

No. 54.—Petition of J. H. EDWARDS, of Auckland

PRAYING for compensation for alleged wrongful dismissal.

I have the honour to report that the Committee has carefully considered the petition, and has no recommendation to make.

7th October, 1946.

No. 31.—Petition of W. L. JACKSON, of Wellington

PRAYING for a compassionate grant on account of an accident sustained in the course of his employment.

I have the honour to report that the Committee has carefully considered the petition, and has no recommendation to make.

The Committee regrets that because of the special facts of this case, and the view taken of them by the Courts, there are no grounds known to the Committee upon which it could ask the Crown to assist the petitioner, but we feel bound to add an expression of our sympathy for him.

7th October, 1946.

No. 1.—Petition of ANNIE HAWKINS and E. P. HAWKINS, of Taradale

PRAYING for remission of gift and death duties in respect of the estate of Thomas Hawkins, deceased.

I have the honour to report that the Committee has carefully considered the petition, and recommends that it be referred to the Government for most favourable consideration.

In support of its recommendation the Committee desires to submit the following opinion :—

- (1) We feel that gift duty of £150 was properly due and payable in respect of a gift of £3,000 alleged to have been made by the late Thomas Hawkins towards the end of 1920 or early 1921.
- (2) It seems to be beyond doubt that the said duty would be payable whether the gift was made to the son, Michael, alone or to the three children, Michael, Annie, and Edmund, in equal shares.
- (3) We are strongly of opinion, from the evidence placed before us, that the gift was made to the children in equal shares and that, by arrangement between the parties, the administration of their gift was entrusted to the eldest son, Michael, as a common fund to be dealt with by him in the interest of all.
- (4) For these reasons, we feel that in the administration of the estate of the son, Michael, now deceased, regard should be had to the fact that a capital sum of £2,000 belongs in equal shares to his sister and brother, and that such sum forms no part of the dutiable estate of the said son, Michael.

10th October, 1946.

No. 6.—Petition of F. G. BASKETT and Another, of Auckland

PRAYING for a reassessment and a refund of succession duty.

I have the honour to report that the Committee has carefully considered the petition, and recommends that it be referred to the Government for most favourable consideration.

10th October, 1946.

No. 25.—Petition of MARTHA M. LYMBURN, of Kingsland, Auckland

PRAYING for adequate provision from the estate of the late Edwin Mander.

I have the honour to report that the Committee has carefully considered the petition, and recommends that it be referred to the Government for most favourable consideration.