

beneficiaries are affected; also that it may be necessary to postpone the distribution of the estate during the continuance of the annuity. If this was not the intention of the Legislature the Act should be amended so as to empower the Court to grant a lump sum, and direct a proportionate abatement of the shares of all beneficiaries under the will.

9. "THE WORKERS' COMPENSATION FOR ACCIDENTS ACT, 1900."

Section 9 provides that, where the claimant, instead of claiming under the Act, elects to sue but fails in his action, the Court may assess the compensation to which he would have been entitled under the Act, and give a certificate as to the amount thereof after deducting the costs of the action. Section 10 provides that the certificate shall "have the force and effect of an award under the Industrial Conciliation Act."

This does not, in terms, say that the certificate shall be deemed to be an award, and hence the question arises whether jurisdiction to deal with it remains with the adjudicating Court or is transferred to the Arbitration Court. The point is of practical importance, as in the latter case the Arbitration Court would have power to vary the certificate by ordering payment of a lump sum in satisfaction of a weekly sum.

We suggest that the jurisdiction be distinctly transferred to the Arbitration Court by enacting that the Registrar or Clerk of the adjudicating Court shall file an office copy of the certificate with the Clerk of Awards, and thereupon the certificate shall be deemed for all purposes to be an award of the Arbitration Court.

10. RULES AND REGULATIONS MADE UNDER STATUTE BY SUPREME COURT JUDGES.

The existing statutory provisions on this subject are not uniform, and we suggest that in every case where under any Act the power to make rules or regulations is conferred on any Judges of the Supreme Court such power shall hereafter be exercised by any three or more of the Judges, of whom the Chief Justice, or, in his absence, the senior puisne Judge, shall be one, and the rules and regulations shall be subject to the approval of the Governor in Council.

11. PREVIOUS SUGGESTIONS.

Of the various suggestions made in our previous reports, some have been adopted, and, of the others, we consider ourselves justified in again submitting the following:—

(1.) *Copyright Acts.*

"The International Copyright Act, 1886" (Imperial) is in force in New Zealand, but it has been judicially decided that it does not by implication repeal the New Zealand Copyright Ordinance of 1842. There are thus two conflicting enactments in operation. To remove this anomaly we suggest that the whole copyright law be consolidated by adapting the provisions of the Imperial Act so far as applicable.

(2.) *The Criminal Code Act.*

In our opinion the Act might with advantage be amended on the following points:—

(a.) The existing provisions for substituting one place of trial for another are based on the assumption (which no longer holds) that the jurisdiction of the Judges is limited to specified districts. We suggest that these provisions be dropped, and the Court of commitment be made the Court of trial, with power to that Court to change it on cause shown.

(b.) The existing mode of proving a previous conviction is often needlessly cumbersome and expensive, as it involves a fresh trial before a fresh jury. We suggest that the proof be left to the Judge (as it is merely a matter of producing the record and proving the identity), with provision that any question of disputed identity shall be determined by a jury. This would dispense with the necessity of a second trial, except where the identity of the prisoner is disputed.

(3.) *Deceased Persons' Estates Duties Act.*

(a.) The existing Acts made no provision as to the mode of assessing duty in the case of contingent gifts. Under the Imperial statutes (sections 36 and 37 of "The Succession Duty Act, 1853," and section 17 of "The Legacy Duty Act, 1796") the contingent gift is to be assessed as if absolute, but with provision for adjustment of the proper duty when ascertained.

(b.) The existing statutory provisions for determining the value of real property at the date of death are ambiguous and unsatisfactory.

Under section 5, (a), of the Act of 1881, as amended by section 8 of the Act of 1885, the value as appearing on the valuation roll in force at the time of the death is taken, with power to the Commissioner to add the value of all buildings and improvements put on the land between the date of the last assessment and the date of the death. No provision, however, is made for a deduction where buildings have been destroyed. Section 6 of "The Government Valuation of Land Act Amendment Act, 1903," provides that where, for the purposes of the Deceased Persons' Estates Duties Acts, a valuation of land is required as at a date subsequent or prior to the last valuation thereof, the Valuer-General shall, on the application of the Secretary for Stamps, satisfy himself as to the then value of the land, and, if necessary, make a new valuation thereof. It may well be that the Legislature intended this section to supersede the former provisions, but it does not distinctly say so. We suggest that the point be made clear.

(4.) *Education Reserves Acts.*

The leasing provisions of these Acts are of old date and, moreover, are conflicting. We suggest that they be recast on uniform and modern lines.