Version
as at 1 April 2025

Stamp and Cheque Duties Act 1971

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Date of assent	19 November 1971
Commencement	see section 1(2)

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The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

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This Act is administered by the Inland Revenue Department.

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An Act to consolidate and amend the law relating to stamp duties

1 Short Title, commencement, etc

(1) This Act may be cited as the Stamp and Cheque Duties Act 1971.

(2) This Act shall come into force on 1 January 1972.

(3) This Act is hereby declared to be one of the Inland Revenue Acts within the meaning of the Tax Administration Act 1994.

Section 1(3): amended, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Part 1
Interpretation

2 Interpretation

[Repealed]

Section 2: repealed, on 22 July 2014, by section 5(2) of the Cheque Duty Repeal Act 2014 (2014 No 29).

3 Meaning of the term instrument

[Repealed]

Section 3: repealed, on 20 May 1999, by section 5 of the Stamp Duty Abolition Act 1999 (1999 No 61).

4 Instruments written together, or relating to more than 1 transaction

[Repealed]

Section 4: repealed, on 20 May 1999, by section 5 of the Stamp Duty Abolition Act 1999 (1999 No 61).

5 Meaning of the term executed

[Repealed]

Section 5: repealed, on 20 May 1999, by section 5 of the Stamp Duty Abolition Act 1999 (1999 No 61).

6 Meaning of the term deed

[Repealed]

Section 6: repealed, on 17 March 1988, by section 7(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

7 Meaning of the expression instrument of conveyance extended

[Repealed]

Section 7: repealed, on 20 May 1999, by section 5 of the Stamp Duty Abolition Act 1999 (1999 No 61).

8 Meaning of the term lease

[Repealed]

Section 8: repealed, on 20 May 1999, by section 5 of the Stamp Duty Abolition Act 1999 (1999 No 61).

9 Licence under Sale of Liquor Act 1989 deemed to be interest in land

[Repealed]

Section 9: repealed, on 20 May 1999, by section 5 of the Stamp Duty Abolition Act 1999 (1999 No 61).

Part 2
Liability for stamp duty

[Repealed]

Part 2: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

10 Stamp duty payable

[Repealed]

Section 10: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

11 No stamp duty payable on certain instruments

[Repealed]

Section 11: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

12 No stamp duty payable on instruments conveying certain property

[Repealed]

Section 12: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

13 No stamp duty payable on instruments of conveyance to certain persons

[Repealed]

Section 13: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

14 No stamp duty payable on leases to certain persons

[Repealed]

Section 14: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

Conveyance duty

Heading: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

15 Conveyance duty

[Repealed]

Section 15: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

16 Conveyance by direction of intermediary

[Repealed]

Section 16: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

17 No conveyance duty payable on certain instruments of conveyance

[Repealed]

Section 17: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

18 No conveyance duty payable on certain surrenders of leases and conveyances to charities

[Repealed]

Section 18: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

19 No conveyance duty on instrument of conveyance executed pursuant to stamped agreement

[Repealed]

Section 19: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

20 No conveyance duty payable on more than 1 agreement in respect of the same transaction

[Repealed]

Section 20: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

21 No conveyance duty on agreement to convey if the instrument of conveyance executed pursuant to it is duly stamped

[Repealed]

Section 21: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

22 No conveyance duty payable on certain declarations of trust

[Repealed]

Section 22: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

22A No conveyance duty payable on instrument of conveyance executed in respect of first home

[Repealed]

Section 22A: repealed, on 10 July 1981, by section 4(1) of the Stamp and Cheque Duties Amendment Act 1981 (1981 No 7).

22B No conveyance duty payable on instrument of conveyance executed in respect of first farm

[Repealed]

Section 22B: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

22C No conveyance duty payable in respect of transactions relating to certain family homes

[Repealed]

Section 22C: repealed, on 10 July 1981, by section 4(1) of the Stamp and Cheque Duties Amendment Act 1981 (1981 No 7).

23 Conveyance duty reduced if gift duty paid on conveyance

[Repealed]

Section 23: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

24 No conveyance duty payable in respect of conveyance of residential land

[Repealed]

Section 24: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

24A Conveyance duty reduced on instrument of conveyance of dwellinghouse

[Repealed]

Section 24A: repealed, on 17 March 1988, by section 7(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

25 Agreement to convey on behalf of company to be incorporated

[Repealed]

Section 25: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

Lease duty

Heading: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

26 Lease duty

[Repealed]

Section 26: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

27 Duty on lease including chattels, timber, minerals, or other property

[Repealed]

Section 27: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

28 Lease duty to be computed on goodwill

[Repealed]

Section 28: repealed, on 17 March 1988, by section 7(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

29 Duty on instruments increasing rent or other consideration under lease

[Repealed]

Section 29: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

30 No lease duty payable on lease executed pursuant to stamped agreement

[Repealed]

Section 30: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

31 No lease duty payable on more than 1 agreement to lease in respect of the same transaction

[Repealed]

Section 31: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

32 No lease duty payable on agreement to lease if the lease executed pursuant to it is duly stamped

[Repealed]

Section 32: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

33 Duty on leases providing for re-determination of rent

[Repealed]

Section 33: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

34 Lease duty reduced if gift duty payable on lease

[Repealed]

Section 34: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

35 No lease duty payable in respect of lease of residential land

[Repealed]

Section 35: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

Deed duty

Heading: repealed, on 17 March 1988, pursuant to section 6(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

36 Deed duty

[Repealed]

Section 36: repealed, on 17 March 1988, by section 6(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

37 No deed duty payable on certain instruments

[Repealed]

Section 37: repealed, on 17 March 1988, by section 6(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

Denoting duty

Heading: repealed, on 17 March 1988, pursuant to section 6(2) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

38 Denoting duty

[Repealed]

Section 38: repealed, on 17 March 1988, by section 6(2) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

39 No denoting duty payable on certain instruments

[Repealed]

Section 39: repealed, on 17 March 1988, by section 6(2) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

Part 3
Valuation

[Repealed]

Part 3: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

40 Value of property as at date instrument executed

[Repealed]

Section 40: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

41 Valuation not to be less than value expressed in instrument

[Repealed]

Section 41: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

42 Valuation of land

[Repealed]

Section 42: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

43 Objections to special valuations of land

[Repealed]

Section 43: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

44 Valuing shares

[Repealed]

Section 44: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

45 Valuing property subject to a mortgage

[Repealed]

Section 45: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

46 Apportionment of value

[Repealed]

Section 46: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

47 Valuation of consideration

[Repealed]

Section 47: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

48 Valuation by Commissioner

[Repealed]

Section 48: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

Part 4
Assessment and collection of stamp duty

[Repealed]

Part 4: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

49 Presentation for stamping

[Repealed]

Section 49: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

50 Time for presentation

[Repealed]

Section 50: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

51 Stamping otherwise than by presentation

[Repealed]

Section 51: repealed, on 17 March 1988, by section 7(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

51A Composition by New Zealand Stock Exchange in respect of stamp duty on shares

[Repealed]

Section 51A: repealed, on 17 March 1988, by section 7(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

52 Right of Commissioner to hold and impound instruments

[Repealed]

Section 52: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

53 Requirement that instrument be presented for stamping

[Repealed]

Section 53: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

54 Determination of liability for stamp duty

[Repealed]

Section 54: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

55 Notice of assessment

[Repealed]

Section 55: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

56 Assessment conclusive

[Repealed]

Section 56: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

57 Penalty for late presentation

[Repealed]

Section 57: repealed, on 26 July 1996, by section 7 of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

58 Due date for payment of stamp duty

[Repealed]

Section 58: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

59 Penalty proportionately reduced on reduction of duty

[Repealed]

Section 59: repealed, on 26 July 1996, by section 9 of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

60 Remission of penalties

[Repealed]

Section 60: repealed on 26 July 1996, by section 10 of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

61 Determination that instrument not liable denoted by impressed stamp

[Repealed]

Section 61: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

62 Payment of stamp duty denoted by impressed stamp

[Repealed]

Section 62: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

63 Payment of penalty denoted by impressed stamp

[Repealed]

Section 63: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

64 Use of prescribed stamp on certain instruments

[Repealed]

Section 64: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

65 Stamp duty constitutes a debt to the Crown

[Repealed]

Section 65: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

66 Persons liable for stamp duty

[Repealed]

Section 66: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

67 Refund of duty on revaluation of consideration in accordance with the outcome of a contingency

[Repealed]

Section 67: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

68 Refund of duty or penalty on application

[Repealed]

Section 68: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

69 Unstamped instruments inadmissible in evidence

[Repealed]

Section 69: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

70 Unstamped instruments ineligible for registration

[Repealed]

Section 70: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

71 Refunds payable out of Crown Bank Account

[Repealed]

Section 71: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

71A Application of Parts 4A and 8A of Tax Administration Act 1994

[Repealed]

Section 71A: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

Part 5
Objections to assessments

[Repealed]

Part 5: repealed, on 1 October 1996, by section 14(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

72 Objections to assessments

[Repealed]

Section 72: repealed, on 1 October 1996, by section 14(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

73 Commissioner may alter assessment, or objection may be submitted to Taxation Review Authority

[Repealed]

Section 73: repealed, on 1 October 1996, by section 14(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

74 When objection may be referred in first instance to High Court

[Repealed]

Section 74: repealed, on 1 October 1996, by section 14(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

74A Test case procedure

[Repealed]

Section 74A: repealed, on 1 October 1996, by section 14(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

75 Removal of case into Court of Appeal

[Repealed]

Section 75: repealed, on 1 October 1996, by section 14(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

Part 6
Cheque duty

76 Interpretation

[Repealed]

Section 76: repealed, on 1 July 2014, by section 3(1) of the Cheque Duty Repeal Act 2014 (2014 No 29).

77 Cheque duty payable

[Repealed]

Section 77: repealed, on 1 July 2014, by section 3(1) of the Cheque Duty Repeal Act 2014 (2014 No 29).

78 Rates of cheque duty

[Repealed]

Section 78: repealed, on 1 July 2014, by section 3(1) of the Cheque Duty Repeal Act 2014 (2014 No 29).

79 No cheque duty payable on certain bills

[Repealed]

Section 79: repealed, on 1 July 2014, by section 3(1) of the Cheque Duty Repeal Act 2014 (2014 No 29).

80 Exemption from cheque duty by agreement

[Repealed]

Section 80: repealed, on 1 July 2014, by section 3(1) of the Cheque Duty Repeal Act 2014 (2014 No 29).

81 Cheque duty payable by licensed banks

[Repealed]

Section 81: repealed, on 1 July 2014, by section 3(1) of the Cheque Duty Repeal Act 2014 (2014 No 29).

82 Cheque duty payable by licensed printers

[Repealed]

Section 82: repealed, on 1 July 2014, by section 3(1) of the Cheque Duty Repeal Act 2014 (2014 No 29).

83 Cheque duty payable by other licensees

[Repealed]

Section 83: repealed, on 1 July 2014, by section 3(1) of the Cheque Duty Repeal Act 2014 (2014 No 29).

84 Cheque duty payable otherwise than under a licence

[Repealed]

Section 84: repealed, on 1 July 2014, by section 3(1) of the Cheque Duty Repeal Act 2014 (2014 No 29).

85 Refund of cheque duty

[Repealed]

Section 85: repealed, on 22 July 2014, by section 5(2) of the Cheque Duty Repeal Act 2014 (2014 No 29).

86 Refunds payable out of Crown Bank Account

[Repealed]

Section 86: repealed, on 22 July 2014, by section 5(2) of the Cheque Duty Repeal Act 2014 (2014 No 29).

Part 6A
Credit card transaction duty

[Repealed]

Part 6A: repealed, on 1 April 1998, by section 56(1) of the Taxation (Remedial Provisions) Act 1998 (1998 No 7).

86A Interpretation

[Repealed]

Section 86A: repealed, on 1 April 1998, by section 56(1) of the Taxation (Remedial Provisions) Act 1998 (1998 No 7).

86B Credit card transaction duty payable

[Repealed]

Section 86B: repealed, on 1 April 1998, by section 56(1) of the Taxation (Remedial Provisions) Act 1998 (1998 No 7).

86C Rate of credit card transaction duty

[Repealed]

Section 86C: repealed, on 1 April 1998, by section 56(1) of the Taxation (Remedial Provisions) Act 1998 (1998 No 7).

86D Payment of credit card transaction duty

[Repealed]

Section 86D: repealed, on 1 April 1998, by section 56(1) of the Taxation (Remedial Provisions) Act 1998 (1998 No 7).

86E Interest on unpaid credit card transaction duty

[Repealed]

Section 86E: repealed, on 26 July 1996, by section 20 of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

Part 6B
Approved issuer levy

Part 6B: inserted, on 1 August 1991, by section 2 of the Stamp and Cheque Duties Amendment Act (No 2) 1991 (1991 No 76).

86F Interpretation

In this Part, unless the context otherwise requires,—

approved issuer has the meaning assigned to that term by section YA 1 of the Income Tax Act 2007

approved issuer levy means the levy referred to in section 86J

Commissioner means the Commissioner of Inland Revenue as defined in the Tax Administration Act 1994

interest has the meaning assigned to that term by paragraphs (a) and (b) of the definition of interest in section YA 1 of the Income Tax Act 2007 for the purposes of the NRWT rules of that Act

leviable value means, in respect of any registered security at the time of any payment of interest in respect of that registered security, the amount of that payment of interest

money lent has the meaning assigned to that term by section YA 1 of the Income Tax Act 2007; and **money lending** has a corresponding meaning

paid and **payment** each has the meaning corresponding to paragraph (a) of the definition of pay in section YA 1 of the Income Tax Act 2007

registered security means—

(a) at any time any transaction involving money lent to an approved issuer that is—

  (i) registered by the Commissioner under section 86H on the application of the approved issuer; or

  (ii) one of a class of transactions so registered; or

(b) a transaction involving money lent to an approved issuer that is treated by the Commissioner as a registered security because the approved issuer has paid interest under the transaction, and—

(i) the transaction is a notional loan under section FG 2 of the Income Tax Act 2007, and NRWT was not withheld from the interest under section RF 3 of that Act; or

(ii) an amount of the interest was apportioned to a New Zealand source under section YD 5(4) of the Income Tax Act 2007, and NRWT was not withheld from the amount under section RF 3 of that Act.

Section 86F: inserted, on 1 August 1991, by section 2 of the Stamp and Cheque Duties Amendment Act (No 2) 1991 (1991 No 76).

Section 86F **approved issuer**: amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Section 86F **Commissioner**: inserted, on 22 July 2014, by section 5(3) of the Cheque Duty Repeal Act 2014 (2014 No 29).

Section 86F **interest**: amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Section 86F **money lent**: amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

Section 86F **paid** and **payment**: further amended (with effect on 1 April 2008), on 6 October 2009 (applying for the 2008–09 and later income years), by section 858(2) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 86F **paid** and **payment**: amended (with effect on 1 April 2005), on 6 October 2009 (applying for the 2005–06 and later income years), by section 858(1) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 86F **paid** and **payment**: amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

Section 86F **registered security**: replaced, on 30 March 2017, by section 373 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

86G Application to register securities

(1) Any approved issuer may apply to the Commissioner, in writing and in such form as the Commissioner may approve, for registration of—

(a) any transaction involving money lent to that approved issuer; or

(b) any class of transactions involving money lent to that approved issuer—

as a registered security or registered securities for the purposes of this Part.

(2) For the purposes of subsection (1), an approved issuer that is a limited partnership eligible to elect to pay approved issuer levy in relation to a security under section 32M(1B) of the Tax Administration Act 1994 may also apply for registration of any transaction or class of transactions involving money lent by that approved issuer.

Section 86G: inserted, on 1 August 1991, by section 2 of the Stamp and Cheque Duties Amendment Act (No 2) 1991 (1991 No 76).

Section 86G(2): inserted (with effect on 1 April 2008 and applying for 2008–09 and later tax years), on 29 March 2025, by section 252(1) (and see section 252(2) for application) of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

86GB Treatment of approved issuer levy when prepayments or transfer pricing adjustment made

(1) A person may apply to the Commissioner for a refund of an amount of approved issuer levy if and to the extent to which—

(a) the levy is, or has been, paid by a person in relation to an amount that is treated as paid under section RZ 13(2) of the Income Tax Act 2007:

(b) a reduction in the interest payable, or an amount treated as interest under section FG 3 of that Act, arises through the application of a transfer pricing adjustment under section GC 7 of that Act.

(2) The person may ask the Commissioner to apply some or all of the amount of a refund under this section to satisfy, or partly satisfy, a liability under the Inland Revenue Acts.

Section 86GB: inserted, on 30 March 2017, by section 374 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

86H Registration of securities by Commissioner

(1) Where—

(a) the Commissioner has received from any approved issuer any duly completed application for registration in accordance with section 86G; and

(b) except in any case where the Government of New Zealand is the approved issuer, the Commissioner is satisfied that the money lent or to be lent under the transaction or class of transactions in respect of which registration is sought was or is to be lent on or after 1 August 1991,—

the Commissioner shall, within 20 working days after receipt of the application and by notice in writing,—

(c) register the relevant transaction or class of transactions for the purposes of this Part; and

(d) notify the approved issuer of that registration.

(2) Registration of any transaction or class of transactions under this section shall take effect from the date upon which the Commissioner received the duly completed application for registration made by the approved issuer in accordance with section 86G.

(3) If a person has not duly completed an application for registration of a security in accordance with section 86G by the date (the **first interest date**) that the first interest payment is made for which an NRWT liability arises under a

transaction or class of transactions, the Commissioner may backdate the date of registration if the Commissioner is satisfied that the delay in making the application—

(a) was caused by an oversight; or

(b) occurred despite reasonable efforts by the person to make the application by the first interest date.

(4) Without limiting the Commissioner's discretion under subsection (3), the Commissioner may consider any of the following factors when determining whether the delay was caused by an oversight or occurred despite the person's reasonable efforts:

(a) the explanation and evidence that the person has provided as to the cause of the error:

(b) the person's history of compliance with their tax obligations:

(c) whether the documentation recording the money lent includes a clause dealing with approved issuer levy:

(d) whether the person has already paid an amount that would have been approved issuer levy if the security or securities had been registered and the person had been an approved issuer:

(e) the tax residence of the person over the term of the security:

(f) the duration of the delay in applying for the registration:

(g) whether the person has made a voluntary disclosure of the error.

(5) The backdated date of registration referred to in subsection (3) must not be earlier than 1 April 2025.

Section 86H: inserted, on 1 August 1991, by section 2 of the Stamp and Cheque Duties Amendment Act (No 2) 1991 (1991 No 76).

Section 86H(3): inserted, on 1 April 2025, by section 253 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 86H(4): inserted, on 1 April 2025, by section 253 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

Section 86H(5): inserted, on 1 April 2025, by section 253 of the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9).

86I Application of approved issuer levy and zero-rating

(1) For the purposes of the NRWT rules of the Income Tax Act 2007, an exemption under a double tax agreement, and section 86J of this Act, and notwithstanding any provision of the NRWT rules of the Income Tax Act 2007, a payment of interest shall be treated as being paid by an approved issuer in respect of a registered security only where,—

(a) and to the extent that, payment is made by or on behalf of the approved issuer of approved issuer levy on the leviable value of the registered security at the time of the payment of interest—

(i) at the rate specified in section 86J; and

(ii) by the date specified in either section 86K or 86KA, or by a later date upon the payment of any interest or penalties imposed under Part 7 or 9 of the Tax Administration Act 1994 respectively; or

(b) the registered security meets the requirements of section 86IB and the approved issuer provides a statement to the Commissioner—

(i) showing the details prescribed by the Commissioner under section 86K(2) for a statement relating to payments of interest under such a registered security and provided to the Commissioner within the time given by subparagraph (ii); and

(ii) by the time that would be required by section 86K(1)(b) for a payment of the levy in relation to the payment of interest, or by a later date for the statement if that date is set by the Commissioner in a notice given to the approved issuer.

(2) For the purposes of section 86G and subpart FG of the Income Tax Act 2007, when a payment is made by a New Zealand branch of a foreign bank that is notional interest under section FG 3 of that Act,—

(a) the payment is treated as made by an approved issuer; and

(b) the notional loan referred to in section FG 2(1) of that Act is a registered security.

Section 86I: replaced, on 7 May 2012, by section 149 of the Taxation (International Investment and Remedial Matters) Act 2012 (2012 No 34).

Section 86I(1): amended (with effect on 7 May 2012), on 17 July 2013, by section 149 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 86I(2): inserted, on 1 April 2017, by section 375 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

86IB Zero rate of approved issuer levy—requirements for securities

(1) A registered security meets the requirements of this section if—

(a) the security is denominated in New Zealand dollars; and

(b) the issue of the security—

(i) was under a regulated offer for the purposes of the Financial Markets Conduct Act 2013, an offer referred to in clause 19 or 21(b) of Schedule 1 of that Act, or an offer to the public for the purposes of the Securities Act 1978; and

(ii) was not a private placement; and

(c) the security is not an asset-backed security; and

(d) the activities of the registrar and the paying agent for the security are carried on through a fixed establishment in New Zealand; and

(e) the security—

(i) is quoted on a licensed market (within the meaning of section 6(1) of the Financial Markets Conduct Act 2013):

(ii) is one of a number of securities meeting the requirements of subsection (2) that are traded in a market bringing together buyers and sellers of such securities.

(2) A security meets the requirements of this subsection if, at or before the time of the payment of interest referred to in section 86I in respect of the registered security,—

(a) the security is one of a number of identical debt securities (the **class of securities**) that are registered securities; and

(b) the group of persons who each hold a security included in the class of securities consists of 100 or more persons; and

(c) the issuer of the class of securities has reasonable grounds for expecting that each of 100 or more persons in the group—

(i) is not associated with the issuer except by being a beneficiary of a trust established for the main purpose of protecting and enforcing beneficiaries' rights under the class of securities; and

(ii) is not associated with another member of the group; and

(iii) is not part of an arrangement intended to temporarily increase the number of persons in the group; and

(d) no person or group of associated persons holds more than 10% by value of the class of securities.

Section 86IB: inserted, on 7 May 2012, by section 149 of the Taxation (International Investment and Remedial Matters) Act 2012 (2012 No 34).

Section 86IB(1)(b)(i): replaced, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 86IB(1)(b)(i): amended (with effect on 1 December 2014), on 30 March 2017, by section 376 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 86IB(1)(e)(i): replaced, on 1 December 2014, by section 150 of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

86IC When payment of approved issuer levy compulsory

An approved issuer must pay approved issuer levy if they pay interest under a transaction, and—

(a) the transaction is a notional loan under section FG 2 of the Income Tax Act 2007, and NRWT was not withheld from the interest under section RF 3 of that Act; or

(b) an amount of the interest was apportioned to a New Zealand source under section YD 5(4) of that Act, and NRWT was not withheld from the amount under section RF 3 of that Act.

Section 86IC: inserted, on 30 March 2017, by section 377 of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

86J Approved issuer levy

Approved issuer levy shall be computed in respect of any registered security at any time at the rate of 2 cents for every $1 of the leviable value of the registered security at that time.

Section 86J: inserted, on 1 August 1991, by section 2 of the Stamp and Cheque Duties Amendment Act (No 2) 1991 (1991 No 76).

86K Payment of approved issuer levy

(1) Any approved issuer or person on behalf of an approved issuer making payment of any amount of approved issuer levy in relation to any payment of interest made in respect of a registered security during any month shall make payment of such amount to the Commissioner not later than—

(a) the 14th day of the following month, where the levy is paid in relation to payments of interest made before 1 June 1992:

(b) the 20th day of the following month, where the levy is paid in relation to payments of interest made on or after 1 June 1992.

(2) Any payment by a person of approved issuer levy shall be accompanied by a statement in such form as the Commissioner may approve showing such particulars as the Commissioner may prescribe in relation to—

(a) the payments of interest in respect of which the levy is paid:

(b) the approved issuer or issuers of the registered security or securities in respect of which the payments of interest were made:

(c) the registered security or securities in respect of which the payments of interest were made:

(d) the computation of the amount of approved issuer levy.

Section 86K: inserted, on 1 August 1991, by section 2 of the Stamp and Cheque Duties Amendment Act (No 2) 1991 (1991 No 76).

Section 86K(1): amended, on 27 March 2001 (applying on and after 1 August 1991), by section 73(1) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

86KA Payment of approved issuer levy in instalments

(1) If, for a tax year, a person estimates that they will not be required to make approved issuer levy payments that total $500 or more, the person may pay the levy to the Commissioner in 2 instalments.

(2) The first instalment is—

(a) the total of all approved issuer levy payments required by or on behalf of an approved issuer during the period 1 April to 30 September (both dates inclusive); and

(b) due and payable on 20 October of the year.

(3) The second instalment is—

(a) the total of all approved issuer levy payments required by or on behalf of an approved issuer during the period 1 October to 31 March (both dates inclusive); and

(b) due and payable on 20 April of the following year.

(4) If the $500 total is reached at any time during a tax year, a person must—

(a) pay to the Commissioner all approved issuer levy payments owed by the person for the period from the beginning of the year until the end of the month in which the $500 total is reached:

(b) pay the amount required by paragraph (a) no later than the 20th of the month following the month in which the $500 total is reached:

(c) pay approved issuer levy payments for the rest of the year in accordance with section 86K(1)(b).

(5) If a person is no longer required to pay the approved issuer levy, the person must—

(a) pay to the Commissioner all approved issuer levy payments due and not paid:

(b) pay the amount required by paragraph (a) no later than the 20th of the month following the month in which the person stops being required to pay the levy.

(6) Payments made in accordance with this section must be accompanied by a statement that meets the requirements of section 86K(2).

Section 86KA: inserted, on 27 March 2001, by section 74(1) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

Section 86KA(1): amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

Section 86KA(4): amended, on 1 April 2005 (effective for 2005–06 tax year and later tax years, except when the context requires otherwise), by section YA 2 of the Income Tax Act 2004 (2004 No 35).

86L Refund of levy paid in error or in excess

(1) Where, at any time within 4 years after the date of payment, or if application for the refund is made in writing within that period, the Commissioner is satisfied that any amount of approved issuer levy has been paid in error or excess, the Commissioner may refund the amount paid in error or the excess to the person entitled.

(1A) A refund under subsection (1) must be made in accordance with the requirements of section 184A of the Tax Administration Act 1994.

(2) For the purposes of the NRWT rules of the Income Tax Act 2007 or an exemption under a double tax agreement, as applicable, if an amount is refunded under subsection (1), the payment of interest to which the approved issuer levy

relates is treated as not having been paid by an approved issuer in relation to a registered security.

(3) All money payable by the Commissioner under this section by way of refund of levy shall be paid without further appropriation than this section.

Section 86L: inserted, on 1 August 1991, by section 2 of the Stamp and Cheque Duties Amendment Act (No 2) 1991 (1991 No 76).

Section 86L(1): amended, on 17 July 2013 (applying to refunds of levies paid on or after this date), by section 150 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section 86L(1A): inserted, on 7 October 1998 (applying to levies paid in error or in excess on and after 1 April 2000), by section 83(1) of the Taxation (Simplification and Other Remedial Matters) Act 1998 (1998 No 101).

Section 86L(2): replaced (with effect on 1 August 2010), on 21 December 2010, by section 183 of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

86M Relief in cases of serious hardship

[Repealed]

Section 86M: repealed, on 27 March 2001, by section 75(1) of the Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4).

86N Offence to give false information

[Repealed]

Section 86N: repealed, on 26 July 1996, by section 21 of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

Part 7
Miscellaneous offences

[Repealed]

Part 7: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

87 Time for laying informations

[Repealed]

Section 87: repealed, on 26 July 1996, by section 22(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

88 Offence to defraud Crown of duty or penalty payable under this Act

[Repealed]

Section 88: repealed, on 26 July 1996, by section 22(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

89 Offence to give false information

[Repealed]

Section 89: repealed, on 26 July 1996, by section 22(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

90 Offence to issue certain shares unless pursuant to duly stamped instrument of nomination

[Repealed]

Section 90: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

91 Offence to execute instrument of conveyance of shares unless transferee's name entered in instrument

[Repealed]

Section 91: repealed, on 20 May 1999, by section 6 of the Stamp Duty Abolition Act 1999 (1999 No 61).

92 Offence for sharebroker not to send particulars of shares sold without instrument of transfer

[Repealed]

Section 92: repealed, on 17 March 1988, by section 7(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

92A Offence to stamp instrument otherwise than by presentation except in certain cases

[Repealed]

Section 92A: repealed, on 26 July 1996, by section 22(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

93 Principal officers of companies committing offences

[Repealed]

Section 93: repealed, on 26 July 1996, by section 22(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

94 Printing unauthorised inscriptions on bills of exchange

[Repealed]

Section 94: repealed, on 26 July 1996, by section 22(1) of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

Part 8
Miscellaneous provisions

95 Evidence inconsistent with instrument not admissible to reduce stamp duty

[Repealed]

Section 95: repealed, on 26 July 1996, by section 23 of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

96 Sharebroker may recover duty from purchaser of shares

[Repealed]

Section 96: repealed, on 17 March 1988, by section 7(1) of the Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16).

97 Giving notices

[Repealed]

Section 97: repealed, on 1 April 1981, by section 8(2) of the Inland Revenue Department Amendment Act 1980 (1980 No 32).

98 Duty recoverable by Commissioner in official name

[Repealed]

Section 98: repealed, on 20 May 1999, by section 5 of the Stamp Duty Abolition Act 1999 (1999 No 61).

99 Duty paid under repealed Act

[Repealed]

Section 99: repealed, on 20 May 1999, by section 5 of the Stamp Duty Abolition Act 1999 (1999 No 61).

99A Application of Part 9 of Tax Administration Act 1994

Part 9 of the Tax Administration Act 1994 applies with respect to offences committed in relation to this Act on or after 1 April 1997.

Section 99A: inserted, on 26 July 1996, by section 24 of the Stamp and Cheque Duties Amendment Act 1996 (1996 No 60).

100 Consequential amendments

The enactments specified in Schedule 2 are hereby consequentially amended in the manner indicated in that schedule.

101 Repeals and revocations

(1) The enactments specified in Schedule 3 are hereby repealed.

(2) The following regulations are hereby revoked—

(a) the National Expenditure Adjustment (Stamp Duty) Regulations 1932:

(b) *[Repealed]*

(c) *[Repealed]*

(d) the Emergency Forces Stamp Duty Regulations 1951:

(e) the Stamp Duties Regulations 1967.

Section 101(2)(b): repealed, on 1 August 1991, by section 2(1) of the Rehabilitation Act Repeal Act 1991 (1991 No 80).

Section 101(2)(c): repealed, on 1 August 1991, by section 2(1) of the Rehabilitation Act Repeal Act 1991 (1991 No 80).

Schedule 1
Exempting enactments

ss 10, 77

Consular Privileges and Immunities Act 1971 (1971 No 11)

Sections 4 and 7.

Diplomatic Privileges and Immunities Act 1968 (1968 No 36)

Section 20.

Family Protection Act 1955 (1955 No 88) (Reprinted 1968, Vol 2, p 1569)

Subsection (3) of section 16.

International Finance Agreements Act 1961 (1961 No 3)

Subsection (2) of section 8.

Joint Family Homes Act 1964 (1964 No 45)

Section 23.

Land Transfer (Hawke's Bay) Act 1931 (1931 No 27) (1931 Reprint, Vol 7, p 1267)

Section 23.

Maori Affairs Act 1953 (1953 No 94) (Reprinted 1968, Vol 3, p 2199)

Sections 62, 148, and 154; subsections (2) and (5) of section 214; and subsection (7) of section 339.

Maori Housing Amendment Act 1938 (1938 No 17) (1957 Reprint, Vol 9, p 5)

Section 29.

Maori Trustee Act 1953 (1953 No 95) (Reprinted 1969, Vol 3, p 2349)

Section 41F.

New Zealand Council of Law Reporting Act 1938 (1938 No 2) (1957 Reprint, Vol 11, p 141)

Subsection (4) of section 5.

Tarawera Forest Act 1967 (1967 No 45)

Section 13.

Schedule 1: amended, on 16 December 2013, by section 66 of the Members of Parliament (Remuneration and Services) Act 2013 (2013 No 93).

Schedule 1: amended, on 9 December 1991, by section 11 of the Securities Transfer Act 1991 (1991 No 119).

Tarawera Forest Act 1967 (1967 No 45)—*continued*

Schedule 1: amended, on 1 April 1990, by section 32(3) of the Superannuation Schemes Act 1989 (1989 No 10).

Schedule 2
Enactments amended

s 100

Child Welfare Act 1925 (1925 No 22) (1957 Reprint, Vol 2, p 1)
Amendment(s) incorporated in the Act(s).

Companies Act 1955 (1955 No 63) (Reprinted 1968, Vol 3, p 1759)
Amendment(s) incorporated in the Act(s).

Estate and Gift Duties Act 1968 (1968 No 35)
Amendment(s) incorporated in the Act(s).

Finance Act 1949 (1949 No 39) (1957 Reprint, Vol 5, p 155; Vol 7, pp 35, 159)
Amendment(s) incorporated in the Act(s).

Hospitals Act 1957 (1957 No 40) (1957 Reprint, Vol 6, p 119)
Amendment(s) incorporated in the Act(s).

Land Settlement Promotion and Land Acquisition Act 1952 (1952 No 34) (Reprinted 1969, Vol 3, p 2235)
Amendment(s) incorporated in the Act(s).

Maori Affairs Act 1953 (1953 No 94) (Reprinted 1968, Vol 3, p 2199)
Amendment(s) incorporated in the Act(s).

Mortgagors and Lessees Rehabilitation Act 1936 (1936 No 33)
Amendment(s) incorporated in the Act(s).

Post Office Act 1959 (1959 No 30)
Amendment(s) incorporated in the Act(s).

Public Works Act 1928 (1928 No 21) (1957 Reprint, Vol 12, p 475)
Amendment(s) incorporated in the Act(s).

Rehabilitation Act 1941 (1941 No 25) (1957 Reprint, Vol 13, p 233)
Amendment(s) incorporated in the Act(s).

Rural Intermediate Credit Act 1927 (1927 No 45) (1957 Reprint, Vol 13, p 595)
Amendment(s) incorporated in the Act(s).

Rural Housing Act 1939 (1939 No 32) (1957 Reprint, Vol 13, p 585)
Amendment(s) incorporated in the Act(s).

Wages Protection and Contractors Liens Act 1939 (1939 No 27) (1957 Reprint, Vol 16, p 449)

Amendment(s) incorporated in the Act(s).

Schedule 3
Enactments repealed

s 101

Accident Insurance Companies Act 1908 (1908 No 2) (1957 Reprint, Vol 1, p 29)
Amendment(s) incorporated in the Act(s).

Charitable Trusts Act 1957 (1957 No 18) (1957 Reprint, Vol 1, p 830)
Amendment(s) incorporated in the Act(s).

Cinematograph Films Act 1961 (1961 No 59)
Amendment(s) incorporated in the Act(s).

Companies Act 1955 (1955 No 63) (Reprinted 1968, Vol 3, pp 1779, 1784)
Amendment(s) incorporated in the Act(s).

Companies (Bondholders Incorporation) Act 1934–35 (1934–35 No 39)
Amendment(s) incorporated in the Act(s).

Decimal Currency Amendment Act 1965 (1965 No 124)
Amendment(s) incorporated in the Act(s).

Decimal Currency Amendment Act 1967 (1967 No 3)
Amendment(s) incorporated in the Act(s).

Domestic Proceedings Act 1968 (1968 No 62)
Amendment(s) incorporated in the Act(s).

Earthquake and War Damage Act 1944 (1944 No 15) (1957 Reprint, Vol 4, p 297)
Amendment(s) incorporated in the Act(s).

Electric Power Boards Act 1925 (1925 No 38) (1957 Reprint, Vol 4, p 514)
Amendment(s) incorporated in the Act(s).

Family Benefits (Home Ownership) Act 1964 (1964 No 32)
Amendment(s) incorporated in the Act(s).

Finance Act 1932–33 (1932–33 No 42)
Amendment(s) incorporated in the Act(s).

Finance Act 1932–33 (No 2) (1932–33 No 45) (1957 Reprint, Vol 5, p 94)
Amendment(s) incorporated in the Act(s).

Finance Act 1964 (1964 No 6)

Amendment(s) incorporated in the Act(s).

Fire Services Act 1949 (1949 No 18) (1957 Reprint, Vol 5, pp 244, 246)

Amendment(s) incorporated in the Act(s).

Friendly Societies Act 1909 (1909 No 12) (1957 Reprint, Vol 5, p 483)

Amendment(s) incorporated in the Act(s).

Historic Places Act 1954 (1954 No 14) (1957 Reprint, Vol 6, p 113)

Amendment(s) incorporated in the Act(s).

Housing Act 1955 (1955 No 51) (1957 Reprint, Vol 6, p 246)

Amendment(s) incorporated in the Act(s).

Incorporated Societies Act 1908 (1908 No 212) (1957 Reprint, Vol 6, p 370)

Amendment(s) incorporated in the Act(s).

Industrial and Provident Societies Act 1908 (1908 No 81) (1957 Reprint, Vol 6, p 401)

Amendment(s) incorporated in the Act(s).

Industrial Conciliation and Arbitration Act 1954 (1954 No 72) (1957 Reprint, Vol 6, p 559)

Amendment(s) incorporated in the Act(s).

Inland Revenue Department Amendment Act 1966 (1966 No 29)

Amendment(s) incorporated in the Act(s).

Insolvency Act 1967 (1967 No 54)

Amendment(s) incorporated in the Act(s).

Land Act 1948 (1948 No 64) (1957 Reprint, Vol 7, p 147)

Amendment(s) incorporated in the Act(s).

Land Settlement Promotion and Land Acquisition Act 1952 (1952 No 34) (Reprinted 1969, Vol 3, p 2275)

Amendment(s) incorporated in the Act(s).

Land Settlement Promotion and Land Acquisition Amendment Act 1968 (1968 No 152) (Reprinted 1969, Vol 3, p 2281)

Amendment(s) incorporated in the Act(s).

Local Authorities Loans Act 1956 (1956 No 63) (1957 Reprint, Vol 8, pp 484, 510)

Amendment(s) incorporated in the Act(s).

Local Railways Act 1914 (1914 No 32)

Amendment(s) incorporated in the Act(s).

Medical Research Council Act 1950 (1950 No 20) (1957 Reprint, Vol 9, p 590)

Amendment(s) incorporated in the Act(s).

Milk Act 1967 (1967 No 53)

Amendment(s) incorporated in the Act(s).

Mining Act 1971 (1971 No 25)

Amendment(s) incorporated in the Act(s).

National Expenditure Adjustment Act 1932 (1932 No 8) (1957 Reprint, Vol 10, p 723)

Amendment(s) incorporated in the Act(s).

National Expenditure Adjustment Amendment Act 1932 (1932 No 18) (1957 Reprint, Vol 10, p 729)

Amendment(s) incorporated in the Act(s).

National Provident Fund Act 1950 (1950 No 55) (1957 Reprint, Vol 10, p 831)

Amendment(s) incorporated in the Act(s).

New Zealand Loans Act 1953 (1953 No 74) (1957 Reprint, Vol 11, pp 208, 209)

Amendment(s) incorporated in the Act(s).

Patriotic and Canteen Funds Act 1947 (1947 No 63) (1957 Reprint, Vol 11, pp 619, 637)

Amendment(s) incorporated in the Act(s).

Patriotic and Canteen Funds Amendment Act 1950 (1950 No 64) (1957 Reprint, Vol 11, p 646)

Amendment(s) incorporated in the Act(s).

Post Office Act 1959 (1959 No 30)

Amendment(s) incorporated in the Act(s).

Property Law Act 1952 (1952 No 51) (1957 Reprint, Vol 12, pp 197, 220)

Amendment(s) incorporated in the Act(s).

Queen Elizabeth the Second Arts Council of New Zealand Act 1963 (1963 No 54)

Amendment(s) incorporated in the Act(s).

Rating Act 1967 (1967 No 123)

Amendment(s) incorporated in the Act(s).

Rural Intermediate Credit Act 1927 (1927 No 45) (1957 Reprint, Vol 13, p 608)

Amendment(s) incorporated in the Act(s).

Rural Intermediate Credit Amendment Act 1929 (1929 No 27) (1957 Reprint, Vol 13, p 612)

Amendment(s) incorporated in the Act(s).

Rural Intermediate Credit Amendment Act 1946 (1946 No 5) (1957 Reprint, Vol 13, p 614)

Amendment(s) incorporated in the Act(s).

Shipping and Seamen Act 1952 (1952 No 49) (Reprinted 1965, Vol 3, p 2091)

Amendment(s) incorporated in the Act(s).

Social Security Act 1964 (1964 No 136)

Amendment(s) incorporated in the Act(s).

Stamp Duties Amendment Act 1952 (1952 No 22) (Reprinted 1964, Vol 3, p 2306)

Stamp Duties Amendment Act 1953 (1953 No 54) (Reprinted 1964, Vol 3, p 2307)

Stamp Duties Act 1954 (1954 No 52) (Reprinted 1964, Vol 3, p 2241)

Stamp Duties Amendment Act 1955 (1955 No 7) (Reprinted 1964, Vol 3, p 2308)

Stamp Duties Amendment Act 1957 (1957 No 77) (Reprinted 1964, Vol 3, p 2309)

Stamp Duties Amendment Act 1958 (1958 No 10) (Reprinted 1964, Vol 3, p 2311)

Stamp Duties Amendment Act 1960 (1960 No 11) (Reprinted 1964, Vol 3, p 2311)

Amendment(s) incorporated in the Act(s).

Stamp Duties Amendment Act 1961 (1961 No 55) (Reprinted 1964, Vol 3, p 2312)

Stamp Duties Amendment Act 1963 (1963 No 115) (Reprinted 1964, Vol 3, p 2314)

Stamp Duties Amendment Act 1964 (1964 No 73) (Reprinted 1964, Vol 3, p 2315)

Stamp Duties Amendment Act 1965 (1965 No 21)

Stamp Duties Amendment Act 1966 (1966 No 31)

Stamp Duties Amendment Act 1968 (1968 No 6)

State Advances Corporation Act 1965 (1965 No 47)

Amendment(s) incorporated in the Act(s).

Statutory Land Charges Registration Act 1928 (1928 No 18) (1957 Reprint, Vol 15, p 187)

Amendment(s) incorporated in the Act(s).

Tenancy Act 1955 (1955 No 50) (1957 Reprint, Vol 15, pp 534, 543, 567)

Amendment(s) incorporated in the Act(s).

Trustee Act 1956 (1956 No 61) (Reprinted 1968, Vol 4, p 3345)

Amendment(s) incorporated in the Act(s).

Vocational Training Council Act 1968 (1968 No 12)

Amendment(s) incorporated in the Act(s).

Notes

1 General

This is a consolidation of the Stamp and Cheque Duties Act 1971 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Act 2025 (2025 No 9): sections 252, 253

Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14): sections 373–377

Cheque Duty Repeal Act 2014 (2014 No 29): sections 3(1), 5(2), (3)

Members of Parliament (Remuneration and Services) Act 2013 (2013 No 93): section 66

Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70): section 150

Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52): sections 149, 150

Taxation (International Investment and Remedial Matters) Act 2012 (2012 No 34): section 149

Taxation (GST and Remedial Matters) Act 2010 (2010 No 130): section 183

Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34): section 858

Income Tax Act 2007 (2007 No 97): section ZA 2(1)

Income Tax Act 2004 (2004 No 35): section YA 2

Taxation (Beneficiary Income of Minors, Services-Related Payments and Remedial Matters) Act 2001 (2001 No 4): sections 73–75

Stamp Duty Abolition Act 1999 (1999 No 61): sections 4–6

Taxation (Simplification and Other Remedial Matters) Act 1998 (1998 No 101): section 83(1)

Taxation (Remedial Provisions) Act 1998 (1998 No 7): section 56(1)

Stamp and Cheque Duties Amendment Act 1996 (1996 No 60)

Income Tax Act 1994 (1994 No 164): section YB 1

Securities Transfer Act 1991 (1991 No 119): section 11

Rehabilitation Act Repeal Act 1991 (1991 No 80): section 2(1)

Stamp and Cheque Duties Amendment Act (No 2) 1991 (1991 No 76)

Superannuation Schemes Act 1989 (1989 No 10): section 32(3)

Stamp and Cheque Duties Amendment Act (No 2) 1988 (1988 No 16)

Stamp and Cheque Duties Amendment Act 1981 (1981 No 7)

Inland Revenue Department Amendment Act 1980 (1980 No 32): section 8(2)

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