



## Native Land Duties Act 1873

1873

- Citation:** 37 V. No 57  
**Date of Assent:** 2 October, 1873  
**Commencement:** 1 January, 1874
- Repeal:** Repealed 1 October, 1881 by 1881, No 42  
**Amendments:** –  
**Type of Legislation:** Public  
**Subject:** Alienation of Maori Land  
Maori Land Court: Structures & Jurisdiction
- Relevant Sections:**
- s3: "Native land" – to mean land held by Natives under their customs and usages.
  - "Hereditaments" – land held under title derived from the Crown.
  - s4: Repeals all parts of the Native Lands Act 1865, the Native Lands Act 1867, the Native Lands Act Amendment Act 1868, the Native Lands Act 1869, and the Native Lands Acts Amendment Act 1870 which relate to the imposition and payment of duties on alienation of Native land. Not to prevent completion of proceedings under repealed Acts.
  - s5: All duties payable under repealed Acts shall be payable under this Act provided that the amount to be paid is not affected.
  - s6: Arrears.
  - s7: Duty payable upon first alienation of land which has been through the NLCT to be 10% of purchase price or annual rental.
  - s8: Exemptions from duty for transactions concerning mortgages; marriage settlements; partitions; transfers to the Crown; and wills where Natives only succeed to property.
  - s9: Valuation.
  - s10: Assessment of duty.
  - ss12 - 20: Payments of duties.
  - s21: Revenue to be paid into the Native Land Court Account.
  - s22: Funds received to be used to pay the salaries of Judges and the expenses of the Court. Any surplus to form part of the Consolidated Fund.
- Commentary:** This Act sets the duties payable by the Pakeha purchaser upon the first alienation of Maori land after it has been through the NLCT. Previously these duties had been dealt with as part of the Native Lands Acts and this is the first time that they are dealt with in a separate Act. The amount of duty payable is not altered.

*Commentary and Cross Reference continued over page*



**Native Land Duties Act 1873** *continued*

Sheehan said in the Debates that although the duty is to be paid by the purchaser, Maori bore the cost of it because a purchaser would take the duty into consideration when agreeing on a purchase/lease price.

**Cross Reference:** NZPD vol 15 (1873) 1530, 1538 - 1540

Mackay J *Our Dealings with Maori Lands; or, Comments on European Dealings for the Purchase and Lease of Native Land and Legislation thereon* (Kidd & Wildman, Auckland, 1887) 11

Reported Court Case:

*R. v. Harrison and Matthewson* (1884) (ss.7, 10): N.Z.L.R. 3, S.C. 96.