

1912, No. 8. The Gold Duty Amendment Act, 1912: This Act authorizes the Governor, by Order in Council, to make regulations exempting jewellers' and dentists' gold-sweepings from the payment of duty on exportation.

1912, No. 9. The Imprest Supply Act, 1912 (No. 4): This Act applies a sum of £799,000 out of the Public Account, and a sum of £15,800 out of other accounts, for the service of the year ending 31st March, 1913.

1912, No. 10. The Land and Income Assessment Amendment Act, 1912: This Act amends in various particulars the Land and Income Assessment Act, 1908. In particular, it provides as follows:—

Section 6 declares that where an agent, directly or indirectly, sells or disposes of property of his principal, the principal shall be deemed to be carrying on business in New Zealand, and shall be liable to pay income-tax accordingly.

Section 7 empowers the agent of a non-resident trader to apply any moneys of his principal which may be in his possession or under his control, in the payment of any tax payable by the principal.

Section 17 repeals the existing provisions as to objections to assessments of land-tax or of income-tax, and sections 18 to 34 make new provisions in respect thereof.

For computing the value of the property of a taxpayer for the purposes of the payment of ordinary land-tax, section 36 provides for an exemption not exceeding £3,500 where the taxpayer is a widow with dependent children.

The amending Act also makes a number of administrative amendments of the principal Act. Section 43 repeals sections 51 and 52 and the Second Schedule to the principal Act (setting out the scale of graduated land-tax), and the rate of graduated tax is hereafter to be fixed in the annual Land-tax and Income-tax Act.

1912, No. 11. The Land-tax and Income-tax Act, 1912: This Act imposes, at the rates therein expressed, a land-tax (comprising ordinary and graduated land-tax) and an income-tax for the current year.

1912, No. 12. The Justices of the Peace Amendment Act, 1912: The object of this Act is to enable the Crown to provide counsel for persons accused of indictable offences in cases where the means of such persons are insufficient to enable them to obtain such aid, and the Judge at the trial or the Justices at the original hearing deem it expedient in the interests of justice (having regard to the circumstances of the case) that assistance should be so provided.

1912, No. 13. The Pharmacy Amendment Act, 1912: This Act amends in various particulars the provisions of the Pharmacy Act, 1908. In particular, section 7 extends the provisions of the last-mentioned Act as to the reciprocal recognition of persons registered as chemists in other parts of the British dominions; section 8 exempts registered chemists from the obligation of service on juries; and section 9 renders it unlawful for chemists to pay commissions on the prescriptions of medical practitioners.

1912, No. 14. The Auckland University College Amendment Act, 1912: This Act alters the constitution of the Council of the Auckland University College, and provides for the method of the election or appointment of the members thereof.

1912, No. 15. The Valuation of Land Amendment Act, 1912: This Act amends in various particulars the provisions of the Valuation of Land Act, 1908.

1912, No. 16. The Local Authorities Superannuation Amendment Act, 1912: This Act empowers a local authority, on establishing a scheme under the principal Act, to provide for the payment of an additional retiring-allowance to members in respect of their service prior to the establishment of the fund. Section 3 limits the amount of retiring-allowances to a sum not exceeding in any case £300 per annum.

1912, No. 17. The Public Trust Office Amendment Act, 1912: This Act makes various amendments of the Public Trust Office Act, 1908. In particular, it provides as follows:—

Section 2 empowers the Governor to appoint four Deputy Public Trustees, to be stationed respectively in Auckland, Christchurch, Dunedin, and some specified town in the Wellington Provincial District. Every such Deputy is empowered to exercise such of the powers of the Public Trustee as may from time to time be delegated to him by writing under the hand of the Public Trustee.

Other sections provide, *inter alia*, for,—

(a.) The better investment of moneys in the common fund:

(b.) The administration by the Public Trustee of funds raised by public subscription or otherwise for the relief of persons in indigent circumstances:

(c.) Advances (without further authority) in respect of an infant's share of any estate being administered by the Public Trustee towards the maintenance, education, or advancement of the infant:

(d.) Advances in respect of any beneficiary's share of an estate being administered by the Public Trustee, not exceeding one-half of the estimated value of that share:

(e.) The inclusion of certain leasehold interests in the classes of security on which capital funds in the hands of the Public Trustee may be invested.

1912, No. 18. The Births and Deaths Registration Amendment Act, 1912: This Act amends the Births and Deaths Registration Act, 1908, in various particulars, the amendments being almost exclusively of an administrative nature.

1912, No. 19. The Imprest Supply Act, 1912 (No. 5): This Act applies the sum of £731,000 out of the Public Account, and £14,900 out of other specified accounts, to the service of the year ending 31st March, 1913.