

CUSTOMS LAW.

In the table of prohibited goods in section 66 of the Act of 1882 (section 91 and Third Schedule of the Consolidation Act) we have added a final item to include generally any other goods, the importation of which is prohibited by or under any Act.

Under section 67 of the same Act (Arms, &c., may be prohibited) the prohibition might be by either Proclamation or Order in Council. The dual procedure is unnecessary, and might lead to confusion—hence the reference to Proclamation is omitted (section 93 of the Consolidation Act).

DEATH DUTIES.

Section 2 of the Act of 1881 is dropped in favour of the simpler and more effective provisions of section 1, (3), (4), and (5), of the Consolidation Act.

DISTILLATION.

Section 2 of the Act of 1891 (section 12 of the Consolidation Act) fixes a limit of 40 per centum of proof-spirit for New Zealand wines. This conflicts with the Licensing Act (section 77), which fixes a limit of 20 per centum.

The matter is one for the Legislature.

DISTRICT RAILWAYS.

Section 24 of the District Railways Purchasing Act, 1885," provides that sections 75 to 85 of "The District Railways Act, 1877," shall not apply to any railway authorised under the District Railways Acts. The sections in question contained rating provisions, and had been repealed by "The District Railways Act, 1882," which in sections 9 to 15 substituted a different mode of rating. Presumably section 24 of the Act of 1885 was intended to apply to these substituted provisions, and we have so regarded it. The substituted provisions have been accordingly omitted, as also the consequential provisions of the amending Act (No. 39) of 1883. We have also omitted sections 7, 8, and 9 of the Act of 1882, which provide for a State guarantee of interest, as, in our opinion, these sections hang upon the rating provisions, and fall with them.

Speaking generally, we may observe that these Acts, as also the Railways Construction and Land Acts, are very imperfect, owing to the conflicting nature of the amending provisions. There are at present no district railways in existence; but, of course, while the Act remains there is nothing to prevent such railways being commenced under its provisions.

EDUCATION ACT.

To meet the case of town districts that do not form part of the county, they are expressly mentioned in the description of education districts set out in the Second Schedule. This appears to be necessary.

Section 16, (2), of "The Teachers' Superannuation Act, 1906," speaks of "separate endowed schools" (section 245 of the Consolidation Act). In the absence of a definition (and there is none), it is impossible to say what schools are meant. This is for the Legislature.

EDUCATION RESERVES.

Section 25 of "The Education Act Amendment Act, 1907," amends section 15 of "The Education Reserves Act, 1877," by requiring the consent of the Governor before the School Commissioners or Education Board can set aside land as school-sites. Should not the same consent be required in the case of Trustees of a High School when acting similarly under section 7 of "The Education Reserves Act Amendment Act, 1882"? We have not felt justified in extending the amendment to that case. See section 4 of the Consolidation Act.

FISHERIES.

The Acts consolidated run from 1867 to 1907, and contain many conflicting provisions relating to fresh waters and salt waters. Moreover, in the later Acts the earlier statutes relating to salmon and trout appear to have been overlooked, and great confusion results from this. We have done what we could to harmonise and simplify so far as our powers would allow, but recommend that the Consolidation Act be recast.