

1921, No. 20.—The Maintenance Orders (Facilities for Enforcement) Act, 1921.—This Act, which is made part of the Destitute Persons Act, 1910, is based on and follows closely the Imperial Maintenance Orders (Facilities for Enforcement) Act, 1920.

1921, No. 21.—The Death Duties Act, 1921.—This Act is a consolidation, with slight amendments, of the Death Duties Act, 1909, and other enactments mentioned in the Second Schedule to this Act.

1921, No. 22.—The Aid to Public Works and Land Settlement Act, 1921.—This Act authorizes the borrowing of £5,000,000 under and subject to the provisions of the New Zealand Loans Act, 1908, for the public works and purposes specified in the schedule to this Act.

1921, No. 23.—The Banking Amendment Act, 1921.—The object of this Act is to enable banks to vary the hours during which their business premises shall be open for business on Saturdays.

1921-22, No. 24.—The Counties Amendment Act, 1921-22.—This Act amends in various particulars the Counties Act, 1920. The amendments are all of minor importance.

1921, No. 25.—The Finance Act, 1921 (No. 2).—This Act is divided into Parts as follows: Part I, Land and Income Tax; Part II, Amusements-tax; Part III, Duties payable in respect of Race Meetings; Part IV, Excise Duties.

Part I (Land and Income Tax): Section 3 modifies the provisions of the Land and Income Tax Act, 1918, as to taxation of banking companies. Section 4 makes special provisions applicable where companies prefer to issue debentures free of income-tax. In such cases the income-tax is to be payable by the companies. Section 5 provides for certain deductions from the assessable income of co-operative dairy companies. By section 6 the State Advances Superintendent is required to pay income-tax. Section 8 modifies section 24 of the Land and Income Tax Amendment Act, 1920, by relieving local and public authorities, under certain conditions, from the duty of acting as agents of their debenture-holders. Section 9 makes income-tax payable in respect of contracts of insurance effected with persons or foreign companies not carrying on business in New Zealand. Section 11 makes provision for a rebate of 5 per cent. in respect of prompt payment of income-tax, and section 12 for an allowance by way of interest on income-tax paid in advance. Section 13 empowers the Commissioner of Taxes to allow deductions in respect of contributions by employers to superannuation or benefit funds for employees.

Part II (Amusements-tax): Section 14 provides new rates of amusements-tax, and section 15 repeals the exemption from amusements-tax previously enjoyed by certain societies. The principal effect of this is to impose amusements-tax on charges for admission to sports gatherings.

Part III (Duties payable in respect of Race Meetings): Section 17 increases from 1 to 10 per cent. the tax on stakes. Section 18 increases dividend duty from 6d. to 1s. in the pound. This Part remains in operation until the 31st March, 1924, but provision is made for an extension of that period.

Part IV (Excise Duties): This Part provides for increased rates of duty on beer brewed and tobacco manufactured in New Zealand.

1921-22, No. 26.—The Public Contracts and Local Bodies' Contractors Amendment Act, 1921-22.—This Act, which comes into force on the 1st April, 1922, makes several minor amendments of the Public Contracts and Local Bodies' Contractors Act, 1908.

1921, No. 27.—The Education Amendment Act, 1921.—This Act amends in various particulars the Education Act, 1914. Section 2 abolishes urban school districts. Sections 4 and 5 contain provisions restricting expenditure by Education Boards out of their rebuilding funds and for unauthorized objects. Section 7 provides for the registration and inspection of private schools. Section 11 requires teachers to take the oath of allegiance.

1921, No. 28.—The Mental Defectives Amendment Act, 1921.—This Act makes a number of amendments of the Mental Defectives Act, 1911. Section 2 provides for the administration by the Native Trustee of the estates of Natives of unsound mind. Section 4 extends the powers of the Public Trustee. The Public Trustee is empowered by section 7 to take proceedings on behalf of mental defectives under the Family Protection Act, 1908; by section 8 he may proceed against the committee of a mental defective for a breach of duty, or apply for an injunction to restrain a breach of trust; by section 9 he is empowered to dissolve a partnership of which a mental defective whose estate he is administering is a member. Sections 10 to 13, which are based on sections 261 to 265 of Act No. 2687 of the State of Victoria, provide for reciprocity in the matter of administration of the estates of mentally deficient patients between New Zealand and any other British possession wherein similar laws are in force. Section 11 empowers the Public Trustee, on the certificate of the proper officer in any such British possession, to administer the property in New Zealand of a mental patient confined in that possession. Section 12 provides that an order or declaration in lunacy in another British possession to which the section has been applied by Proclamation under section 10 shall have the like effect in New Zealand on being resealed in the Supreme Court.

1921, No. 29.—The Native Trustee Amendment Act, 1921.—This Act amends in various particulars the Native Trustee Act, 1920, principally with a view to making the same provisions with regard to the establishment of the Native Trust Office as are made by the Public Trust Office Act, 1908, with regard to the Public Trust Office.

1921, No. 30.—The Mortgages and Deposits Extension Act, 1921.—This Act is divided into Parts as follows: Part I, Mortgages; Part II, Deposits; Part III, Repeals.

Part I (Mortgages): This Part is an amendment of the Mortgages Extension Act, 1919. Section 2 extends the definition of "mortgagor" contained in the principal Act. Section 3 extends to the 31st December, 1924, the duration of section 4 of the principal Act, which limits the rights of mortgagees under existing mortgages. Sections 5 and 6 repeal subsection (4) of section 6 and section 7 of the principal Act, which respectively empowered the Supreme Court to increase the