Public Trust Office Act, 1908, and its Amendments.—Election to administer Estates.

NOTICE is hereby given that the Public Trustee has filed in the Supreme Court an election to administer in respect of the several estates of the persons deceased whose names, residences, and occupations (so far as known) are hereunder set forth.

No.	Name.	Occupation.	Residence.	Date of Death.	Date Election filed.	Testate or Intestate.	Stamp Office concerned.
1	Barrick, William ..	Canvasser ..	Auckland ..	16/11/34	9/1/35	Intestate	Auckland.
2	Barton, William John ..	Farm labourer ..	Tokaanu ..	22/7/32	9/1/35	,,	,,
3	Brunton, James ..	Farmer ..	Gisborne ..	27/9/34	9/1/35	,,	Gisborne.
4	Cook, Edward	,, ..	Hicks Bay ..	16/11/34	9/1/35	,,	,,
5	Duffy, Kathleen ..	Married woman ..	Waihi	12/11/34	9/1/35	Testate	Auckland.
6	Dunbar, William ..	Farm-manager ..	Gisborne ..	30/7/34	9/1/35	Intestate	Gisborne.
7	Frith, Charlotte ..	Married woman ..	Christchurch ..	24/9/34	9/1/35	Testate	Christchurch.
8	Hayes, John	Labourer ..	Hastings ..	30/10/34	9/1/35	Intestate	Napier.
9	Helleur, Frederick Francis	Farmer ..	Piopio ..	11/5/34	9/1/35	Testate	Auckland.
10	Stanley, Jane	Married woman ..	Christchurch ..	16/12/34	9/1/35	,,	Christchurch.
11	Staples, Katherine Mary ..	Widow ..	Auckland ..	9/11/34	9/1/35	Intestate	Auckland.

Public Trust Office, Wellington, 14th January, 1935. E. O. HALES, Public Trustee.

STATEMENT OF ASSETS AND LIABILITIES OF THE RESERVE BANK OF NEW ZEALAND AS AT THE CLOSE OF BUSINESS ON MONDAY, 14TH JANUARY, 1935.

Liabilities.

	£	s.	d.
1. Paid-up capital	500,000	0	0
2. General Reserve Fund	1,000,000	0	0
3. Bank-notes	9,623,430	0	0
4. Demand liabilities—			
(*a*) State	7,563,614	19	3
(*b*) Banks	8,193,714	13	10
(*c*) Other	3,206	8	1
5. Time deposits	..		
6. Liabilities in currencies other than N.Z. currency	..		
7. Other liabilities	48,247	15	4
	£26,932,213	16	6

Assets.

	£	s.	d.
8. Reserve—			
(*a*) Gold	3,001,731	0	0
(*b*) Sterling exchange	21,920,641	3	6
(*c*) Gold exchange	..		
9. Subsidiary coin	88,835	4	11
10. Discounts—			
(*a*) Commercial and agricultural bills	..		
(*b*) Treasury and local-body bills	..		
11. Advances—			
(*a*) To the State or State undertakings	..		
(*b*) To other public authorities ..	..		
(*c*) Other	..		
12. Investments	1,897,663	5	9
13. Bank buildings	..		
14. Other assets	23,343	2	4
	£26,932,213	16	6

Proportion of reserve (No. 8 less No. 6) to notes and other demand liabilities, 98·18 per cent.

W. R. EGGERS, Acting Chief Accountant.

Minister's Decisions under Sales Tax Act, 1932–33.

Customs Department, Wellington, 16th January, 1935.

IT is hereby notified for public information that the Minister of Customs has decided to interpret the Sales Tax Act, 1932–33 (hereinafter referred to as "the Act"), as under :—

It should be understood that the decisions contained herein may be revised from time to time in the light of further information which may be obtained by the Minister.

Record No.	No. of Decision.	Decision of Minister.
C (*s*) 24/2 ..	32	Where taxable goods are sold by a wholesaler at a net price from which no allowance is made for cash payment or to which no addition is made if credit is granted, the sale value of such goods, for the purposes of paragraph (*a*) of subsection (1) of section 13 of the Act, will be such net price.
	33	Where taxable goods are sold by a wholesaler at a net price and an increase (known as a plusage) is added to the price on the understanding that this increase will not be charged if payment for the goods is made on or before a date fixed in accordance with usual commercial practice, the sale value of such taxable goods, for the purposes of paragraph (*a*) of subsection (1) of section 13 of the Act, will be such net price without the addition of the increase (or plusage). (NOTE.—Minister's decisions Nos. 7 and 8, gazetted on 28th March, 1933, are cancelled.)

E. D. GOOD, for Comptroller of Customs.