

SUPPLEMENTARY ORDER PAPER.

HOUSE OF REPRESENTATIVES.

Tuesday, the 30th Day of November, 1909.

DEATH DUTIES BILL

Right Hon. Sir J. G. WARD, in Committee, to move the following amendments:—

Clause 2: Insert after the definition of "Administrator" the following definition:—

"Child" includes a stepchild, and also includes the widow of a son or adopted son.

Clause 5: Omit the word "donee" in paragraph (c), line 40, and substitute "beneficiary."

In paragraph (h) insert after the word "over" in line 32, the words "or in respect of."

Clause 8: Insert after the words "New Zealand" in paragraph (k), line 31, the words "or engaged in cutting timber in New Zealand."

Clause 12: Insert the following new subclause:—

(2.) The estate duty payable on any estate shall not exceed the amount by which the final balance of that estate exceeds the sum of five hundred pounds, and the estate duty payable on any estate the whole of which has been by the will of the deceased left absolutely and beneficially to his widow shall not exceed the amount by which the final balance of that estate exceeds five thousand pounds.

Clause 20, subclause (3): Insert after the word "event" in line 45, the words "at any time thereafter."

Clause 23: Insert after the word "selling" in line 2, subclause (2), the words "leasing, or mortgaging." In line 3, insert after the word "sale" the words "lease, or mortgage."

Clause 24: Omit all words after "payable on" in line 5, and substitute the words "the assessment thereof by the Commissioner, or if not duly so assessed within six months from the death of the deceased, then on the expiration of that period of six months."

Clause 25: Omit the words "one month" in lines 8 and 9, and again in lines 12 and 13, and in each case substitute the words "three months."

Clause 27, subclause (2): Insert after the words "provided by this Act," in line 32, the words "or by the will of the deceased."

Clause 28, subclause (2): Insert after the words "provided by" in line 43, the words "this Act or by."

Clause 29, subclause (2): Insert after the words "provided by" in line 5, the words "this Act or by."

Clause 30, subclause (1): Insert after the word "minerals," in line 13, the words "or of cutting timber."

Clause 37, subclause (3): Add at the end of this subclause the words "and each of those terms includes a body corporate."

Clause 38: Omit paragraph (d) and substitute the following new paragraph:—

(*dd.*) The release, discharge, surrender, forfeiture, or abandonment, at law or in equity, of any debt, contract, or chose in action, or of any right, power, estate, or interest in or over any property; and for this purpose a debt, or any other right, estate, or interest shall be deemed to have been released or surrendered when it has become irrecoverable or unenforceable by action through the lapse of time.

Clause 40: Insert after the word "gift" where it first occurs in paragraph (a) the words "or is a body corporate incorporated in New Zealand."

Clause 41, subclause (1): Omit the words "deemed to constitute a gift within the meaning of this Act" in lines 15 and 16, and substitute "liable to gift duty."

Clause 41, subclause (2): Insert after the word "thereto" in line 24 the words "and gift duty shall be payable accordingly."

Clause 70, subclause (2): Insert at the commencement of this subclause the words "Save where otherwise provided in this Act."
