

Death Duty Registers

Succession, Legacy, and Residuary Duty Registers

Under the Stamp Duties Act of 1866, the estates of dead persons for which probate had been granted had to pay three types of duty: succession duty, legacy duty and residuary duty. This Act required that the District Commissioners of Stamp Duties keep a record of duties payable, and those paid. In practice, a register was kept for each type of duty at the district level and a person's name was entered in all three volumes even if they only paid one type of duty.

Unfortunately, only the Legacy Duty Register contains an index of names. To access the Succession Duty Register, use the index in the Legacy Duty Register. Find the year and number within that year which identifies the person you are seeking. This reference (year plus number) applies to both surviving registers. The Residuary Duty Register is not held.

After an enquiry in 1875 (Appendix to the Journal of the House of Representatives H-16), the passing of the Stamp Act 1875 reduced to one the duties payable on the estate of a deceased person. As a result, the registers begun in 1867 to record the three different duties payable were superseded in 1876 by district testamentary registers.

More information on the registers:

[Auckland Succession Duty Register - series 4210](#)

Years held: 1867-1876

The succession duty register has headings for the following entries:

- Date
- Number
- Name of predecessor
- Date of death
- Name of successor
- What relation to deceased
- When succession took place
- When account of succession took place
- Description and nature of property succeeded to/total value/annual value/percent
- Amount of percentage and penalty (if any)
- When paid

Although legacy, residuary and succession duties were superseded in 1876, entries still appear in the registers until 1910. These are all for people who had died before 1876, but whose estates for some reason were not administered until many years later.

[Auckland Legacy Duty Register - series 4209](#)

Years held: 1867-1876

Legacy duty registers have headings for the following entries:

- Date
- Number
- Name of testator or intestate
- Date of will
- Date of death
- Date of probate or administration
- Name of executor or administrator
- Amount sworn under
- Name of legatee or next of kin
- Rate per cent
- Amount of duty and penalty (if any)
- Name of annuitant (this section often contains a brief resume of the will)
- Amount of annuity
- How payable
- Value of annuity
- Rate per cent
- Amount of duty and penalty (if any)
- When paid

The indexes in the legacy duty registers provide access to entries in the Auckland succession duty register [BBCB 4210 1 \(R179284\)](#), and residuary duty registers, (not held), which do not have their own indexes. All three entries in the registers have the same yearly consecutive number.

[Testamentary Registers - series 4208](#)

Years held: 1876-1961; 1964-1968

Duty was payable on all estates for which probate was granted. Archives New Zealand's Auckland Regional Office holds Testamentary Registers created from 1876 by the Stamp Duty Office and its successor, the Inland Revenue Department, to record the duty payable on the estates of all deceased persons and when they were paid.

These registers are a valuable source for family research, as they contain detailed information about deceased persons' estates. They also contain the probate file number and initials of the relevant court (where applicable). This can be found at the bottom left of the death duty entry.

Under the Stamp Act of 1875, every administrator of a will was required to file a statement with the District Commissioner or Deputy Commissioner of Stamp Duties, recording all the personal property which belonged to the deceased at the time of his or her death. This included debts due and the value of all real property. This statement was used to assess the amount of duty to be paid by the heirs, which was recorded in the Stamp Office district register and marked off as having been paid.

After the duty had been paid, the commissioner would issue the grant of administration, which had been forwarded by the Registrar of the District Supreme Court, to whoever was entitled to receive it.

Like the succession, legacy and residuary duty registers, testamentary registers were kept at two levels: an original at the district office level, and a duplicate copy for each district at the head office.

Each register from 1876 to 1961 contains its own alphabetical index.

A register entry will include most, but usually not all, of the following information:

- Name of testator or intestate person
- Place of residence
- Occupation
- Date of entry
- Exact date of death
- Date of administration, and sometimes name/s of administrator/s
- When statement was filed
- Net value of property, and other details relating to the estate
- Brief summary of the will
- Name/s of beneficiaries, and their relation to the deceased
- Amount of share of beneficiary
- Name/s of solicitor
- Payment of duty details
- Probate number and initials of the relevant court, if will probated

ACCESS

Access to the Testamentary Registers dated **after 1921** is restricted. Written permission to view registers after 1921 must be obtained from the Inland Revenue Department.

[Native Succession Order Registers - series 4243](#)

Years held: 1887-1904; 1911-1964

Under the Death Duties Act 1909 and subsequent legislation, a duplicate copy of every succession order made by the Māori (Native) Land Court or Native Appellate Court had to be sent to the Commissioner of Stamps, who would register and assess the duty payable on the property. Only when this duty had been paid was the succession legally allowed to take place. All the registers are indexed by the name of the deceased.

A register entry will include the following information:

- Number and date of entry
- Name of deceased
- Name/s of successor/s, and usually where the property was situated
- Value of succession
- Duty assessed
- Date of payment
- Māori Land Court number

These (Inland Revenue) succession registers differ from those created by the Māori Land Court or Land Titles Office, which relate to land transferred rather than duties paid.

ACCESS

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[New Zealand Estate Index - series 4283](#)

Years held: 1921-1973

These indexes cover all estates of deceased persons in New Zealand between 1921 and 1973. Entries are listed alphabetically by surname. Information provided is name, district, year and testamentary number, which corresponds to the person's listing in the relevant testamentary register (See above). The NZ Estate indexes are useful for those people trying to track down the year and court in which a particular estate was administered, though most probate files are now listed by name in Archway.

Gift Registers - series 4244

Years held: 1954-1955

These registers created by the Inland Revenue Department record details of gifts of property to individuals.

Details found in the registers include:

- Number
- Donor
- Donee
- Particulars of Property
- Date
- Value
- Duty
- Receipt, Date Paid.

ACCESS

Access to the Gift Registers is restricted. Written permission to view registers must be obtained from the Inland Revenue Department.

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