

relationship that existed between the deceased and the beneficiary; estate duty has no reference to succession, but is determined wholly by reference to the value of the property left by the deceased.

The rate of estate duty varies from 1 per cent. on estates of from £500 to £1,000, up to a maximum duty of 15 per cent. But in certain cases the value of the interest of the widow in the estate of the deceased (up to £5,000) is not deemed to form part of the final balance of the estate of the deceased for the purposes of estate duty.

The rate of succession duty varies, according to the relationship of the successor, from 2 per cent. to 10 per cent. in the case of succession of a value not exceeding £20,000; the duty on the excess of a succession over £20,000 is twice that payable by the successor on account of the first £20,000 value of his succession. The wife, or any descendant of a deceased person, is exempt from the payment of succession duty on all successions not exceeding £20,000 in value. Exemption is also made in favour of charitable trusts.

Part IV of the Act provides for the imposition of a "gift duty" on all gifts exceeding £500 in value.

No. 11. Hospitals and Charitable Institutions Act, 1909: Consolidates and amends the law relating to public hospitals and charitable institutions, the distribution of charitable aid, and the establishment of private hospitals.

The whole of New Zealand is divided into thirty-six hospital districts, for each of which there is a Hospital and Charitable Aid Board, the members of which are elected by the electors of the local authorities of the districts included within the boundaries of the hospital districts. The existing Hospital Boards and Hospitals and Charitable Aid Boards cease to exist upon the coming into force of the new Act, and all their assets and liabilities, and their rights and duties, pass automatically to the Boards, which are respectively declared to be successors of the old Boards.

Government subsidies varying from 10s. to 24s. 3d. in the pound are payable to the various Boards in respect of bequests, voluntary contributions, or contributions received from local authorities, and the difference between the estimated expenditure for the year and the estimated income from all sources other than contributions from local authorities is apportioned between the local authorities of the district, and paid by them in accordance with that apportionment.

Certain specified institutions known as "Separate Institutions" are continued, but become subject to those provisions of the Act which relate thereto. The provisions of the Hospitals and Charitable Institutions Act, 1908, as to private hospitals are repealed and re-enacted by this Act.

No. 12. The Friendly Societies Act, 1909: This Act consolidates and amends the law relating to friendly and certain other specified societies, and brings the law into conformity with legislation of the Imperial Parliament. (See Imperial Friendly Societies Act, 1897.)

No. 13. The Inferior Courts Procedure Act, 1909: This Act makes further provision for insuring the validity of the judicial proceedings of Inferior Courts, notwithstanding technical or formal errors. "Inferior Court" is defined as:—

- (a.) A Magistrate's Court.
- (b.) A Warden's Court.
- (c.) A Magistrate, Justice of the Peace, Coroner, or Warden in respect of the exercise of any judicial authority conferred upon him by any Act.

The purpose of the Act is to simplify the procedure of the Courts affected, and to avoid the miscarriage of justice by reason of purely technical defects.

No. 14. The Industrial Schools Amendment Act, 1909: This Act provides that where, in the opinion of the Minister of Education, an inmate of an industrial school is morally degenerate, application may be made to a Magistrate to extend the period of the detention of that inmate for a further period of four years. On the expiration of such extended period, application may be similarly made for a further extension, and so on from time to time.

No. 15. The Native Land Act, 1909: This Act is an amendment and a consolidation of the Native land law of New Zealand, and comes into operation on the 31st day of March, 1910. Upwards of seventy Acts dealing with Native land have been consolidated, and legislation extending over a period of forty years has been brought up to date, inconsistencies of the law have been eradicated, imperfections cured, and doubts as to the interpretation of the old law settled. The Act is divided into twenty-three parts, and contains 441 sections. Among other things, provision is made or continued with respect to the Native Land Court and the Native Appellate Court, and Maori Land Boards; customary land (*i.e.*, land vested in the Crown, but held by Natives in accordance with Native custom or usages); the partition and exchange of Native freehold land; Native succession in accordance with will or upon intestacy; the adoption, marriage, and disabilities of Natives; the alienation and settlement of Native land; the construction of roads and the making of surveys of Native land; the licensing and examination of interpreters of the Maori language; financial provisions for the administration of the Act.

No. 16. King-country Licenses Act, 1909: Validating Proclamations under section 272 of the Licensing Act, 1908; prohibiting the grant of licenses in certain areas specified in those Proclamations.

No. 17. The Stamp Duties Amendment Act, 1909: Increasing from $1\frac{1}{2}$ per cent. to $2\frac{1}{2}$ per cent. the rate of duty imposed by the Stamp Duties Act, 1908, upon the gross takings of totalisators; imposing a duty of $2\frac{1}{2}$ per cent. on the receipts of racing clubs and other associations for the conduct of horse-racing in respect of payments for admission to the racecourse, or other payments; and increasing (from 10s. to 15s. per centum) the duty payable on the issue of bank-notes.

No. 18. The Coal-mines Amendment Act, 1909: Making various amendments of the Coal-mines Act, 1908.

No. 19. The Public Works Amendment Act, 1909: Amending in various ways the Public Works Act, 1908.