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## Memorandum

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From: Manager, Appraisal

Subject: Official seals from the former Stamp Duties Office (1866-1952)

Date: 10/08/2006

File Number: 2006/4703

Objective id: A165201

### 1. Appraisal Circumstances:

In July 2006, an employee from Inland Revenue Department contacted Archives NZ to advise that a collection of various official seals and associated paraphernalia from the former Stamp Duties Office had been located, following the clear out of a room.

The draft Administration GDA recommends significant corporate objects, such as official seals are retained for appraisal. As such, a brief meeting was held between an appraisal archivist from Archives NZ and a staff member from IRD to assess the objects.

### 2. Object Description:

- 17 generic “New Zealand Stamp Duty” official impression seals with space for a removable centre piece.
- 11 removable centre pieces with names of the eleven Stamp Duty District Offices that were inserted in the official seals, e.g. Auckland, Southland, Otago etc.
- 1 removable centre piece and rubber stamp with “VR”, presumably to represent Victoria Regina, and used by Head Office.
- 9 metal seals with assorted crests that were used for various stamp duties (e.g. “Stamp Duty Two Pence”).
- Assorted accessories for seals, such as metal pins (used to hold the seals in place) and alpha numeric plugs (used to make dates).

### 3. How the objects were used:

The Stamp Duties Office was a revenue generating department established in 1866 and disestablished in 1952, when it was merged into the new Inland Revenue Department. A major source of this revenue was derived from death duties, gift duties, and stamp duties on legal documents. It comprised 11 District Offices, all of

which possessed a collection of various revenue specific seals and 1 “official seal”. Every instrument used to collect revenue was impressed upon with an official seal of the district office, which denoted a duty or fine had been paid. The impression seal was a metal engraved seal die, affixed to a press mechanism, used to make a raised impression on documents to denote them as official.

#### 4. Precedent / Context

An earlier transfer of Stamp Duty Office records provides excellent context for this appraisal, as it includes a file with very detailed information on how and why the seals were replaced in 1918. These events can be summarised as:<sup>1</sup>

- The District Offices complained to Head Office that the seals were wearing thin, as the result of 50 years of use.
- Head Office subsequently requested an imprint of all 11 seals from the District Offices.
- Replacement tenders were received from New Zealand, Australian and British companies.
- £30 was paid to the successful London based company for the replacement seals.

The seals appraised here are either the ones sent to Head Office for replacement in 1918, or the replacements themselves, sent back to Head Office following the disestablishment of the Stamp Duties Office in 1952.

#### 5. Recommendation:

The seals have value as significant historical and corporate objects. They were used to mark many documents from throughout the country as “official”, as well as denote the collection of government revenue for a period of 96 years. As such, it is recommended that:

- 1 of each official seal with a District Office centre piece is retained as public archives.
- 1 of each other type of assorted seal is retained as public archives.
- Each “VR” seal and stamp is retained as public archives.
- 1 set of pins and plugs used to hold the seals in place and make dates are retained as public archives.
- Any duplicate seals or accessories are destroyed.

Signed:

Date:

MANAGER, APPRAISAL

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<sup>1</sup> See Archives NZ accession W2739