

Samoa Death Duties Order.

JELlicoe, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 4th day of
December, 1922.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

HIS Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of that Dominion, and in pursuance of the authority to make laws for the peace, order, and good government of the Territory of Western Samoa conferred upon him by the Samoa Act, 1921, and of all other powers and authorities enabling him in that behalf, doth hereby order as follows:—

1. (1.) This Order may be cited as the Samoa Death Duties Order.
(2.) This Order shall come into force on the first day of January, one thousand nine hundred and twenty-three.

2. Subject to this Order and to any Ordinance which may make different provisions, the Death Duties Act, 1921, with the exception of sections eighty-three, eighty-four, and eighty-five, shall be in force in Samoa as far as applicable.

3. In the application of the Act to Samoa references to New Zealand shall be read as references to Samoa; references to the Supreme Court shall be read as references to the High Court; references to the Government of New Zealand shall be read as references to the Administration of Samoa; references to the Minister of Stamp Duties shall be read as references to the Administrator of Samoa; references to the Commissioner shall be read as references to the Treasurer of Samoa; references to the Public Trustee shall be read as references to the Samoan Public Trustee; references to a Magistrate shall be read as references to a Judge of the High Court; references to an indictable offence shall be read as references to an offence triable in accordance with ordinary practice of the High Court; references to the District Land Registrar or Registrar of Deeds shall be read as references to the Registrar of Land; references to the Stamp Duties Act, 1908, shall be read as references to the law for the time being in force in Samoa relating to the imposition of stamp duties; and references to the commencement of the Death Duties Act shall be read as references to the coming into force of this Order.

4. All duties payable under this Order shall be paid to the Samoan Treasury, and all moneys payable by way of refund of duty shall be paid out of the Samoan Treasury.

5. The seal to be used under section seventy-nine shall be such seal as may be approved by the Administrator, and kept in the custody of the Treasurer.

6. Notwithstanding anything in sections four, twelve, thirteen, seventeen, or forty-six of the Act, the Administrator may, with the advice and consent of the Legislative Council, by Ordinance regulate the scale of rates of, and the variations of rates of, and the exemptions from estate, succession, and gift duties; and from the coming into operation of any such Ordinance the said sections shall be in force only so far as not inconsistent with any such Ordinance as may from time to time be in force hereunder.

7. Any application to the High Court under the Act may be made in accordance with the ordinary procedure of the Court, anything in the Act notwithstanding.

8. Any valuation required under section seventy of the Act shall be made by a valuer appointed by the Administrator. Whenever such a valuation is made, the provisions of the Valuation of Land Amendment Act, 1908, shall apply as to a valuation made by the Valuer-