

New Zealand.

ANALYSIS.

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| <p>Title.</p> <p>1. Short Title.</p> <p>2. Provisions enabling persons to be examined as to disposal of an estate liable to duty.</p> | <p>3. Provision to set at rest doubts as to sufficiency of certain payments of duty made under Deceased Persons' Estates Duties Acts.</p> |
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1886, No. 53.

AN ACT to amend the Provisions of "The Deceased Persons' Estates Duties Act, 1881." [18th August, 1886.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. The Short Title of this Act is "The Deceased Persons' Estates Duties Act 1881 Amendment Act, 1886." Short Title.

2. In any case where the Commissioner of Stamps shall file a declaration in the Supreme Court stating that he deems it necessary for the purpose of obtaining information respecting the estate of a deceased person liable to duty under "The Deceased Persons' Estates Duties Act, 1881," or any amendment thereof, he may apply to a Resident Magistrate to have any person or persons examined under the provisions herein contained, when the following provisions shall have effect:—

Provisions enabling persons to be examined as to disposal of an estate liable to duty.

(1.) Such Resident Magistrate shall have power to summon before him and examine on oath any person whom the Commissioner may require to give evidence respecting the estate or property of a deceased person liable to duty as aforesaid, and as to any alienation, charge, or disposition of such estate or property, whether made before or after the death of such deceased person or before or after the grant by the Commissioner of any certificate as to the amount of duty payable under the said Act.

(2.) Every such Magistrate shall have all such jurisdiction and authority touching the summoning and examination of any such person as he would have in respect of the examination of a witness in a civil case within the jurisdiction of such Magistrate under "The Resident Magistrates Act, 1867," or any amendment thereof; and the

person summoned or examined shall, subject to this Act, have all such rights and be subject to all such liabilities as he would have and be subject to if he were such a witness as aforesaid.

- (3.) The Commissioner and the person summoned may be represented by counsel or solicitor, who may examine, cross-examine, or re-examine any such person in accordance with the usual practice.
- (4.) The statement of the person examined shall be taken down in writing and signed by him in the presence of the Magistrate.
- (5.) No person summoned or examined under the power given by this Act shall be excused from answering any question on the ground that the answer may criminate or tend to criminate such person or render him liable to any penalty or forfeiture.
- (6.) No statement made by any such person in answer to any question put to him shall in criminal proceedings be admissible in evidence against any person, except upon a charge of perjury against such person in respect of his sworn testimony upon such examination.
- (7.) In any case where it may be inexpedient to apply to a Resident Magistrate under this Act, the Governor may appoint a District Land Registrar or other fit person to take evidence under this Act, and in such case the District Land Registrar or other person so appointed shall have all such power and authority under or by virtue of this Act as if he had been duly appointed a Resident Magistrate under "The Resident Magistrates Act, 1867."

Provision to set at rest doubts as to sufficiency of certain payments of duty made under Deceased Persons' Estates Duties Acts.

3. For the purpose of setting at rest doubts as to the sufficiency of certain payments of duty made under the Acts relating to duties on the estates of deceased persons, it is enacted,—

- (1.) All duty paid upon an estate which was in course of administration at the date of the passing of "The Deceased Persons' Estates Duties Act 1881 Amendment Act, 1885," in accordance with the scale in force immediately prior thereto shall, notwithstanding anything in the said Act, be deemed properly and sufficiently paid:
- (2.) All duty unpaid in respect of the estate of a person who died prior to the eleventh day of September, one thousand eight hundred and eighty-five, shall be paid and payable in accordance with the scale in force immediately prior to the passing of "The Deceased Persons' Estates Duties Act 1881 Amendment Act, 1885," and, notwithstanding anything therein contained, shall be deemed a sufficient payment of duty for the purposes of the said Acts.