

position of the estate. If the accounts are deficient in any respect the auditor must enumerate the deficiencies.

Beneficiaries in private estates have on various occasions availed themselves of this particular provision of the Act.

#### DISTRIBUTION OF ESTATES TO ALIEN ENEMIES AND GRANT OF ADMINISTRATION OF ESTATES OF ALIEN ENEMIES.

73. Clause 2 of the regulations dated 22nd February, 1916, made under the authority of the War Regulations Act, and continued in force by virtue of the War Regulations Continuance Act, 1920, provides that, save with the consent of the Attorney-General, no person shall make application to the Supreme Court for probate of the will or for letters of administration of the estate of any person who on his death was an alien enemy, wherever resident, or for the resealing in New Zealand of any such probate or letters of administration granted elsewhere. The definition of "alien enemy" in this clause includes any person who was at any time during the late war a subject of any of the enemy Powers.

In view of the fact that treaties of peace with former enemy countries were concluded as under :—

Country.	Name of Treaty.	Date of coming into force of Treaty.
Germany	.. Versailles .. ..	10th January, 1920
Austria	.. St. Germain-en-Laye..	16th July, 1920
Bulgaria	.. Neuilly-sur-Seine ..	9th August, 1920
Hungary	.. Trianon .. ..	26th July, 1921
Turkey	.. Lausanne .. ..	6th August, 1924

there appeared to be no reason to continue restrictions on the right of persons to apply for administration of the estate of any ex-enemy subjects who died subsequently to the coming into force of the respective treaties of peace. The matter was reported by the Public Trustee to the Government, and as a result of this action there was published in the *New Zealand Gazette* of the 20th November, 1924, with the approval of their Honours the Judges of the Supreme Court, an amendment of Supreme Court Rule 531BB relating to applications for probate or letters of administration in the estates of former alien enemies. The amendment provides that it shall not be necessary to obtain the Attorney-General's consent to administration if the deceased died after the coming into force of the treaty of peace with the country of which he had been a subject.

Clause 4 of the regulations quoted above provides that no administrator of the estate of a deceased person shall, without the consent of the Attorney-General, distribute any part of the assets of the deceased to any beneficiary or creditor who was an alien enemy, wherever resident. Since the conclusion of treaties of peace with all the former enemy countries it is obvious that there is no longer any good reason for refusing payment to a beneficiary who prior to the treaty of peace was an alien enemy but who became entitled to his share subsequently to the date of the coming into force of the treaty of peace with his country. On the representations of the Public Trustee made to the Government, an Order in Council was passed on the 22nd September, 1924, providing that no beneficiary or creditor shall for the purposes of this clause be deemed to be an alien enemy if the deceased person in respect of whose estate he is a beneficiary or creditor shall have died subsequently to the coming into force of the treaty of peace with the State of which such beneficiary or creditor was at any time theretofore a subject.

As regards Turkey, it is to be noted that the Treaty of Lausanne does not confer on the Allied Powers a right similar to that conferred by the other treaties to retain private property of subjects of the enemy State at the date of the coming into force of the treaty.

#### DISTRIBUTION OF INTESTATE ESTATES IN ENGLAND.

74. A revolutionary change respecting the devolution of real and personal property on intestacy has been effected in England by the Law of Property Act, 1922.

On the death of a person intestate all his real and personal property is to be held by his personal representative upon trust for sale (except as to money), with power to postpone sale,