

2139. We have a written communication from Judge Mackay?—This is a very good instance of one of the extraordinary complications that have arisen, and which clearly were never intended by the Legislature. The intention of the Legislature seems to have been to provide for the removal not simply of the existing restrictions at the time of the passing of the Act, but also restrictions that might subsequently be imposed. At the present time, owing to the extraordinary confusion of the Acts, the intention of the law is obscure, and it seems that there is no provision by which the Governor, or anybody, can remove certain restrictions on land.

2140. *Mr. Carroll.*] You mean restrictions on absolute alienation?—Yes; or any restrictions at all.

2141. *Mr. Rees.*] Either leasing or selling?—Yes.

2142. *Mr. Carroll.*] There are some blocks that may be leased. Of course, I suppose that generally the restrictions were intended to be only temporary in many cases?

2143. *Mr. Rees.*] The witness means that, owing to the confusion of the statutes, there is no provision for removing these restrictions at all—neither by the Governor nor by the Court?—I do not know whether I am at liberty to refer to the expenses incurred in dealing with Native land.

2144. Certainly. We want all the information we can get from those who are acquainted with such matters?—Of course, I am only speaking from my own experience. I am sure that it is not only unfair but unconstitutional that people dealing with Native land should be fleeced in the way they are now by the exorbitant charges imposed. I do not say those imposts are illegal, but I feel certain it was never contemplated that they would amount to the large sums they do. The person dealing may not have had previous experience. He may be a *bond fide* settler going for the first time to take up a block of land, and he has entered into a contract on his own account with the Natives for lease or purchase at a certain consideration. If he is wise, he next consults a lawyer, and has a search made, which elicits the fact that there is a large number of Native Land Court fees outstanding, which he has to pay, and an enormous survey-lien which he is also called upon to pay. The piece of land for which he is negotiating may be 100 acres out of, say, 1,000 covered by the lien. He is told, however, that he must pay the whole of the survey-lien on the 1,000 acres, because there is no person who can or will apportion the survey-lien to the 100 acres. He then has his deeds prepared, and he pays interpreters in different places where signatures have to be obtained for the usual indorsement and the interpretation. He then takes his deed to the Stamp Office, as he has to have it stamped before it passes the Trust Commissioner. He is there told that rates have been accumulating upon this block of land since the year 1, and he is mulcted, first of all, in a proportion of the rates that have accumulated on the land. He has probably had some difficulty in getting all the signatures, and perhaps he has not been able, through the Natives living in different parts, and through the difficulties that are always connected with the obtaining of Native signatures, to get all the signatures within the three months from the date of the first signature. The Stamp Office then proceed to assess the duty. They first of all assess the Native duty of 10 per cent. upon the capital value of the lease, or 10 per cent. upon the principal.

2145. *Mr. Carroll.*] That is in the case of a sale?—Yes. They then tell him that, as he has not presented the deed within the prescribed three months from the date of the first execution, therefore he must pay 100 per cent. fine upon this 10 per cent. duty. And in this connection I should like to point out what is an unequal system of stamping in the case of Native lands. It is perfectly true that the Native owners should pay the Native Land Court fees, survey-liens, and deceased's estates duties; but it nearly always ends in the purchaser paying. Consequently he ought to allow for those payments in the amount of the purchase-money, and the consideration mentioned in the deed may therefore be less than the property-tax value of the land. The Stamp Office, notwithstanding, assess on the property-tax value, and duty has to be paid on that value. But the Office are also very careful, if the consideration is in excess of the property-tax value, to assess on the consideration. But to continue. Then they tell him that the ordinary duty is at the rate of 7s. 6d. upon every £50 (in the case of a purchase), and that he is fined the maximum penalty for the ordinary duty also.

2146. *Mr. Rees.*] That is, 21½ per cent. he has got to pay in duties. That is good?—He then has to pay the fee required in the Trust Commissioner's Court, and the Trust Commissioner may make requisitions before giving his certificate. Either before or after he has passed the Trust Commissioner for adult signatures, he has to go to the Supreme Court for the passing of the alienation of minors' interests by the trustees. There are certain affidavits and fees which have to be made and paid in the Supreme Court, and he has to pay his lawyer's bill for going before the Judge.

2147. *Mr. Carroll.*] Then, there are the succession duties?—Yes, you are quite right; they come in in the registration. After he has got his deed through these ordeals he presents it for registration. He is then informed that it appears that he has been purchasing from some successors. Evidence is required that the succession duties on the succession orders have been paid. He probably has never heard about the succession duties at all, but he is told that he cannot register until he pays them. He then has to go to the trouble of getting from the Property-tax Commissioner an assessment of the deceased Native's share. He then has to prepare the papers for the Stamp Office, and send them up for execution. The interpreter has again to be called in, and the whole business gone over again. When the deceased's estate duties are paid—and he has also to pay fees for copies of the succession orders to be lodged with his deeds—he then is told that upon payment of certain other fees, and probably one or two liens which were omitted before, he will get his deeds registered.

2148. *Mr. Rees.*] After all that is done he may be told that his title is not good?—Yes, a caveat may be lodged. A petition may be presented to Parliament complaining of the whole transaction. Then the petition is considered by the Native Affairs Committee, and the unfortunate man has to come down to Wellington, attend before this Committee, and pay all his witnesses' expenses. The Native Affairs Committee refer the petition to the Government; and the Government may order a further inquiry to be made by the Trust Commissioner. During the recess the Trust