AN ACT to consolidate certain Enactments of the General Assembly relating to the Payment of Duties on the Estates of Deceased Persons.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. (1.) The Short Title of this Act is "The Death Duties Act, 1908."

(2.) This Act is a consolidation of the enactments mentioned in the First Schedule hereto.

(3.) This Act applies only to the estates of persons dying on or after the day on which this Act comes into operation:

Provided that matters and proceedings commenced under any of the aforesaid enactments, and pending or in progress on the coming into operation of this Act, may be continued, completed, and enforced under this Act.

(4.) In the case of persons who died prior to the day aforesaid the provisions of such of the enactments in force immediately prior to this Act as impose or relate to legacy, succession, residuary, or other duties, or duties on the estates of deceased persons or to penalties or forfeitures in respect thereof, shall, for the purpose of assessing, recovering, and enforcing payment of those respective duties, penalties, and forfeitures, continue to apply in like manner in all respects as if those enactments had remained in operation and this Act had not been passed.

(5.) For the purposes of the last preceding subsection the expression "enactments in force" shall be deemed to include enactments which, though formally repealed, have by the repealing Act been continued in operation for any of the purposes aforesaid, and the Minister and Commissioner respectively under this Act shall be
deemed to be the Commissioner and Deputy Commissioner respectively under those enactments.

2. In this Act, if not inconsistent with the context,—

"Administration" means probate, letters of administration, with or without a will annexed, and any rule or order of any Court, or any deed or document of any kind whereby any person becomes entitled at law to administer any property of a deceased person:

"Administrator" means any person to whom probate of a will or letters of administration, with or without a will annexed, has or have been granted; and also generally any person who by virtue of any administration as above defined becomes entitled to administer or deal with any property of a deceased person not otherwise under the control of an administrator:

"Children" includes step-children:

"Commissioner" means the Commissioner of Stamps, and includes a Deputy Commissioner, appointed under "The Stamp Duties Act, 1908":

"Minister" means the Minister of Stamp Duties:

"Prescribed" means prescribed by regulations under this Act:

"Property," when used alone, includes real and personal property of every description.

Duties on Estates of Deceased Persons.

3. (1.) In order to ascertain the amount of duty payable under this Act, every administrator shall, within six months from the grant of administration, file with the Commissioner a statement in writing in respect of the property to which such administration relates, specifying—

(a.) The particulars of all the personal property of or to which the deceased was possessed or entitled at the time of his death, and of the value thereof:

(b.) All the debts due by the deceased payable thereout:

(c.) The balance of such personal property after deducting such debts:

(d.) The situation, extent, and value of all the real property (including the buildings and improvements thereon) of or to which the deceased was seised or entitled at the time of his death, such value being the value as at the date of the death according to a valuation agreed on by the Minister and the parties assessed or made as at that date by the Valuer-General in accordance with the provisions of section twenty-nine of "The Valuation of Land Act, 1908":

(e.) The particulars of all mortgages and other debts secured thereon:

(f.) The balance of the value of such real property after deducting such mortgages and other debts:

(g.) How much of the property is absolutely left to the husband or widow of the deceased, as the case may be, and what life interests or annuities are left to him or her, and also
what property or interests in property are left to the children of the deceased.

(2.) The Commissioner may, upon application, extend the time within which such statement must be filed, and may also permit the same to be altered or varied.

(3.) For the purposes of this section the funeral and testamentary expenses shall be deemed to be debts due by the deceased.

4. When such statement as altered, if so required by the Commissioner, is finally approved by him, it shall be certified in the prescribed form, and such certificate shall, except as herein provided, be conclusive as to the amount and value of the property included in such statement.

5. (1.) Except as herein otherwise provided, there shall be paid to the Commissioner by every administrator duty, according to the appropriate rate or rates mentioned in the Second Schedule hereto, on the final balance of real and personal property appearing in the statement filed by the administrator and certified as aforesaid.

(2.) The amount of the duty so payable shall be assessed by the Commissioner.

6. For the purposes of this Act the property of a deceased person shall include all real and personal property situate in New Zealand, including all debts, moneys, and choses in action receivable or recoverable in New Zealand the property of such deceased person, and which on his death vested in the administrator as such, notwithstanding that such deceased person had at the time of his death a foreign domicile.

7. The duty payable under this Act shall be deemed to be due and shall be paid immediately upon the certificate to the said statement being affixed as aforesaid; but the Commissioner may, if he thinks fit, extend the time for the payment thereof, and may also, upon the filing of the said statement, or at any time thereafter before certifying as aforesaid, demand payment of the amount of duty payable on the balance appearing on the said statement, and such amount shall be payable immediately upon such demand, notwithstanding that the said statement has not been certified as aforesaid:

Provided that the amount so paid shall be subject to adjustment when the final balance appearing on the said statement as certified has been ascertained.

8. (1.) Every administration shall, immediately upon the grant thereof, be sent by the Registrar or Clerk of the Court to the Commissioner, who shall issue the same to the person entitled to receive it on payment of the duty payable on the property contained in the statement aforesaid:

Provided that the Commissioner, if he thinks fit, may issue the same before payment of duty on the administrator entitled to receive the same giving security to the Commissioner's satisfaction, either by mortgage of some portion of the property affected by the administration or by bond to His Majesty with two sureties approved by the Commissioner, for the payment of the full duty within six months from the date of the grant of administration, or such further time as is agreed to by the Commissioner.

(2.) The penalty of the bond shall be twice the estimated duty, computed upon the approximate value of the property as estimated.
and verified by the affidavit or statutory declaration of the administrator or person entitled to receive the administration.

(3.) Where the Public Trustee is the administrator it shall not be necessary for him to give such security.

9. Sections three to eight hereof shall extend and apply to an administration granted during minority or absence from New Zealand; but in such case no further duty shall be charged by reason merely of the grant or issue of administration to the person entitled upon his coming of age or return to New Zealand.

Duties of Administrators in certain Cases.

10. Subject to any specific direction in a will as to the payment of the said duty, every administrator shall apportion the charge thereof rateably according to the value of their several interests amongst the persons beneficially entitled under the administration; and for this purpose the administrator may settle and adopt a scheme of distribution to be filed in the Supreme Court in the district where administration has been granted, and may carry out the same by effecting such sales and mortgages of all or any part of the estate as may seem expedient.

11. Notice in writing of the filing of every such scheme of distribution shall be served upon all persons in New Zealand (being persons ascertained and in esse) affected thereby who have not consented thereto; or, in the case of infants, lunatics, or idiots, upon their guardians or committees, if any, who have not consented to the scheme.

12. Any person entitled to notice as aforesaid may, within fourteen days after service thereof, appeal to the Supreme Court against the scheme of distribution, by summons served on the administrator to show cause why the scheme should not be varied; and the matter of such appeal shall be heard and determined by a Judge in Chambers, who may direct the service of such summons on any additional parties he thinks proper.

13. Where any persons affected by any such scheme are absent from New Zealand, notice in writing of the filing thereof shall also (except where the Public Trustee is administrator) be sent to all of them whose addresses are known to the administrator; and such persons may appeal against the scheme, in manner aforesaid, within six months after the filing thereof.

14. In all cases where the administrator obtains the written consent to any such scheme of any persons affected by the same, it shall not be necessary, as regards those persons, to give such notice as aforesaid.

15. Subject to the preceding provisions being complied with, every such scheme of distribution shall in each case absolutely bind all persons entitled under the administration, including persons then unborn or unascertained.

16. (1.) For the purpose of apportioning the charge of the duty rateably, according to the value of their several interests, among the persons beneficially entitled under the administration, the administrator may, by instrument in writing under his hand, impose any charge upon one part of the estate in favour of persons entitled to any other part of the estate.
(2.) Such charge shall carry interest at such rate as is for the time being prescribed by rules of the Supreme Court in the case of judgment debts, and shall, where practicable, be made in the form of a mortgage, conferring such power of sale as the administrator thinks reasonable, and if imposed on real property shall be duly registered against the same.

17. (1.) Where by any will property is settled upon any person for life or years, or for any other particular estate, the duty chargeable thereon may be raised by sale or mortgage or by charge as aforesaid of a sufficient part of the settled property.

(2.) It shall be the duty of the tenant for life or years or other particular estate to pay the interest upon any such mortgage or charge, and such interest shall be a first charge upon the income receivable by such tenant.

18. No sale or mortgage for the purpose of effecting an apportionment of the charge of such duty shall be made until the expiration of the time hereinbefore limited for appeal against the scheme of distribution.

Settlements.

19. Every settlement of property made by any person, containing trusts or dispositions to take effect after his death, shall be registered in the manner hereinafter described, at the office of the Commissioner, by the trustees of the settlement, or by some person interested under the settlement, either during the life of the settlor or within two months after the death of the settlor, or within such further time as the Commissioner may allow.

20. Such settlement shall be registered by producing the settlement and, if the Commissioner requires it, delivering to him an attested copy thereof, and also by filing a statement setting forth the nature of the property comprised in the settlement, in such form, and with such particulars, and verified on oath by such persons, as may be prescribed, which statement after final approval shall be certified in like manner as a statement under section three hereof.

21. Every trustee of any such settlement who fails to register the same within the time aforesaid is liable to a fine not exceeding ten pounds and not less than one pound for every day during which such settlement remains unregistered after the expiration of such two months or such further time as aforesaid.

22. The trustees of any such settlement, or some person interested therein, shall, within six months after the death of the settlor, file a statement setting forth the property comprised in the settlement at the date of the death and the then value thereof, and shall immediately pay duty according to the appropriate rate mentioned in the Second Schedule hereto, computed on the final balance and assessed by the Commissioner in like manner as the duty payable in respect of an administration.

Payment of Duty.

23. (1.) The duty payable under this Act shall be a first charge upon all property in respect of which it is payable, and, in order to
obtain payment thereof, any such property may be sold under the powers hereinafter contained, notwithstanding that the same may have already been sold to a *bona fide* purchaser.

(2.) Such duty shall be deemed to be a debt due to His Majesty in the case of an administration by the administrator as such, and in the case of a settlement, by the trustee as such, and shall be paid by him out of the personal property and, in so far as the personal property proves insufficient, out of the real property coming to him as such administrator or trustee under the administration or settlement respectively, and, in the case of an administration, after payment of the testamentary and funeral expenses, but in priority to all other debts payable by him as such administrator.

(3.) Where recourse to the real property is necessary for the purpose of paying the duty the following provisions shall apply:

(a.) In the case of an administration the administrator shall have and may exercise the powers of sale conferred by "The Administration Act, 1908."

(b.) In the case of a settlement the trustee may apply by petition to the Supreme Court, which may order that a sufficient part of such real property be sold to pay the duty together with the costs of and incidental to such order and sale, and may direct the time, mode, manner, and conditions of such sale, and specify the particular portion of property to be sold.

(c.) Where real property is sold as aforesaid by an administrator or trustee, the proceeds remaining after the payment of the duty and costs shall be held and disposed of as the real property so sold would itself have been held and disposed of if the sale had not taken place.

24. Where the first charge referred to in the last preceding section affects real property the Commissioner may register in the Land Transfer District or the Deeds Registration District where the land is situate, as the case may be, against the real property so charged a memorandum under his hand setting forth the real property intended to be affected and the amount of duty chargeable; and upon the registration of such memorandum the same shall be deemed and taken to be notice to all persons of the existence of such charge, and the charge shall have priority over all dealings with and dispositions of the property made after such registration.

25. (1.) If any duty, penalty, or fine payable under this Act in respect of any administration or settlement is not paid as required by this Act, the Commissioner may apply by petition to the Supreme Court, which may order that a sufficient part of the property vested in the administrator or trustee by virtue of such administration or settlement be sold to pay the same, and the costs of and incidental to such order and sale.

(2.) The Court may also direct the time, mode, manner, and conditions of the sale, and specify the particular property or portion thereof to be sold.

(3.) Any moneys remaining out of the proceeds of the sale, after payment of the duty, penalty, fine, and costs, shall be paid to the administrator or trustee, to be held or disposed of as the property
Death Duties.

26. No purchaser at any sale purporting to be made in exercise of the powers of this Act, and no person advancing money upon any mortgage purporting to be so made, shall be concerned to inquire whether such sale or mortgage is properly made in pursuance of such power, or be affected by notice to the contrary, and the remedy of any person aggrieved by an improper sale or mortgage shall be in damages only against the person making the same.

27. (1.) Where an order has been made for the sale of any real property under this Act, and the same or any part thereof is sold, the Court may make an order vesting such property or any part thereof for such estate or interest as the Court thinks fit, either in any purchaser or in such other person as the Court directs.

(2.) Every such order shall have the same effect as if all persons seised or possessed or entitled of or to any estate or interest in the said property had been free from all disability, and had duly executed all proper conveyances, transfers, and assignments of such property for such estate or interest as is specified in the order.

Miscellaneous.

28. If after an assessment under this Act has been made it is discovered that too little duty or no duty at all has been paid, whether by reason of any property having been omitted from such statement or otherwise, or if the Commissioner is dissatisfied on any ground with the statement made, the person by whom such duty should have been paid and such statement filed shall, immediately upon such discovery being made, or upon being required by the Commissioner so to do, amend the statement, and shall pay such additional duty as may be assessed.

Provided that if such requirement is made by the Commissioner after the statement has been certified as provided in section four hereof the administrator or trustee shall be liable for such extra duty only to the extent of any property then under his control or available for the payment of such duty, unless it was owing to any fraud or gross negligence on his part that the proper amount of duty was not paid originally, in which case he shall be personally liable for the extra duty.

29. If within two years after any duty has been paid under this Act it is found that too much duty has been paid, the Minister shall, on proof thereof to his satisfaction by examination of the parties or otherwise as he thinks fit, order that the amount overpaid be returned to the person entitled to receive the same; and upon any such order the Minister of Finance shall pay the same out of the Consolidated Fund.

30. If any person liable to pay duty under this Act is dissatisfied with the Commissioner’s assessment thereof, he may have the matter reviewed by the Minister in the manner prescribed by and subject to the provisions of “The Stamp Duties Act, 1908,” in the case of references thereunder to the Minister, and those provisions, as also the provisions of that Act relating to appeals, shall, mutatis mutandis, apply.
31. All property comprised in or affected by any conveyance or assignment, gift, or delivery, and every transfer of any estate, real or personal, or of any money or securities for money already made or which hereafter may be made, whether in writing or otherwise, to take effect upon the death of the person making the same, and all property of any kind the subject-matter of a *donatio mortis causa*, shall, upon the death of the person making such conveyance, assignment, gift, delivery, transfer, or *donatio mortis causa*, be deemed to form part of his property for the purpose of estimating the duty payable under this Act, and duty shall be paid thereon as upon any other part of his property, and the payment of such duty may be enforced against such property in the same way as against any other property liable to duty under this Act.

32. The Supreme Court may, on the application of the Commissioner, declare that any disposition of property has been made for the purpose of evading the duty imposed by this Act, and that duty is payable on the property comprised in such disposition, and may order that some specified person shall file a statement in respect of such property and pay duty thereon; and thereafter all the provisions of this Act shall be applicable to such case as if such person were an administrator under this Act, and the said disposition the administration under which he takes the property comprised therein.

33. No duty shall be payable in respect of any property to which any wife or husband becomes absolutely entitled by reason of the husband's or the wife's intestacy, or under his or her will, or a settlement or deed of gift made by him or her.

34. Where the children or grandchildren of the deceased person are beneficially entitled under the administration, the Minister shall refund or allow to the administrator, for the benefit of such children or grandchildren, one-half of the duty which would be payable on the total amount of the value of the property devolving on them, assessing such duty for this purpose proportionately to the whole duty payable on the whole estate.

35. (1.) If there is a life estate or interest granted in any property by will, deed of gift, or settlement, to which a widower or widow becomes entitled, then the trustee, executor, or administrator shall be chargeable with and shall pay the duties payable in respect of such property by the persons entitled thereto in remainder, or by the residuary legatees, or other persons entitled to such property after the determination of the life estate or interest therein:

Provided that the capital value of the said property is equal to a sum that, if invested at six pounds per centum per annum, would produce a yearly income of not less than five hundred pounds.

(2.) The said duties shall be a first charge upon the said property until paid, but may be paid out of moneys raised on the security of the said property by way of charge, mortgage, or otherwise.

(3.) The trustee, executor, or administrator may pay the said duties during the lifetime of the widower or widow, although the capital value of such property is not equal to such a sum as is mentioned in subsection one of this section; and in any such case the Minister may refund to the widower or widow any amount not exceeding one-half of the duties so paid.
36. Where it is necessary for the purposes of this Act to ascertain the value of the interest of any person in any deceased person’s estate, the Commissioner and the administrator may agree as to the value of such interest; and, failing such agreement, the value shall be decided by an actuary to be agreed on by the Commissioner and the administrator, and if they cannot agree, then by some person appointed by the Governor.

37. Where under an administration or settlement a widow is absolutely entitled to any property charged with the maintenance of the children of the deceased person, then, for the purpose of assessing duty under this Act, the widow shall be deemed to take absolutely one share of such property equally with the child or children of such deceased person living at his death, and duty shall be assessed on the whole estate after having deducted one such share therefrom.

38. (1.) If any person makes default in delivering any statement or account required by this Act to be delivered, at the time when the same ought to be delivered, the Commissioner may apply to the Supreme Court by petition for an order commanding such person to deliver such statement or account within such period as the Court may order, and on hearing such petition such order shall be made as is just; but this provision shall not affect the liability of the person against whom the order is made to pay the fines and penalties hereinafter imposed for such default.

(2.) The Commissioner may petition for such order, notwithstanding that the time allowed for the delivery of such statement or account has not elapsed; and if the Court is of opinion that sufficient reason has been shown for making an order for the delivery of such statement or account before the said period has elapsed, it may order accordingly, and make the order on an ex parte hearing of the petition; but in such last-mentioned case the person against whom the order was made may apply for a rehearing of the petition, which may be granted on sufficient cause being shown.

39. The Commissioner shall stamp every administration with stamps denoting the duty paid, or with a stamp denoting that no duty is payable, and in all other cases he shall place such stamps on the statement required by section three hereof to be filed.

40. (1.) No administration or statement shall be receivable in evidence in any Court unless it bears such stamps and is impressed with a seal, which the Commissioner is hereby authorised to use or permit to be used, denoting that the full duty has been paid or that no duty is payable.

(2.) When so sealed, the instrument on which the same is impressed shall be receivable in evidence, and the seal shall be conclusive proof that the full duty has been paid or that no duty is payable:

Provided that an instrument may, though unstamped, be received as evidence in proceedings to recover duty, fines, or penalties imposed by or to enforce delivery of accounts required by this Act:

Provided also that nothing in this section shall affect the right to receive additional duty under section twenty-eight hereof.

41. (1.) All persons and all public officers having in their custody any rolls, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure the payment of any duty,
or to the proof or discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person thereunto authorised by the Commissioner to inspect all such rolls, books, records, papers, documents, and proceedings, and to take such notes and extracts as he may deem necessary, without fee or reward.

(2.) Every person who refuses to permit such inspection is liable for every such refusal to a fine not exceeding ten pounds.

42. Every person whose office it is to enrol, register, or enter in or upon any rolls, books, or records any instrument chargeable with any duty under this Act, who registers or enters any such instrument not being duly stamped is liable to a fine not exceeding ten pounds.

43. Every person who makes or assists in making any false statement, or any false alteration in any statement, required to be made under this Act or under any regulations hereunder, with intent to evade the payment of duties under this Act or to lessen the amount thereof, is liable on indictment to imprisonment for a period not exceeding three years and to a fine not exceeding one hundred pounds.

44. (1.) Every person required under this Act to file any statement or to amend any statement, and pay any duty, who fails or neglects to file or amend such statement or to pay such duty within the prescribed time is liable to a fine not exceeding five hundred pounds.

(2.) Every person convicted under this section shall also be liable to pay double the amount of duty which would otherwise be payable under this Act, and the same shall be recoverable accordingly as ordinary duty.

45. (1.) In any case where the Commissioner files in the Supreme Court a statement to the effect that he deems it necessary to hold an inquiry for the purpose of obtaining information respecting the estate of a deceased person liable to duty under this Act, he may apply to a Magistrate to hold an inquiry under the provisions of this section.

(2.) For the purposes of such inquiry the Magistrate may summon before him and examine on oath any person whom the Commissioner requires to give evidence respecting the estate or property of a deceased person liable to duty as aforesaid, and respecting any alienation, charge, or disposition of such estate or property, whether made before or after the death of such deceased person or before or after the grant by the Commissioner of any certificate as to the amount of duty payable under this Act.

(3.) The Magistrate shall have all such jurisdiction and authority touching the summoning and examination of any such person as he would have in respect of the examination of a witness in a civil case within his ordinary jurisdiction; and the person summoned or examined shall, subject to this Act, have all such rights and be subject to all such liabilities as he would have and be subject to if he were such a witness as aforesaid.

(4.) The Commissioner and the person summoned may be represented by counsel or solicitor, who may examine, cross-examine, or re-examine any such person in accordance with the usual practice.

(5.) The statement of the person examined shall be taken down in writing and signed by him in the presence of the Magistrate.
(6.) No person summoned or examined under this section shall be excused from answering any question on the ground that the answer may criminate or tend to criminate him or render him liable to any penalty or forfeiture.

(7.) No statement made by any such person in answer to any question put to him shall in criminal proceedings be admissible in evidence against any person, except upon a charge of perjury against such person in respect of his sworn testimony upon such examination.

(8.) In any case where it may be inexpedient to apply to a Magistrate under this section, the Governor may appoint a District Land Registrar or other fit person to hold the inquiry under this section, and in such case the District Land Registrar or person so appointed shall have all such power and authority under this section as if he had been duly appointed a Magistrate.

46. The Governor may, in his discretion, remit or reduce any fine, or stay or compound proceedings therefor, and may reward any person who informs of any offence against this Act or assists in the recovery of any fine.

47. Any oath to be taken in pursuance or for the purposes of this Act may be taken in New Zealand before the Commissioner, or any Judge or solicitor of the Supreme Court, or any Justice or notary public, or, at any place out of New Zealand, before any person duly authorised to administer oaths thereat.

48. Every person commits perjury who knowingly and wilfully makes a false oath concerning any matter in this Act, whether or not the same tends to lessen or alter any duty payable under this Act.

49. All notices required by this Act to be served on the Minister or Commissioner may be served by delivery at the office of the Commissioner or of the Deputy Commissioner acting in the place where the subject-matter of the notice arises.

50. The Minister of Finance may issue and pay out of the Consolidated Fund, without further appropriation than this Act, any moneys payable to any person under this Act.

51. (1.) The Governor may from time to time, by Order in Council gazetted, make regulations—

(a.) Appointing what shall be done by any person concerned or interested in any matter arising under this Act:

(b.) Declaring the duties of the Commissioner and all other officers acting hereunder:

(c.) Prescribing such forms of statements and such other forms and proceedings as may be necessary for giving effect to this Act, and stating how and by whom any such statements or other forms shall be verified:

(d.) And for any other matter which he deems necessary in order to give full effect to the provisions of this Act.

(2.) All regulations made under any of the enactments mentioned in the First Schedule hereto, and in force on the coming into operation of this Act, shall be deemed to have been made under this Act.

52. All powers conferred by this Act upon the Supreme Court may be exercised by a Judge of that Court in Chambers.
SCHEDULES.

FIRST SCHEDULE.

ENACTMENTS CONSOLIDATED.

1881, No. 41.—“The Deceased Persons’ Estates Duties Act, 1881.”
1885, No. 21.—“The Deceased Persons’ Estates Duties Act 1881 Amendment Act, 1885”: Except sections 3 to 7.
1886, No. 53.—“The Deceased Persons’ Estates Duties Act 1881 Amendment Act, 1886.”
1906, No. 43.—“The Stamp Act Amendment Act, 1906”: Section 5, so far as applicable, and section 13.

SECOND SCHEDULE.

RATES OF DUTY.

On the estates, real and personal, of deceased persons, upon the final balance of the estate:

I.

<table>
<thead>
<tr>
<th>Amount</th>
<th>Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not exceeding £100</td>
<td>No duty.</td>
</tr>
<tr>
<td>Upon any amount exceeding £100, but not exceeding £1,000:</td>
<td></td>
</tr>
<tr>
<td>On the first £100</td>
<td>No duty.</td>
</tr>
<tr>
<td>And on the remainder</td>
<td>£2.5 per cent.</td>
</tr>
<tr>
<td>Upon any amount exceeding £1,000, but not exceeding £5,000</td>
<td>£3.5 per cent.</td>
</tr>
<tr>
<td>Upon any amount exceeding £5,000, and up to £20,000</td>
<td>£7 per cent.</td>
</tr>
<tr>
<td>Upon £20,000, and any amount over that sum</td>
<td>£10 per cent.</td>
</tr>
</tbody>
</table>

II.

In the case of strangers in blood, excepting children adopted under statute providing for such adoption, or by deed executed prior to the 19th day of September, 1881, being the date of the passing of “The Adoption of Children Act, 1881”, £3 per cent. in addition to the duty chargeable under the preceding part of this Schedule.