

Out of the moneys to arise from the sale, and any ready money, the personal representatives are to pay the funeral expenses and debts of the deceased, and all administration expenses and death duties. The residue is to be distributed as follows :—

(a.) If the deceased leaves a husband or wife, the husband or wife takes—

- (i.) All the personal chattels (furniture, plate, pictures, &c.) absolutely.
- (ii.) £1,000 free of death duties, with interest at 5 per cent. per annum from the date of the death.
- (iii.) The income of half the residue for life if the deceased leaves issue who take a vested interest.
- (iv.) The income of the whole residue for life if the deceased leaves no issue who take a vested interest.

(b.) Subject to the rights of the husband or wife, the whole residue is held on trust for the children of the intestate on what are called the “statutory trusts”—*i.e.*, for all the children who are living at the death of the intestate and attain twenty-one or marry—in equal shares; but if any child dies before the intestate all his issue who survive the intestate and attain twenty-one or marry take *per stirpes* the share of the deceased child.

(c.) If the intestate leaves no issue the residue goes to his father and mother in equal shares, or if only one of them survives, then to that one absolutely.

(d.) If the intestate leaves no issue and no parent the residue will be held in trust for the following persons if living at his death, in the following order :—

- (i.) The brothers and sisters of the whole blood on the “statutory trusts”—*i.e.*, for all brothers and sisters who are living at the death of the intestate and attain twenty-one or marry—in equal shares; but if any brother or sister dies before the intestate all his or her issue who survive the intestate and attain twenty-one or marry take *per stirpes* the share of the deceased brother or sister.
- (ii.) The brothers and sisters of the half-blood on the statutory trusts.
- (iii.) The grandparents, if more than one, in equal shares.
- (iv.) The uncles and aunts (whole blood) on the statutory trusts—*i.e.*, similar trusts for the issue, if any, who are dead. This includes first cousins and their issue.
- (v.) The uncles and aunts (half-blood) on the statutory trusts—*i.e.*, similar trusts for the issue of any who are dead.
- (vi.) The husband or wife absolutely.

If none of these relations survive the intestate the whole residue goes to the Crown as *bona vacantia*; but the Crown may provide for any dependants of the intestate (whether related to him or not) who are not provided for.

When a person makes a will disposing of only part of his property the above rules apply to the part not disposed of.

A person taking under the will is not bound to bring into account the benefits he receives under the will.

The date originally fixed for the coming into force of the new legislation was the 1st January, 1925, but the date has subsequently been postponed. There is no definite information at the present time as to the actual date on which the statute becomes operative.

#### WILLS DEPOSITED.

75. During the year under review 5,299 additional wills appointing the Public Trustee executor were deposited with him for safe custody. The following table gives details of the figures for the year :—

Wills on deposit at 31st March, 1924 .. .. .	39,682
Wills deposited from 1st April, 1924, to 31st March, 1925 .. .. .	5,299
Wills withdrawn from 1st April, 1924, to 31st March, 1925, through death of testator or otherwise .. .. .	879
Net increase in number of wills on deposit .. .. .	4,420
Total number of wills on deposit at 31st March, 1925 .. .. .	44,102