

(5.) "*The Marriage Act, 1904.*"

Section 19 of this Act requires that a minor shall not marry without the consent of the parent or guardian. Section 20 empowers a Judge of the Supreme Court to dispense with the parent's consent where the parent is *non compos mentis*, or with the guardian's consent where it is withheld unreasonably or from undue motives. Thus there is no power to dispense with the parent's consent where it is withheld unreasonably or from undue motives. This power existed under "*The Marriage Act, 1854,*" but appears to have been inadvertently dropped in the Act of 1880, of which the Act of 1904 is a compilation.

We suggest that the Act be amended by extending the powers of the Judge under section 20 to every case where the consent is withheld unreasonably or from undue motives, or the parent or guardian whose consent is required is *non compos mentis*.

(6.) "*The Rating Act, 1894.*"

As the result of judgments of the Court of Appeal it would appear that the decision of the Assessment Court is final on the question of value only, and not on the questions whether the property is rateable or the objector is liable as occupier. This view is consonant with reason and convenience, for the latter questions may turn on fine points of law with which the Assessment Court is not as competent to deal as is the Supreme Court. The Act, however, is not quite clear on the point, and we suggest that it be made clear by amendment.

(7.) "*The Stamp Act, 1882.*"

(a.) This Act provides for the appointment of Deputy Commissioners, who stamp documents and perform other departmental duties in various parts of the colony. The Commissioner himself, however, is a responsible Minister of the Crown. The Act was framed on the Victorian statute, but there the Commissioner was the permanent head of the Department, not a Minister. We suggest that the anomaly be removed by altering the title of the Minister to "*Minister of Stamps,*" and the title of the Secretary to "*Commissioner,*" thus following the analogy of the Land and Income Assessment Acts.

If this alteration is made, then, for uniformity, the Commissioner of Customs should become "*Minister of Customs.*"

(b.) Appeals from assessments: Under the existing law the Crown must pay costs unless the Commissioner's assessment is sustained as a whole; hence where it is confirmed in part only he pays costs. It seems to us to be equitable that the costs should be in the discretion of the Court, having regard to the extent to which the assessment is confirmed or otherwise, thus following the analogy of other cases.

Respectfully submitting the foregoing matters for Your Excellency's consideration,

We have, &c.,

ROBERT STOUT,	} Commissioners.
FRED. FITCHETT,	
W. S. REID,	

Wellington, 23rd August, 1906.

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