

1930.  
NEW ZEALAND.

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## SPECIAL LAND-TAX

(REPORT OF THE ROYAL COMMISSION APPOINTED PURSUANT TO SECTION THREE OF THE LAND AND INCOME TAX AMENDMENT ACT, 1929, TO INQUIRE AND REPORT AS TO ANY CASES OF HARDSHIP ARISING FROM THE IMPOSITION OF).

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*Presented to both Houses of the General Assembly by Command of His Excellency.*

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### COMMISSION

TO INQUIRE INTO CASES OF HARDSHIP ARISING FROM THE IMPOSITION  
OF SPECIAL LAND-TAX.

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CHARLES FERGUSSON, Governor-General.

To all to whom these presents shall come, and to WILLIAM GLENDINNING RIDDELL, Esquire, of Wellington, Gentleman; DONALD GEORGE CLARK, Esquire, of Wellington, Gentleman; and ALBERT EDWARD FOWLER, Esquire, of Wellington, Gentleman: Greeting.

WHEREAS by section 3 of the Land and Income Tax Amendment Act, 1929, it is enacted that the Governor-General in Council may appoint a Commission under the Commissions of Inquiry Act, 1908, to inquire and report as to any cases of hardship that may arise from the imposition of special land-tax in accordance with section 2 of the Land and Income Tax Amendment Act, 1929:

And whereas it is expedient that such a Commission should be appointed forthwith:

Now, therefore, I, General Sir Charles Fergusson, Baronet, Governor-General of the Dominion of New Zealand, in pursuance and exercise of the powers and authorities conferred upon me by the Land and Income Tax Amendment Act, 1929, and by the Commissions of Inquiry Act, 1908, and of all other powers and authorities enabling me in this behalf, and acting by and with the advice and consent of the Executive Council of the said Dominion, do hereby appoint you, the said

WILLIAM GLENDINNING RIDDELL,  
DONALD GEORGE CLARK, and  
ALBERT EDWARD FOWLER

to be a Commission to inquire and report as to any cases of hardship that may arise from the imposition of special land-tax in accordance with section 2 of the Land and Income Tax Amendment Act, 1929.

And with the like advice and consent I do further appoint you the said

WILLIAM GLENDINNING RIDDELL

to be Chairman of the said Commission.