

Gold Field Stamps.

Comprising—Wardens' Courts, Miners' Rights, Leases, Licenses, Lost Leases and Licenses.

Inland Revenue Stamps (at present in use).

Comprising—Stamp Duties, every description of Miscellaneous Revenue.

3. The Board are unable, with the evidence before them, to recommend the introduction of stamps into the revenues collected through the Custom House.

4. They recommend the collection of the revenues in the Law Courts by means of stamps with the least possible delay. It is apparent that the means of checking the collections by officers of the Supreme Court are very imperfect; there can, indeed, be said to be no efficient audit whatever over this branch of the revenue. But by making the stamp a necessary adjunct to give validity to every form used in the Court, complete security is afforded for the collection of the revenue. The same reasons urge the adoption of stamps in all legal proceedings, although the certificate of the Resident Magistrate, appended to the accounts of the Clerk of the Court, affords some additional security to the correctness of the collections in this branch of the revenue.

In the revenues arising under Lands and Deeds, no difficulty presents itself in the introduction of stamps; but the Board remark, although the subject is somewhat beyond the scope of their inquiry, that it may be a subject for future consideration whether great simplification of the law might not be effected if the duties collected under the Stamp Act, and under the several Acts under which fees are payable to which it is now proposed to apply stamps, were consolidated, so that the public might have but one duty to pay on each instrument passing through the Land Transfer or Registration of Deeds Office.

As to the Telegraph Offices, the Board recommend that the experiment should be tried of requiring the public to place stamps upon all messages before placing them in the office for transmission. They believe that whatever slight inconvenience might at first be felt by the public, it would, as in the case of postage stamps, ultimately be accepted as offering increased accommodation. The only difficulties which have been mentioned to the Board lie in matters of minor departmental concerns, such as the payment of portrages and the mode of dealing with the newspapers, which the Board are satisfied may readily be met by departmental regulations.

It should, however, be a rule that, where stamps are introduced in the collection of revenue in any department, payment in money should cease altogether.

The Board are satisfied, on due inquiry, that one main advantage to be derived from the use of stamps will be the large reduction which may be effected in the accounts now required to be kept by all the Receivers of Public Revenue.

The Board regret that they have been unable to present their report at an earlier period, but they hope that the labour of consolidating so many Acts into a new Bill, and the careful inquiries necessary to that work, especially in the midst of their ordinary duties, may be deemed sufficient excuse for the delay. They have held forty-two sittings of from two to three hours each, and have examined several witnesses. They have also applied to and received reports from most of the Australian Colonies as to the working of the various Stamp Acts in force.

They now submit this report, with great respect, to the Government, in the hope that it may prove of some use in effecting an improvement and simplification of the law.

By resolution of the Board.

JAMES EDWARD FITZGERALD,

The Hon. the Commissioner of Stamp Duties, Wellington.

Chairman.

APPROXIMATE AMOUNT of DUTY collected on DEEDS as under, for Year 1874.

	£	s.	d.
Apprenticeships	20	0	0
Appointment in execution of a power over any property			
Appointment of new trustees			
Awards	10	0	0
Exemplification	10	0	0
Memorial	5	0	0
Partition	2	0	0
Release, renunciation, or disclaimer	5	0	0
Appraisement or valuation	2	0	0

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