

Commissioner holds the inquiry, and states that he is satisfied with the transaction, and thinks that the title ought to issue. By the time that this inquiry is over another session has come round, and a further petition is presented complaining about the Trust Commissioner's inquiry; and a new member of Parliament may come upon the scene—entirely new to the whole of the previous transactions—and he thinks there has been great unfairness towards the Natives, and the whole business is raked up in Parliament. In the meantime the subject of all these processes has had probably to pay the expenses of bringing his witnesses forward for the second inquiry by the Trust Commissioner. It is possible, then, the case may become the subject of Supreme Court proceedings.

This is a shocking state of affairs. It is a scandal in a civilised country. It has never been ascertained why this impost of the 10-per-cent. duty should be levied upon Native transactions; but in any case, supposing it is necessary, it is most unfair that the 10-per-cent. penalty should be inflicted in the same way as in deeds between Europeans.—It was not so intended, and it is only by accident that it is so. Under the Native Land Alienation Act there was a special provision for the payment of a Native duty; but in the Stamp Act of 1882, and the subsequent Amendment Act of 1885, the Native duty was included in the general Stamp Act, and the provisions of the general Stamp Act came to be applied to the Native duty as well. It is manifestly impossible in some cases, on account of some of the difficulties that I have mentioned, and on account of the Natives living so far apart, to get the signatures within the time limited by the Act; and it was never intended that dealers with Native lands should be treated in that way, and there could be no harm, therefore, in making the Act more liberal as regards Native duty.

2149. By reverting to the original position?—At any rate, that no fine whatever should be inflicted until the person dealing has had, say, three months at least to get the signatures. At present he is fined 25 per cent. if his deed is presented more than one month after the first execution, and within three months.

2150. *Mr. Carroll.*] At the end of the three months, whether or not you have obtained all the signatures of owners in that block of land, are you compelled to pay the duties to avoid a fine?—The Stamp Office date from the first signature, and, whether you obtain the rest or not, you have to pay. The only safe way is to pay the duty though you may not have got all the signatures.

2151. In the event of your not completing the title and of your having to throw it up, is there any provision for refunding the stamp duty?—Yes; you can get a refund.

2152. *Mr. Rees.*] I thought there was no provision to meet such a case, it being held that as you have obtained some of the signatures you have some title?—I do not think the Stamp Office shut you out altogether from getting a refund where they know the dealing is useless.

2153. *Mr. Carroll.*] And in the event of competition, where there are two purchasers endeavouring to secure the block of land, one of them getting so many of the signatures of the owners, and the other so many, does each of these men have to pay stamp duty on the value of the whole concern?—That may happen; and I do not know whether you would be able to get a refund in a case of that sort. If you came to fighting the matter in a Court of law I think it would be obtainable. There is a provision with regard to abatement when the land is subject to lease that should be mentioned with reference to this duty. If the person has paid on the lease, and subsequently purchases, then the duty he has paid on the lease is deducted from the duty on the purchase; but that is only in the case of the purchaser himself. A duty may have been paid on the lease by the first lessee, and the purchaser may be the assignee of the lease; but, inasmuch as, being assignee, he did not pay the original duty on the lease, he is not entitled to get any deduction at all. So that the mere accident of the person being the assignee of the lease precludes him from the advantage conferred on the original dealer. So long as the State gets the duty, why should there be this distinction?

2154. *Mr. Rees.*] In respect of all these matters, would it be just to say generally that the Native-land laws, under which the alienation of land is conducted at the present time, are in a state of confusion, and all want remedying?—I think so. And I think I am not exaggerating the position when I say that, generally speaking, no lawyer can honestly advise a client of his to have anything whatever to do with Native-land dealings.

2155. In relation to existing disputes between Natives and Europeans as to titles, do you think it would be a proper thing to erect a tribunal with power to finally and absolutely decide without any appeal?—Certainly.

2156. In regard to matters in regard to which there are mere technicalities in the way—of course you are aware there are cases in which mere technical flaws may be considered to exist—such a tribunal, being satisfied that there is no contentious matter involved, should be empowered to validate the titles without any reference to Parliament—that is, taking first of all mere cases of omission, non-feasance, and minor matters of the kind, and where there are no questions in dispute between the Maoris and the Europeans?—Yes, I think so.

2157. Then, in regard to cases in which there are disputes, what would you say about these where the merits are in question—how should they be dealt with?—After the failure of Judge Edwards and the other Commissioner, I am not prepared to suggest any other way. I thought that the Commission which he had, embracing the powers of a Supreme Court Judge, and being allowed to consider the cases on their merits, would have sufficed.

2158. But they had only the power to report?—I think they should have had the power of decision.

2159. You think that the tribunal proposed to be set up should have the power, on full examination, to decide?—Yes.

2160. *Mr. Carroll.*] That is what was wanted in the case of the Edwards Commission?—Yes. It is understood that you eliminate cases of fraud. * It is the relief of fair cases which is wanted; and the tribunal ought to have power to refuse to allow any cases to go through which are tainted with fraud.