

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.

The duties on such Foreign Promissory Notes shall be noted by adhesive stamps, to be affixed and cancelled in the same manner and under the same penalties as the duties on Foreign Bills of Exchange.

For mode of stamping and cancelling Promissory Notes, see "Bills of Exchange."

RECEIPT given for or on payment of any sum of money of the amount of £2 or upwards. Os 1d

The term "receipt" shall mean and include any note, memorandum, or writing whatsoever whereby any money amounting to £2 or upwards, is acknowledged or expressed to have been received or deposited, or paid or taken, or whereby any debt, claim, or demand, or any part of any debt, claim or demand, of the amount of £2, or upwards, is acknowledged to have been settled, discharged, or satisfied, or which signifies or imports any such acknowledgment, settlement, or extinguishment, and whether such receipt is or is not signed with the name of any person.

Clause 96 states if any person, in any case where a receipt would be liable to duty, refuses to give a receipt duly stamped, or upon payment to the amount of £2 and upwards, gives a receipt for a sum not amounting to £2, or separates or divides the amount paid, with intent to evade duty, he shall forfeit a sum not exceeding £10.

MODE OF STAMPING AND CANCELLING—

An impressed stamp may be used, which need not be cancelled; but if an adhesive stamp be made use of, the person using the same must, at the same time, write on the stamp his name or initials, or those of his firm, with the date of the month and year of using the same; or these particulars may be stamped or impressed in ink thereon, provided that the stamp be effectually obliterated so that it cannot be used again.

Any person giving an unstamped receipt for the sum of £2, or upwards renders himself liable to a penalty of £10; also, any person evading the stamp duty by dividing or separating the amount, or otherwise, renders himself liable to a penalty of £10.

An unstamped receipt cannot be received in evidence (except on a criminal charge) until the duty and a fine have been paid to the Clerk of the Court.

EXEMPTIONS from the preceding duties on receipts—

Receipts given for or upon the payment of money to or for the use of or by or on behalf of Her Majesty; Receipts endorsed upon any instrument duly stamped under this Act acknowledging the receipt of the consideration money therein expressed; Acknowledgment given for money deposited in any bank to be accounted for; Receipts for moneys paid into Land, Building, Provident, Friendly, Industrial, Fire and Life Insurance Societies; Receipts for deposit in any Post Office, or other Savings Bank, established pursuant to any Act of the General Assembly.

SPOILED STAMPS—All applications for the allowance of spoiled stamps must be made to the Commissioners (or Deputy), accompanied by an affidavit, the form of which can be obtained at the Stamp Office.

TRANSFER OF PASTORAL RUNS—Transfer, except by way of mortgage, of any run or station held under lease or license, or promise of lease or license, from the Crown, or of any interest therein, not exceeding upon the whole consideration agreed to be paid £100 10s 0d
And where such value shall exceed £100, then for every £100 and any fractional part of £100 10s 0d

TRANSFER of any share or shares in the stock and funds of any corporation, company, or society whatever, in New Zealand, upon sale thereof (*impressed stamps must be used in all cases*) when brought to Stamp Office—

Where the purchase or consideration money therein expressed shall not exceed £20 1s 0d
Exceeding £20 and not exceeding £50 2s 6d
Exceeding £50 and not exceeding £100 5s 0d
For every additional £50 or fractional part of £50 2s 6d

General Government Official Directory.

THE GOVERNMENT OF NEW ZEALAND.

GOVERNOR.—THE MOST HON. THE MARQUIS OF NORMANBY, G.C.M.G., Governor and Commander-in-Chief.

PREMIER.—HON. SIR GEORGE GREY, K.C.B.; Secretary to Premier and to Cabinet, Foster Goring.

CABINET.—HON. SIR GEORGE GREY, K.C.B., Premier, Commissioner of Stamps, Duties, and Customs; Hon. George Stoddart Whitmore, C.M.G., Colonial Secretary; Hon. John Sheehan, Minister of Justice and Native Minister; Hon. James Temple Fisher, Postmaster-General and Commissioner of Telegraphs; Hon. Robert Stout, Attorney-General and Minister of Lands and Immigration; Hon. James Macandrew, Minister for Public Works; Hon. John Ballance, Colonial Treasurer and Minister for Education.

AGENT-GENERAL.—*Agent-General for New Zealand in London*.—Sir Julius Vogel, K.C.M.G.

LEGISLATIVE COUNCIL.—*Speaker* *Chairman of Committees*—M. Richmond, C.B. *Clerk of the Council*—L. Stowe. *Clerk-Assistant*—A. T. Bothamley.

HOUSE OF REPRESENTATIVES.—*Speaker*—HON. SIR W. FITZHERBERT, K.C.M.G. *Chairman of Committees*—G. M. O'RORKE.

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