

REPORT ON LEGISLATION PASSED BY THE GENERAL ASSEMBLY OF NEW ZEALAND IN THE SESSION
ENDING ON THE 30TH DAY OF DECEMBER, 1909.

For the information of His Excellency the Governor, I beg to report as follows:—

1. The synopsis attached hereto relates to the Acts passed by the General Assembly of New Zealand during the session which ended on the 30th day of December, 1909.

2. In my opinion nothing in these Acts is repugnant to the law of England.

Dated at Wellington this 5th day of January, 1909.

J. G. FINDLAY,
Attorney-General.

SYNOPSIS OF ACTS PASSED BY THE GENERAL ASSEMBLY OF NEW ZEALAND IN THE YEAR 1909.

Session I, ending 17th June, 1909.

Public General Acts.

No. 1. The Finance Act, 1909 (Session I). Reported upon on the 5th day of July, 1909.

Session II, ending 30th December, 1909.

Public General Acts.

No. 2. The Imprest Supply Act, 1909: Applying the sum of £708,000 from the Public Account, and the sum of £14,000 from other specified accounts, to the service of the year ending 31st March, 1910.

No. 3. The Aid to Public Works and Land Settlement Act, 1909: Authorising the raising of £1,000,000, to be charged upon the revenues of New Zealand, for the following public purposes:—

- (a.) The construction of railways.
- (b.) The purchase of rolling-stock, &c.
- (c.) The construction of roads, bridges, and other works in respect of land-settlement and the development of goldfields.
- (d.) Other public purposes not specifically referred to.

No. 4. The Land-tax and Income-tax Act, 1909: Imposing a land-tax and an income-tax for the year ending the 31st March, 1910.

No. 5. The Imprest Supply Act, 1909 (No. 2): Applying the sum of £708,000 from the Public Account, and the sum of £14,000 from other specified accounts, to the service of the year ending the 31st March, 1910.

No. 6. The Imprest Supply Act, 1909 (No. 3): Applying the sum of £480,000 from the Public Account, and the sum of £14,000 from other specified accounts, to the service of the year ending the 31st March, 1910.

No. 7. The Designation of Districts Amendment Act, 1909: Authorising the Governor, at the request or with the consent of the local authority of a borough, county, road district, or town district, to alter the name of any such district.

No. 8. The Land Settlement Finance Act, 1909: Making further provision for the closer settlement of land by the establishment of land settlement associations assisted by the guarantee of the State. In accordance with the terms of this Act, any five or more persons may agree to be incorporated as a land settlement association, for the purpose of purchasing a block of land for subdivision among the members of that association, in areas of from 50 to 200 acres each. The agreement for incorporation is subject to the approval and confirmation of the Governor in Council. The Public Trustee is to act as the agent of the association for all purposes.

For the purpose of raising money for the purchase of land by it, the association may issue debentures which shall be guaranteed by the State, but not more than £500,000 shall be so guaranteed in any financial year.

On the completion of the transfer to the association, separate transfers of the various allotments are made in favour of the members of the association in accordance with the terms of the agreement, at least 4 per cent. of the purchase-money being paid at the date of the transfer, and the purchasing member executes a legal mortgage in favour of the association in respect of the balance. The purchase must be completed within twenty years from the date of the mortgage by the purchaser to the association. The interest of any person in any land agreed to be purchased by him from an association under this Act shall not be capable of being assigned, charged, or otherwise disposed of.

No. 9. The Naval Defence Act, 1909: Making provision for the gift of a ship of war to His Majesty the King. The Minister of Finance is authorised to contract for the building and complete arming and equipment of a ship of war, in the United Kingdom, costing not more than £2,000,000. The said ship is to be the property of His Majesty in respect of the Government of the United Kingdom, and is to be free from any control and authority exercised by the New Zealand Government. For the purpose of this Act, the Minister may raise a loan of £2,000,000, and in respect of that loan shall annually pay to the Public Trustee as a sinking fund an amount equal to 4 per centum of the principal sum.

No. 10. The Death Duties Act, 1909: An Act making better provision for the payment of duties on the estates of deceased persons, and on property disposed of by way of gift. This Act repeals the Death Duties Act, 1908, which imposed a single duty calculated on the final balance of the real and personal estate, with an additional percentage for property passing to strangers in blood. The present Act imposes two separate duties in respect of the property of a deceased person—namely, succession duty and estate duty. Succession duty is determined by reference to the