

The encouragement which is now being given to scientific and industrial research is heartily welcomed, and it is sincerely hoped that this will be still further encouraged and developed, for it is felt that most beneficial results in respect to our primary industries and in other matters of vital importance to us will be obtained from this source.

LEGISLATION.

10. Since my last report there has been little legislation which directly affects the class of work undertaken by the Office. Amongst the legislation passed last year may be mentioned the following :—

DEATH DUTIES AMENDMENT ACT, 1926.

An amendment to the Death Duties Act providing for a reduction in the penalty for unpaid duty is much appreciated by those whom it affects. The former penalty of 10 per cent. of the duty was considered too severe.

GUARDIANSHIP OF INFANTS ACT, 1926.

In this measure statutory recognition is given to the well known rule of the Courts that the welfare of the infant is to be the first and paramount consideration. The Act further declares that in matters affecting the custody and upbringing of infants the Court shall take into consideration whether from any other point of view the claim of the father in respect to such custody and upbringing is superior to that of the mother, or *vice versa*. By the Act, too, the mother is given more extensive rights in respect of her children than she formerly possessed.

THE DAIRY INDUSTRY AMENDMENT ACT, 1926.

Important questions arise as to the apportionment as between lessor and lessee of expenditure incurred as a result of the provisions of this Act. The Office has under its control numerous properties on which dairying is carried on, and wherever necessary suitable steps are taken to protect the interests of the estates in respect to any expenditure involved in fulfilling the requirements of the authorities by virtue of the Act.

SCIENTIFIC AND INDUSTRIAL RESEARCH ACT, 1926.

With a decided fall in the prices of our principal products, the prospect of lower prices in the future than those which existed in the years of inflation, and a keener and more extensive competition from foreign rivals, it is essential that not only should overhead and other incidental expenses be decreased, but production should be substantially increased. It is therefore with much interest that we turn to the modern development in the form of scientific research into matters affecting production, transport, storage—affecting in particular our primary industries—and hope that it will ultimately lead not only to a raising of the standard of the production, but a marked increase in the productivity, especially of land which has now to bear increased charges, such as those for electric-power schemes, &c., which with ordinary rates and land-tax, where payable, are a heavy charge on such properties. Thus it is gratifying to see that the Scientific and Industrial Research Act of 1926 was passed, and it is sincerely hoped that valuable results will be obtained by reason of the operation of this Act.

TOWN-PLANNING ACT, 1926.

This is also an Act of considerable interest, and will apply to any property under administration, or held, or managed, or controlled by the Public Trustee as trustee, executor, administrator, committee, agent, attorney, or in any capacity whatsoever except on behalf of the Crown. Like any private individual, the Public Trustee must, of course, conform to the obligations contained in the Act imposed