, if the Commissioner shall require it, deliver an attested copy thereof at the office of the Commissioner, and file 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.

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Trustees of settlement to file statement and pay duty.

25. The trustees of any such settlement, or some other 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 *First* Schedule to this Act, which shall be calculated upon the final balance.

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When duty or penalty not paid Court may order sale.

26. If any duty or penalty, or duty and penalty, made payable by this Act in respect of any settlement, shall not be paid as by this Act required, the Commissioner, or any person interested, may apply to the Supreme Court, which may order that a sufficient part of the property included in such settlement be sold, and the proceeds of such sale applied in payment of the duty and penalty, and of the costs of the order and sale and consequent thereon.

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#### MISCELLANEOUS.

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

27. If after any duty has been paid under this Act it shall be discovered that too little duty has been paid, 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, when required by the Commissioner, amend the statement, and shall pay such additional duty as may be assessed.

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Commissioner may in certain cases assess duty and employ valuer.

28. If the Commissioner be dissatisfied with any statement filed under this Act, or with the valuation contained in any such statement, the Commissioner may, on such evidence and in such manner as he may think necessary in that behalf, assess the duty on any property chargeable with duty under this Act, and for this purpose may employ a valuer or valuers; and such duty when assessed shall, together with the costs of making any valuation, be a debt immediately due to Her Majesty, her heirs and successors.

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

29. 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, in consequence of debts of the testator or intestate being discovered which were not included in the statement, the Commissioner shall, upon being satisfied of the existence of such debts, 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.

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Form, &c., of statements.

30. The statements required to be made under this Act shall be in such form, and be verified in such manner, and by the oaths or statutory declarations of such persons as the Commissioner directs, and any statement may be altered or varied with the permission of the Commissioner, or as he may direct; and his certificate shall, except as in this Act provided, be final and conclusive, subject, however, to appeal to the Supreme Court in the manner provided by the forty-first section of "The Stamp Act, 1875."

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Final certificate.

31. 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 lands or any part thereof, for such estate as the Court shall

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When land sold under order Court may vesting order.

think fit, either in any purchaser or in such 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 and assignments of such lands for such estate.

32. 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 causá*, shall, upon the death of the person making such conveyance, assignment, gift, delivery, transfer, or *donatio mortis causá* 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.

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

33. 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 a succession has by such disposition been conferred on such person at such time and to such an extent as such Court shall think just; and such last-mentioned person shall be deemed to have taken a succession accordingly derived from the person making such disposition.

Court may declare evasive disposition to confer a succession.

For the purposes of this section the term "succession" means any property, real or personal, chargeable with duty under this Act.

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

No duty on property coming to widow or widower by death of husband or wife.

When the children or grandchildren of a testator or intestate are the only persons entitled under a will or intestacy, the duty shall be calculated at one-half only of the percentage mentioned in the Schedule hereto; and when other persons are entitled under such will or intestacy, the duty shall be calculated so as to charge only one-half of the percentage mentioned in the Schedule upon the property devised or bequeathed to or devolving upon the children or grandchildren of a testator or intestate.

Half duty on property coming to children or grandchildren.

35. When the widow of any testator or intestate shall, upon his death, become entitled to a life interest in any real or personal property of such testator or intestate, or to any annuity or annual sum of money charged upon such property, such life interest, annuity, or annual sum shall, for the purpose of ascertaining the final balance in respect of which duty is to be paid under this Act, be treated as a deduction, the amount of which shall be ascertained and determined by reference to the table contained in the *Second* Schedule to this Act.

Life interest or annuity coming to widow on death of husband to be deducted from final balance.

Provided that where a life interest is given in any real or personal property of such testator or intestate, the yearly value of such life interest shall be arrived at by ascertaining the principal value of the property charged with such life interest, and the yearly value thereof shall be considered equal to interest calculated at the rate of seven pounds per centum per annum on the amount of such principal value.

36. Where a testator bequeaths or devises any property to his widow subject to the maintenance of children, 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 testator living at his death, and duty shall be assessed on the whole estate after having deducted one such share therefrom.

Bequest to widow subject to maintenance of children, widow deemed to take one share.

If party accountable fail to deliver statement or account, Commissioner may sue out writ against such party.

**37.** If any accountable party required by the Commissioner to deliver any statement or account required by this Act to be delivered shall make default in doing so, the Commissioner may sue out of the Supreme Court a writ of summons, in such form as the Judges of the said Court shall from time to time frame, commanding the party so in default to deliver such statement or account within such period as may be appointed in the writ, or to show cause to the contrary, and on cause being shown such order shall be made as shall be just. 5

Commissioner shall stamp probate, &c., with proper stamp.

**38.** The Commissioner shall stamp every probate, letters of administration, or order to administer 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. 10

Such document, unless so stamped, not receivable in evidence.

No probate, letters of administration, or order to administer, 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. 15

Powers, &c., to be deemed vested in Commissioner notwithstanding repeal of Acts.

**39.** 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. 20

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

**40.** 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. 30

Penalties.

**41.** Every person who refuses to permit such inspection shall for every such refusal forfeit a sum not exceeding *ten* pounds. 35

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 enrolls, registers, or enters any such instrument not being duly stamped, he shall forfeit a sum not exceeding *ten* pounds. 40

False statement or alterations, misdemeanour.

**42.** Any person making, or assisting in making, any false statement, or any false alterations in any statement, required to be made under this Act, or the rules to be framed hereunder, 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. 45

Penalty for default of filing statement and paying duty.

**43.** Any person whose duty it is under the provisions of this Act to file any statement and pay the duty hereinbefore mentioned, and who fails or neglects to file such statement or to pay such duty within the required time, shall be liable to a penalty not exceeding *five hundred* pounds. 50



44. When any administrator or other person takes possession of or exercises any right over or receives or pays moneys belonging to or accruing from the property of any deceased person, not having first filed with the Commissioner the statement and paid the duties required by this Act, the Commissioner or Deputy Commissioner, if he thinks it necessary for the purpose of securing due payment of any duty payable under this Act, may require such administrator or other person immediately to file the statement and pay the duty required by this Act, and in default thereof such administrator or other person shall be liable to a penalty not exceeding *five hundred pounds*.
- And the Commissioner may also, if he think fit, proceed as is provided by section *ten* in cases where the duty payable in respect of such property is not paid within the required time.
45. 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.
46. 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.
47. 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.
48. The Colonial Treasurer may issue and pay out of the Consolidated Fund any moneys which may become payable to any person under the provisions of this Act.

Commissioner may require persons dealing with property of deceased person to file statement and pay duty, and in default penalty of £500.

In such case Commissioner may also proceed under section 10.

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

Oaths, &c., under this Act may be made before Commissioner, &c.

Person making false oath liable as for perjury.

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

## SCHEDULES.

Schedules.

### FIRST SCHEDULE.

1. On the estates, real and personal, of deceased persons—
 

Where the final balance does not exceed £1,000	...	...	1 per cent.
Where the final balance exceeds £1,000 and does not exceed £5,000	...	...	2 per cent.
Where the final balance exceeds £5,000 and does not exceed £10,000	...	...	4 per cent.
Where the final balance exceeds £10,000 and does not exceed £20,000	...	...	8 per cent.
Where the final balance exceeds £20,000	...	...	10 per cent.

## SECOND SCHEDULE.

TABLE of the VALUES of ANNUITIES, to be used for the CALCULATION of DEDUCTIONS in respect of a WIDOW'S LIFE INTEREST in PROPERTY, ANNUITY, or Annual Sum of Money, under the provisions of Section *Thirty-two*.—  
The Values of an Annuity of £100 per Annum held on a single Life.

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

By Authority: GEORGE DIDSBUY, Government Printer, Wellington.—1880.