

Exemptions from the preceding duties:—

All instruments relating to the services of apprentices, clerks, or servants; all bonds or mortgages, whether affecting real or personal estate, bills of sale by way of mortgage, and all transfers, agreements, releases, re-conveyances and discharges thereof; all preferable liens under the Wool and Oil Securities Act, 1858; all customs bonds; all administration bonds; all bonds on appointment of special bailiffs.

Drafts or cheques (payable on demand), or otherwise—1d.

Lease or agreement for a lease, for every £50 or fractional part of £50 of the yearly rent—2s. 6d.

Leases of waste lands under the provisions of any Waste Lands Act or Goldfields Act are exempt from these duties.

Policy of insurance of ships or cargo for any period not exceeding three months—2s. 6d.; all other marine policies, for every £100 or fractional part of £100—1s.

Promissory notes payable to the bearer on demand, issued by any Bank or Banking Company, at the rate of £2 for every £100 of the average annual amount in circulation, as certified under the Banker's Returns Act, 1858.

Receipts for any sum of £5 or upwards—1d.

Exemptions—Receipts for money paid to or for her Majesty; receipts endorsed on any duly stamped instrument acknowledging the receipt of the consideration money therein expressed; acknowledgment given for any money deposited in any Bank; receipts for money paid into land, building, and provident societies. Transfers, except by way of mortgage, of any run or station held under lease from the Crown, or of any interest therein, for every £100 or fractional part of £100 of value assessed as provided in the Act—10s.

Transfer of shares or stock of any corporation, company, or society in New Zealand, where the purchase money shall not exceed £20—1s.; exceeding £20, and not exceeding £50—2s. 6d.; and so on, 2s. 6d. for every £50 or fractional part of £50.

SCHEDULE II.

Probate of a will and letters of administration with a will annexed where the effects as sworn to by the executor or administrator are:—

Under the value of £100—£1.

Above the value of £100 and under £200—£2.

Above the value of £200 and under £300—£3.

Above the value of £300 and under £400—£4.

Above the value of £400 and under £500—£5.

And above £500—1 per cent.

Letters of administration without a will annexed where the effects are sworn to by the administrator:—

Under the value of £100—£1 10s.

Above the value of £100 and under £200—£3.

Above the value of £200 and under £300—£4 10s.

Above the value of £300 and under £400—£6.

Above the value of £400 and under £500—£7 10s.

And above £500—1½ per cent.

SCHEDULE III.

For every legacy or residue or share of residue, of the amount or value of £20 or upwards:—

If to a child or any descendant of a child of the deceased, or to the father or mother or any lineal ancestor—£1 per cent.

To a brother or sister, or any descendant of a mother or sister—£3 per cent.

To an uncle or aunt, or their descendants—£5 per cent.

To a grand-uncle or grand-aunt, or their descendants—£6 per cent.

To a person in any other degree of collateral sanguinity—£7 per cent.

To a stranger in blood—£10 per cent.

All legacies, residues, or a share of residues given to the husband or wife of the deceased are exempt from duty.

SCHEDULE IV.

The duties charged on successions are the same as those in the previous schedule on the legacies.

CUSTOMS TARIFF,

PASSED OCTOBER 8, 1866.

NAMES OF ARTICLES.		RATES OF DUTY.
Ale, porter, beer of all sorts, cider, and perry, in bottle ...	the gallon	£0 1 3
Ditto ditto ditto ditto, in bulk ...	"	0 1 0
Almonds, in shell ...	the lb	0 0 1
Almonds, shelled ...	"	0 0 3
Ammunition—Sporting powder ...	"	0 0 6
Ditto—Blasting powder ...	"	0 0 1
Apparel, not otherwise described ...	the cubic foot	0 5 0
Apples, dried ...	the lb	0 0 1
Apothecaries' wares, not otherwise described ...	the cubic foot	0 3 0
Arms—Firearms ...	each	0 5 0
Axles, axle arms, and boxes ...	the cwt	0 2 0
Arrowroot, in bulk ...	the lb	0 0 0½
Ditto, in bottles, jars or tins ...	the cubic foot	0 2 6
Arsenic ...	the cwt	0 4 0
Bacon and hams ...	the lb	0 0 1
Bagging, bags, sacks, and woolpacks, empty ...	the cubic foot	0 1 6
Baskets and wickerware ...	"	0 0 6
Baking powder ...	"	0 1 0
Beef, salted ...	the cwt	0 2 0
Bellows ...	the cubic foot	0 1 0
Bicarbonate and carbonate of soda ...	the cwt	0 2 0
Biscuits, plain and unsweetened ...	"	0 3 0
Ditto, fancy ...	the cubic foot	0 1 0
Bitters ...	the gallon	0 12 0
Blacking ...	the cubic foot	0 1 0
Blacklead ...	"	0 1 0
Blankets and rugs ...	"	0 3 0
Bonnets and hats, trimmed ...	"	0 5 0
Ditto, untrimmed ...	"	0 3 0
Boots, shoes, slippers, and goloshes ...	"	0 5 0
Boots, men's common watertights and lace-up, and diggers' long ...	"	0 3 0
Boot and shoe vamp and uppers ...	"	0 5 0
Brass and brass manufactures ...	the cwt	0 4 0
Brushware and brooms ...	the cubic foot	0 1 0
Buckets, of wood ...	the dozen	0 2 0
Buckets and tubs, of iron ...	the cwt	0 4 0
Butter ...	the lb	0 0 1
Candied peel ...	"	0 0 3
Candles, tallow ...	"	0 0 0½
Ditto, other than tallow ...	"	0 0 1
Capers ...	the cubic foot	0 2 6
Caps, apparel ...	"	0 3 0
Caps, percussion ...	the thousand	0 1 0
Cards, playing ...	the pack	0 0 6
Carpet-bags ...	the cubic foot	0 3 0
Carpets, woollen ...	"	0 2 0
Ditto, of hemp, coir, or jute ...	"	0 1 0
Carraway seeds ...	"	0 2 6
Carriages, carts, drays, and waggons ...	ad valorem	5 per cent
Carriage and cart wheels ...	per pair	0 5 0
Catsup ...	the cubic foot	0 2 6
Cement and plaster of Paris ...	the barrel	0 1 0
Chains, except gold and silver, ¾ths of an inch diameter and under ...	the cwt	0 2 0
Cheese ...	the lb	0 0 1
Chicory ...	"	0 0 3
China, porcelain and Parian ware ...	the cubic foot	0 1 0