

Regulations under the Death Duties Act, 1921.

CHARLES FERGUSSON, Governor-General.

By his Deputy,

CHARLES PERRIN SKERRETT.

ORDER IN COUNCIL.

At the Government House, at Wellington, this 28th day of April, 1926.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

WHEREAS by section eighty-two of the Death Duties Act, 1921, it is enacted that the Governor-General may from time to time, by Order in Council, make regulations consistent with the said Act prescribing the duties of the Commissioner and all other officers acting under the said Act, and prescribing forms of statements and other documents required or authorized by the said Act; and prescribing the procedure to be adopted in the assessment and collection of any duty under the said Act, and making any other provisions which the Governor-General may deem necessary in order to give full effect to the said Act: And whereas regulations under the Death Duties Act, 1909, have, by Order in Council of the twenty-fourth day of August, one thousand nine hundred and ten, been made and published in the *Gazette* of the first day of September, one thousand nine hundred and ten: And whereas it is expedient to revoke the above-recited regulations, and in lieu thereof to make the regulations hereinafter set forth:

Now, therefore, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, and in pursuance and exercise of the powers and authorities conferred upon him as aforesaid, and of all other powers and authorities him thereunto enabling, doth hereby revoke the aforesaid regulations of the twenty-fourth day of August, one thousand nine hundred and ten, and in lieu thereof doth hereby make the regulations following, for the purposes of the said Act, and doth hereby order and declare that such regulations shall come into force on and from the date of the publication thereof in the *New Zealand Gazette*.

REGULATIONS.

1. AN administrator, donor, beneficiary, or trustee delivering to the Crown the statement required by section 33, 35, or 55 of the said Act shall at the same time name in such statement a place (to be called the "address for service") where the administrator, donor, beneficiary, or trustee, or the solicitor of such administrator, donor, beneficiary, or trustee, may be served by the Commissioner with any notice which the Commissioner is by the said Act required or authorized to deliver to an administrator, donor, beneficiary, or trustee.

2. Such address for service shall be stated with due particularity respecting the number of the premises and name of the street, town, or locality.

3. Any notice may be given by the Commissioner to an administrator, donor, beneficiary, or trustee by sending the same through the post addressed to such administrator, donor, beneficiary, or trustee, or, if a solicitor is acting for the said administrator, donor, beneficiary, or trustee, to such solicitor, at the address for service named as aforesaid.

4. Any notice sent through the post by the Commissioner as aforesaid shall be deemed to have been delivered to the administrator, donor, beneficiary, or trustee, as the case may be, on the day following the date of posting on which the letter containing the same would in due course of post have reached the addressee, and in proving such delivery it shall be sufficient to prove that the letter containing the notice was properly addressed and put into the post-office.

5. The statement of dutiable estate and interest of successors of a deceased person required to be delivered by an administrator to the Commissioner of Stamp Duties under section 33 of the said Act shall be in the form marked "L," and the amended statement of dutiable estate and interest of successors of a deceased person which may be required to be delivered by an administrator to the Commissioner of Stamp Duties under subsection (2) of section 33 of the said Act shall be in the form marked "L (A)."

6. The statement of dutiable gifts required to be delivered by a donor, beneficiary, or trustee to the Commissioner of Stamp Duties under sections 53 and 55 of the said Act shall be in the form marked "N."

7. The statutory declaration verifying the foregoing statement to be made by an administrator, donor, beneficiary, or trustee shall be in the form or to the effect set forth in the said forms "L," "L (A)," and "N."

8. Every administrator at the time of delivering such statement as aforesaid shall also deliver to the Commissioner particulars of the dutiable estate of a deceased person in schedules in the form or to the effect set out in forms numbered 1 to 27, as may be applicable to the nature of the estate of which he is such administrator.

9. Every such schedule shall, unless the Commissioner for good and sufficient reason otherwise allows, be verified by certificate or statutory declaration in the form or to the effect set out in forms numbered 28 to 32, as may be applicable to the nature of the estate.

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