

1902.

## NEW ZEALAND.

## “THE PUBLIC REVENUES ACT, 1891”:

CORRESPONDENCE IN CASE OF DIFFERENCE OF OPINION BETWEEN AUDIT OFFICE AND TREASURY AS TO REFUNDS OF STAMP DUTY ON ESTATES OF DECEASED MEMBERS OF CONTINGENTS.

*Laid on the Table pursuant to Section 9 of “The Public Revenues Act, 1900.”*

The CONTROLLER AND AUDITOR-GENERAL to the Hon. the SPEAKER of the House of Representatives.

Audit Office, 3rd July, 1902.

THE Controller and Auditor-General has the honour respectfully to submit to the House of Representatives, in accordance with the provisions of section 9 of “The Public Revenues Acts Amendment Act, 1900,” a copy of correspondence in a case under that section where a difference of opinion having arisen between the Audit Office and the Treasury as to the authority to which should be charged refunds of stamp duty on estates of deceased members of contingents in excess of the item 25 of Vote 48, £100, in the appropriations for the year ending 31st March, 1902, the Governor determined the question by deciding that such item applied to all stamp duty paid on estates of deceased members of the contingents during the year, and that consequently it was lawful to make remission, and to charge the expenditure in respect thereof to the Vote 48, notwithstanding that the amount of the item was thereby exceeded.

J. K. WARBURTON,  
Controller and Auditor-General.

The Hon. the Speaker of the House of Representatives.

No. 1.

## TREASURY VOUCHER.

Departmental No. 484, Christchurch, New Zealand.

New Zealand Government, Department Stamps,  
Dr. to

Wynn Williams and Broun.

Re *Campbell and Parkinson, deceased, C. 01/44.*

|                                                                                                                                                          |     |      |    |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------|----|----|
| 1901.                                                                                                                                                    |     | £    | s. | d. |
| May 16th—To refund of duty paid on the above estate ...                                                                                                  | ... | 566  | 18 | 3  |
| Deceased was a member of the Third New Zealand Contingent and died while on active service in South Africa.                                              |     |      |    |    |
| Remission of duty on all such estates sanctioned by Cabinet ( <i>vide</i> Stamps Record 11/522), and provided for by Vote 48, item 25, estimates, 10/02. |     |      |    |    |
| Stamps, 1902/36.                                                                                                                                         |     | £566 | 18 | 3  |

Claimants: Wynn Williams and Broun, Solicitors, Christchurch.

I certify, &c.; and that the refund has been sanctioned by the Commissioner.

H. O. WILLIAMS.

Vote 48, item 25.

(Signature of Officer authorised to certify.)

No. 2.

By item 25 of Vote 48 no more than £100 is voted for such remissions, and the amount already charged under that item has inadvertently been allowed to exceed £100.

J. K. W., C. and A.G.

14th February, 1902.