



SUPPLEMENT

TO THE

NEW ZEALAND GAZETTE

OF THURSDAY, OCTOBER 29, 1891.

Published by Authority.

WELLINGTON, SATURDAY, OCTOBER 31, 1891.

Regulations under "The Land and Income Assessment Act, 1891."

ONSLow, Governor.

ORDER IN COUNCIL.

At the Government House, at Christchurch, this thirty-first day of October, 1891.

Present:

HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

IN pursuance and exercise of all powers and authorities vested in him by the tenth section of "The Land and Income Assessment Act, 1891," His Excellency the Governor of the Colony of New Zealand, by and with the advice and consent of the Executive Council of the said colony, doth hereby make the following regulations under and for the purposes of the said Act, that is to say:—

REGULATIONS.

1. These regulations shall come into force on the date when the same shall be published in the *New Zealand Gazette*.

2. In these regulations, unless inconsistent with the context,—

"Company" means and includes every corporate body not being a friendly society:

"Land" means and includes all lands, tenements, buildings, and hereditaments, whether corporeal or incorporeal, and also includes all chattel interests in land:

"Notice" means a notice in writing given by causing the same to be personally served on any person, or by leaving the same at his usual or last known place of abode or business in the colony, or by forwarding the same by post addressed to such usual or last known place of abode or business; and in the case of a company means a notice given by being served upon or delivered to "the public officer" of such company at the address for service given under the Act, or if there shall be no such address for service, then by serving, leaving, or forwarding the same as aforesaid at or to any office or place where the company carries on business in New Zealand:

"Owner" in respect of land means the person or company for the time being who is seised, possessed of, or entitled at law or in equity to any land, or the rents and profits thereof, or who, if the land were let to a tenant, would be entitled to receive the rents and profits thereof, whether as trustee, mortgagee in possession, or otherwise:

"Publicly notified," "public notice," means a notice published in some newspaper circulating in the locality where anything is required to be so notified or notice thereof to be given:

"Public officer" means the public officer of a company to be from time to time appointed for the purposes of "The Land and Income Assessment Act, 1891:":

"The Act" means "The Land and Income Assessment Act, 1891:":

"Writing" includes printing, and any matter partly written and partly printed:

And generally, wherever by the Act an interpretation is given to any word or expression, the like interpretation shall be adopted in these regulations, unless there be something in the context inconsistent therewith or repugnant thereto.

3. Every person appointed or employed under the Act shall, before he begins to act in the execution thereof, take and subscribe the oath of fidelity and secrecy hereinafter prescribed.

4. The form of oath to be taken by every such person so appointed or employed shall be that set forth and numbered 1 in the Schedule hereto.

5. A notification in the *New Zealand Gazette* that any person therein named has been appointed for the purposes of the Act shall be conclusive evidence of such appointment without any further proof; and the production by any such person of a printed copy of the *Gazette* containing such notification, and his statement that he is the person named therein, shall be *prima facie* evidence that he is authorised to act in the capacity mentioned in such notification.

6. Any Assessor may be appointed for such one or more districts or parts of the colony as the Commissioner thinks fit, and shall perform therein or in respect thereof all such duties as the Commissioner from time to time directs.

7. The printed or stamped signature of the Commissioner shall in all cases be sufficient, and any book, document, or writing bearing or purporting to bear his signature, either in writing, or printing, or by stamp, shall be deemed to have been duly signed by him, and judicial notice shall be taken of such signature accordingly.

8. The Commissioner shall give not less than fourteen days' public notice of the day on or before which returns of land and mortgages of land shall be furnished or made by every person or company; and such notice shall be in the form numbered 2 in the Schedule hereto.

9. A return of land and mortgages of land shall be furnished to the Commissioner for the purposes of the Act,

either by posting the same to the Commissioner or by delivering the same at his office, on or before such day as may be publicly notified under these regulations, as follows:—

- (a.) By every person or company who is the owner of any land in New Zealand, and by every person who is an owner or holder of a mortgage or mortgages of land in New Zealand:
- (b.) By every attorney or agent for any person permanently or temporarily absent from the colony who is the owner of any land in New Zealand, or who is the holder or owner of a mortgage or mortgages of land in New Zealand:
- (c.) By the Public Trustee, and every other trustee, executor, administrator, guardian, committee, or receiver entitled to or having the possession, administration, or control of land in New Zealand, or the management or control of any mortgage or mortgages of land in New Zealand where such land or mortgages is or are affected by any express trust, or where the person beneficially entitled thereto is under any legal disability.

But where the Commissioner, in exercise of any power vested in him by the Act or these regulations, gives any special notice, such notice may prescribe the time within which the act therein mentioned may be done, being not less than fourteen days from the service of such notice.

10. Every person or company hereinbefore mentioned or that may be required or empowered by the Act to make or furnish any return of land or mortgages of land in New Zealand, and whether as the owner of such land or the holder of such mortgages, or as the agent, attorney, or trustee of such owner, holder, or any person under legal disability, or as the public officer of any company, is hereby required to make or furnish the same in accordance with the Act and these regulations.

Provided that no person or company being the holder or occupier of Crown lands for mining purposes within the meaning of "The Mining Act, 1891," shall be required to make a return of land so held or occupied by such person or company.

11. The form of return of land and of mortgages of land required by the Act to be made by or on behalf of a person shall be that set forth and numbered 3 in the Schedule hereto; and to every such return shall be added a declaration by the person making the same that such return is true and accurate in all particulars.

12. When a return is made by an agent for any person absent from or not residing in the colony, or by a trustee, such return shall be made for each person or company represented by such agent, attorney, or trustee; and shall be distinct from each other, and from the return of any such agent, attorney, or trustee, in his individual capacity.

But trustees in respect of the same interest, joint tenants, and tenants in common shall be severally and jointly responsible for the due furnishing of returns of land, or of any mortgage, owned or held jointly or in common.

13. The form of return of land and of mortgages of land required by the Act to be made by or on behalf of a company shall be that set forth and numbered 4 in the Schedule hereto; and to every return made on behalf of a company there shall be added a declaration by the public officer furnishing it that the same is true and accurate in all particulars.

14. Every return shall be signed by the person making it, or by the public officer of the company, as the case may be; and, if any person shall be unable to write, his signature, which shall be made by his mark, shall be attested by a witness, who shall sign as such.

15. Such observations and directions may be indorsed or noted on any form of return as the Commissioner may think fit, and references to such observations and directions may be inserted in the form or be appended thereto.

16. Every corporate or other body formed for the purposes of or in relation to local self-government, or for any public, educational, or charitable purpose, and every other person or body who may be the owner of land declared to be exempt from taxation by the Act, shall nevertheless be liable to make returns of land owned by such person or body when required to do so by a notice given under these regulations.

17. Where the lessee or sub-lessee of any land has an interest in the improvements thereon, deduction for which he is entitled to claim, the deduction to be allowed for such improvements, whether as to the limit up to £3,000 in respect of the ordinary tax on land, or as to all improvements in respect of the graduated tax on land, shall be apportioned both as between the owner, the original lessee, and the sub-lessee (if any), by the Assessor, on the basis of the interest of such persons in such improvements, subject to the several rights of objection provided by the Act and these regulations.

18. The time as at which returns of the land and mortgages of land owned or held by any person shall be made for the purpose of enabling assessments under the Act to be prepared for the triennial period commencing the 1st day of April, 1892, shall be at 12 o'clock noon on the 1st day of

November, 1891; and like returns shall be made in every third year as at such day as may be prescribed under these regulations.

19. The time as at which returns of land and of mortgages of land owned or held by any company shall be made for the year commencing the 1st day of April, 1892, shall be at 12 o'clock noon on the 1st day of November, 1891; and like returns shall be made in every year as at such day as may be prescribed under these regulations.

20. The Commissioner may require or accept a special form of return where in his opinion special circumstances shall render it desirable.

21. No person required to furnish a return shall be exempted from any penalty he may have incurred by failure so to do by reason of his having received no notice to furnish the same, or by reason of his not having been supplied with a form of return; but every such person shall himself obtain all forms of returns which he shall be required to furnish.

And the fact that any person or company is not specifically required by or under these regulations to make returns shall not exempt such person or company from any liability imposed upon a person or a company by the Act to furnish a return or otherwise comply with such Act.

22. Any Assessor may from time to time, at any reasonable hour during the day-time, enter upon any land or premises in the district for which he has been appointed, or upon any part of such land or premises, for the purpose of assessing or valuing the same or the improvements thereon, or for any other of the purposes of the Act or these regulations, and may put to the occupier or owner or any person employed thereon any questions touching such land or premises, or the particulars which such owner is required to return concerning such land, or any other matter or thing, information concerning which such Assessor may require to enable him to make his assessment.

23. The Commissioner or Deputy Commissioner may enter upon and inspect any land or premises for the purposes of valuing the same or any improvements thereon, or for any other purpose of the Act.

24. If the Commissioner thinks any assessment made by any Assessor is unfair or incorrect, the Commissioner may direct another assessment to be made in place thereof.

25. The Commissioner may from time to time authorise any person to enter upon any land for the purpose of inspecting and valuing the same or any part thereof, or the improvements thereon, for the purposes of the Act, and such person shall have the right for the purposes aforesaid to enter upon such land or premises at any reasonable hour during the day-time.

26. The assessments of land and mortgages of land shall be made by the Commissioner from the returns to be made by owners, and the assessments by Assessors.

27. Every assessment may be so made by the Commissioner for the period hereinbefore mentioned although the period or year to which such assessment relates has not commenced, and all the provisions of the Act shall apply to the returns required to be made under these regulations and to the assessments to be made thereon as if the same had been made or required to be made within the year or period to which they relate.

28. The form of assessment-roll of land shall be that set forth and numbered 5 in the Schedule hereto.

29. Upon the completion of the assessment-rolls the Commissioner shall cause to be given to each person or company whose name appears thereon as liable to taxation a notice in writing of the making of the assessments. The form of the assessment-notice of land shall be that set forth and numbered 6 in the Schedule hereto.

30. Should the Commissioner fail to make any assessment or to do any other thing in the execution of the Act within the time prescribed, he shall, as soon as may be after the time at which such thing should have been done, perform or cause the same to be performed, and the performance of any such thing as aforesaid at any other than the prescribed time shall, notwithstanding such failure, be valid and effectual.

31. Any person or company feeling aggrieved by reason of any assessment in which he personally or the company is interested may object to such assessment.

32. The Commissioner shall give notice in such form as he thinks fit that all objections to the assessments made are to be sent in to him on or previous to a day to be appointed in the notice; and no objection other than one made by the Commissioner shall be entertained which is not lodged with him on or before the last day appointed for lodging objections.

33. Every such objection shall be in writing under the hand of the objector, and shall be delivered or posted to the Commissioner on or before the last day appointed for receiving objections. The form of objection by an owner or occupier to the assessment of land shall be that set forth and numbered 7 in the Schedule hereto.

34. The Commissioner shall consider the objections, and may make such inquiries thereon or relating thereto as he

thinks fit, and, if he thinks that any objection should be allowed, he may alter or amend the assessment accordingly; but if not, then such objection shall be heard and determined by a Board of Review as hereinafter prescribed.

35. If any person or company entitled to lodge an objection to any assessment fails to do so, or fails to prove his or its objection, such person or company shall pay any tax that may be imposed upon the land or mortgages assessed to him or the company, although such land or mortgages may not belong to such person or company.

36. The Commissioner may object to any assessment of land, and in every such case he shall send notice of the objection to the person or company to be affected thereby. The form of objection by the Commissioner shall be that set forth and numbered 8 in the Schedule hereto.

37. When objections have been lodged with the Commissioner he shall, on or before the day appointed for the review of the assessments, deliver or transmit such original objections as may not have been allowed or withdrawn to a Board of Review (hereinafter referred to as "the Board"), who are to hear and determine the same.

38. The Commissioner shall give at least fourteen days' notice of the date and place where each Board shall sit for the purpose of reviewing assessments under the Act; and the first meeting of each Board shall be held at the date and place so appointed.

39. At the first meeting of every Board the Reviewers shall appoint their Chairman.

40. Any three Reviewers shall form a Board, and any two of such three shall be a quorum, and competent to do any act, matter, or thing required by the Act to be done by the Board.

41. Every Board shall from time to time appoint the time and place of any meeting subsequent to the first meeting, and may from time to time adjourn any such meeting in respect of time and place as they shall think most convenient.

42. The meetings of the Board shall be deemed to be public, except when considering matters relating to the assessment of income or objections thereto, in any of which cases the Board, of its own motion or at the request of any objector, may at any time, or from time to time, exclude from any such meeting, or require to withdraw therefrom, all or any persons whomsoever.

43. If, on the day appointed for the meeting of any Board, a quorum of members is not present, the meeting shall stand adjourned until the next day, and so from day to day till a quorum is formed.

44. The Commissioner or Deputy Commissioner may appear personally before any Board or by his solicitor, and the Assessor or other officer may appear in person in support of the assessment, and any person objecting to such assessment may appear in person or by his solicitor or agent.

45. The Board shall hear and determine all objections referred to them as above provided, and may alter the assessment-rolls accordingly; and may also make such alterations in the descriptions of land as may be necessary to render such descriptions more clear for the identification of the land.

46. The Chairman of the Board shall initial all the alterations, insertions, and erasures, if any, made by the Board in each assessment-roll, and shall sign the roll, and deliver or transmit it to the Commissioner.

47. The assessment roll so signed, or so corrected and signed, shall be the assessment-roll for the district to which it relates.

48. The forms in the Schedule hereto, or forms to the like effect, varied as circumstances require, may be used for the purposes of the Act and these regulations, and shall be sufficient in law.

SCHEDULE.

I. OATH.

OATH to be taken and subscribed by the Commissioner and Deputy Commissioner, and by Reviewers, Officers, Clerks, Assessors, and other Persons appointed or employed under "The Land and Income Assessment Act, 1891."

I, _____ of _____, hereby swear that I will truly and faithfully, according to the best of my skill and knowledge, perform the duties imposed upon me by or under "The Land and Income Assessment Act, 1891," and that I will not divulge or communicate any matter or thing in relation to the assessment of income coming to my knowledge in the performance of my said duties to any person whomsoever, except as may be authorised by law for the purpose of carrying into effect the provisions of the said Act.

(Signature.)
Sworn before me at _____, this _____ day of _____, 189 . (Signature.)

2. NOTICE TO MAKE RETURNS UNDER "THE LAND AND INCOME ASSESSMENT ACT, 1891."

NOTICE is hereby given that, in pursuance of the above Act and the regulations made thereunder, every person and com-

pany within the meaning of the said Act, being the owner of land in New Zealand, or being the holder or owner of any mortgage or mortgages of land in New Zealand, is hereby required to duly make and furnish to me, in the prescribed form, returns of such land and mortgages, on or before the _____ day of _____ next.

And further notice is hereby given that such returns shall in all cases be delivered at or forwarded to the office of the Commissioner of Taxes, in the Government Buildings, at Wellington.

Dated this _____ day of _____, 189 .

Commissioner of Taxes.

3. FORM OF RETURN OF LAND AND MORTGAGES TO BE MADE BY A PERSON.

RETURN of the Land and Mortgages of [Name in full, postal address, occupation] made in pursuance of "The Land and Income Assessment Act, 1891," and the regulations thereunder, for the triennial period commencing 1st April, 189 , so far as respects all land owned by me, and all mortgages held by me on the 1st November, 189 , according to the several particulars hereinafter set forth, and of deductions at such date as are allowed by law.

Ordinary Tax.

Land owned by me (particulars at back hereof) according to its actual value	£
Less value of improvements thereon up to £3,000	£
	£
Mortgages of land held by me (particulars at back hereof) according to the actual value thereof to me as mortgagee, amounting to	£
	£
Total land and mortgages	£
Deduct amount due or owing by me on mortgage of above land (particulars at back hereof)	£
	£
Balance	£
The deduction by way of exemption allowed by law will be made in the Tax Office.	

Graduated Tax.

Land owned by me included in the particulars at back hereof	£
Less value of all improvements thereon	£
	£
Balance	£

I, the person making the foregoing return, do solemnly and sincerely declare that the same, and the statements therein referred to or accompanying such return, contain true and accurate details of the several matters and things set forth, and in particular contain a true and accurate account of all land in New Zealand owned by me on the 1st day of November, 189 , and of all mortgages of land in New Zealand held by me on the same date, and that the improvements for which I claim deduction actually existed on the date aforesaid, and were of the value stated by me, and that the mortgages for which I claim deduction are mortgages which I am legally entitled to deduct. And I make this declaration under the provisions of "The Land and Income Assessment Act, 1891."

Dated this _____ day of _____, 189 .
(Usual signature.)

Particulars of Money lent by me secured on Mortgage.

Person to whom the Money is lent.			Amount of Mortgage.	Amount now owing, including Interest due.
Name.	Occupation.	Address.		
			£	£

Particulars of Money owing by me secured on Mortgage.

Person to whom the Money is owing.			Amount of Mortgage.	Amount now owing, including Interest due.
Name.	Occupation.	Address.		
			£	£

Particulars of the Land owned by _____, of _____.

Local District or Borough.	Freehold or Leasehold.	No. of Section or Allotment.	Street or Particular Locality.	Area.	Actual Value, including Improvements.	Value of Improvements.	Unimproved Value.	If leased, state when Lease will expire, and Rent.	Annual Letting Value.
					£	£	£		£

Particulars of Money owing by the Company secured on Mortgage.

Person to whom the Money is owing.			Amount of Mortgage.	Amount now owing, including Interest due.
Name.	Occupation.	Address.		
			£	£

4. FORM OF RETURN OF LAND AND MORTGAGES TO BE MADE BY A COMPANY.

RETURN of the Land and Mortgages of [name in full] made in pursuance of "The Land and Income Assessment Act, 1891," and the regulations made thereunder, for the year commencing 1st April, 189 , so far as respects all land owned by the above-named company, and all mortgages of land held by such company on the 1st November, 189 , according to the several particulars hereinafter set forth, and of deductions at such date as are allowed by law.

Ordinary Tax.

Land owned by the company (particulars at back hereof) according to its actual value £
 Less value of improvements thereon up to £3,000 £

Mortgages of land held by the company (particulars at back hereof) according to the actual value thereof to the company as mortgagee, amounting to £

Total land and mortgages .. £

Deduct amount due or owing by the company on mortgage of above land (particulars at back hereof) £

Balance £

The deduction by way of exemption allowed by law will be made in the Tax Office.

Graduated Tax.

Land owned by the company included in the particulars at back hereof £
 Less value of all improvements thereon £

Balance £

I [name in full], being the duly-appointed public officer of the above-named company, and in that capacity duly authorised to make the foregoing return, do solemnly and sincerely declare that I am well acquainted with the affairs of the said company, and that the said return and the statements therein referred to or accompanying such return contain true and accurate details of the several matters and things set forth, and in particular contain a true and accurate account of all land in New Zealand owned by such company on the 1st day of November, 189 , and of all mortgages of land in New Zealand held by such company on the same date, and that the improvements for which deduction is claimed actually existed on the date aforesaid, and were of the value stated by me, and that the mortgages for which deduction is claimed are mortgages which the company is legally entitled to deduct. And I make this declaration under the provisions of "The Land and Income Assessment Act, 1891," and as such public officer as aforesaid.

Dated this _____ day of _____, 189 .
 (Usual signature.)

Particulars of Money lent by the Company secured on Mortgage.

Person to whom the Money is lent.			Amount of Mortgage.	Amount now owing, including Interest due.
Name.	Occupation.	Address.		
			£	£

Particulars of the Land owned by the Company.

Local District or Borough.	Freehold or Leasehold.	No. of Section or Allotment.	Street or Particular Locality.	Area.	Actual Value, including Improvements.	Value of Improvements.	Unimproved Value.	If leased, state when Lease will expire, and Rent.	Annual Letting Value.
					£	£	£		£

5. FORM OF ASSESSMENT-ROLL OF LAND.
"The Land and Income Assessment Act, 1891."
 Name of local district :
 ASSESSMENT-ROLL of Land for the Triennial Period commencing 1st April, 189 .

Number.	Owner.		Occupier within the meaning of "The Rating Act, 1882."	Description of the Property Block and Survey Districts.	Area.	Actual Value of Property, including Improvements.	Local Rating.	Land-tax.			
	Surname.	Occupation.						Value of Owner's Interest.	Value of Lessee's Interest.	Value of Improvements.	Unimproved Value.

6. FORM OF NOTICE OF ASSESSMENT.
"The Land and Income and Assessment Act, 1891."
 To
 TAKE notice that your name appears on the assessment-roll for the _____, as owner or occupier of the following land :—

Assessment No. (which must be quoted when making objections).	Description of Property.	Area.	Actual Value of Property, including Improvements.	Value of Owner's Interest.	Value of Lessee's Interest.	Value of Improvements.	Unimproved Value.

[Date stamped here.]

Objections must be signed by the objector, and should be written on the prescribed form (which may be obtained at any post-office), and posted to me on or before the above date.

Commissioner of Taxes.

NOTE.—Public notice will be given of the first sitting of the Board of Review.

7. FORM OF OBJECTION BY OWNER.

"The Land and Income Assessment Act, 1891."
Notice of Objection.

To the Commissioner of Taxes, Wellington.
I HEREBY give you notice that I object to the assessment of my land as shown in the assessment-roll for _____, and described below,—

Assessment No. (which must be quoted).	Description of Property.	Actual Value of Property, including Improvements.	Value of Owner's Interest.	Value of Lessee's Interest.	Value of Improvements.	Unimproved Value.

on the following grounds: [Here state shortly and clearly your reasons for objecting.]

Name: _____
Address: _____
Date: _____, 189 .

8. FORM OF OBJECTION BY COMMISSIONER.

"The Land and Income Assessment Act, 1891."
Notice of Objection by the Commissioner of Taxes.

To _____
I HEREBY give you notice, under section 19 of the above Act, that I object to the assessment of your land as shown in the assessment-roll for _____ and described below,—

Assessment No.	Description of Property.	Actual Value of Property, including Improvements.	Value of Owner's Interest.	Value of Lessee's Interest.	Value of Improvements.	Unimproved Value.

on the following grounds: [grounds of objection.]
And I propose to vary the assessment as follows:—

Assessment No.	Description of Property.	Proposed Value of Property, including Improvements.	Proposed Value of Owner's Interest.	Proposed Value of Lessee's Interest.	Proposed Value of Improvements.	Proposed Unimproved Value.

If you consider yourself aggrieved by the altered assessment you should appear before the Board of Review and object to the alteration being made. _____

Wellington, _____, 189 .
Commissioner of Taxes.

R. WALROND,
Acting Clerk of the Executive Council.

Delayed-telegram Rates for Members of the General Assembly.

ONSLOW, Governor.
ORDER IN COUNCIL.

At the Government House, at Christchurch, this thirty-first day of October, 1891.

Present:
HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

WHEREAS by Order in Council dated the twenty-sixth day of June, one thousand eight hundred and ninety-one, and published in the *New Zealand Gazette* of the second day of July following, certain regulations were made for the transmission of "delayed telegrams" forwarded during the session of Parliament by members of either of the Houses

of the Legislature: And whereas it is expedient to revoke such regulations and to make other provision in lieu thereof:

Now, therefore, His Excellency the Right Honourable William Hillier, Earl of Onslow, the Governor of the Colony of New Zealand, in pursuance and exercise of the powers conferred by "The Electric Lines Act, 1884," and of all other powers and authorities enabling him in this behalf, doth hereby revoke the said recited Order in Council of the twenty-sixth day of June, one thousand eight hundred and ninety-one, and the regulations thereby made as aforesaid, and in lieu thereof doth hereby make the regulations contained in the Schedule hereto; and doth hereby order and declare that this Order in Council and the regulations hereby made shall take effect on and after the first day of November, one thousand eight hundred and ninety-one.

SCHEDULE.

1. DURING the session of Parliament members of the General Assembly may send "delayed telegrams" at the following rates, viz.:—

For the first thirty words or any fraction s. d.
thereof 0 6
For every four words or fraction of four words after the first thirty words .. 0 1

2. During the recess members of the General Assembly may also send delayed telegrams to Ministers of the Crown at the foregoing rates, such telegrams to be delivered by messenger, on receipt, instead of being posted.

3. "Collect" telegrams addressed to a Minister by any member of Parliament shall not be accepted for transmission at any telegraph office unless the Minister has by telegram requested such member to send him a reply "free," and proof thereof be given to the transmitting office.

R. WALROND,
Acting Clerk of the Executive Council.

Abolishing Office-copies of Telegrams.

ONSLOW, Governor.
ORDER IN COUNCIL.

At the Government House, at Christchurch, this thirty-first day of October, 1891.

Present:
HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

WHEREAS from time to time certain regulations have been made by the Governor in Council for the several purposes specified in subsections numbered one, two, three, four, and five of section fifteen of "The Electric Lines Act, 1884" (hereinafter referred to as "the said Act"), and particularly by Order in Council bearing date the fourth day of March, one thousand eight hundred and eighty-seven: And whereas it is expedient to revoke all such regulations as were made and are now in force relating to the taking and keeping of office-copies of telegrams in any office under the charge or control of the Electric Telegraph Commissioner:

Now, therefore, His Excellency the Right Honourable William Hillier, Earl of Onslow, the Governor of the Colony of New Zealand, in pursuance and exercise of the power conferred by the said Act, and acting by and with the advice and consent of the Executive Council of the said colony, doth hereby revoke such of the regulations prescribed by the said recited Order in Council of the fourth day of March, one thousand eight hundred and eighty-seven, as relates to the taking or keeping of office-copies of telegrams; and doth hereby order and declare that all other rules and regulations at present in force prescribing the taking or keeping of office-copies of telegrams shall be and the same are hereby revoked, and that henceforth copies of telegrams for purposes of record in any office of the New Zealand Post Office and Telegraph Department shall not be taken: And it is hereby further declared that this Order in Council shall take effect on and after the first day of November, one thousand eight hundred and ninety-one.

R. WALROND,
Acting Clerk of the Executive Council.

Rates of Postage for Parcels to certain Australian Colonies and Tasmania.

ONSLOW, Governor.
ORDER IN COUNCIL.

At the Government House, at Christchurch, this thirty-first day of October, 1891.

Present:
HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

WHEREAS in pursuance and exercise of the powers and authorities conferred by "The Post Office (Foreign Parcels) Act, 1888," and "The Post Office Act 1881

Amendment Act, 1886" (hereinafter termed "the said Acts"), His Excellency the Governor of the Colony of New Zealand, acting by and with the advice and consent of the Executive Council of the said colony, did, by Order in Council dated the twenty-third day of January, one thousand eight hundred and ninety, make regulations for the purposes of the parcel-post between New Zealand and certain Australian Colonies and Tasmania: And whereas it is now expedient to amend the rates of postage made by such Order in Council:

Now, therefore, His Excellency the Governor of the Colony of New Zealand, in pursuance and exercise of the powers and authorities conferred by the said Acts, and by and with the advice and consent of the Executive Council of the said colony, doth hereby revoke the regulation numbered ten under the heading "Rates of Postage" set forth in the Schedule to the said recited Order in Council of the twenty-third day of January, one thousand eight hundred and ninety, and in lieu thereof doth hereby make the regulation set forth in the Schedule hereto; and doth hereby declare that such regulation shall come into force on the first day of November, one thousand eight hundred and ninety-one, and shall be read and construed subject to the provisions of the said Acts.

SCHEDULE.
REGULATION.
Rates of Postage.

10. FOR a parcel not exceeding 1lb. in weight, 8d.; for every additional pound or fraction thereof, 6d. extra. Postage must be fully prepaid by means of postage-stamps affixed to the parcels. Insufficiently-prepaid parcels will not be accepted.

R. WALROND,
Acting Clerk of the Executive Council.

Inspecting Assessors under "The Land and Income Assessment Act, 1891," appointed.

Land- and Income-tax Office,
Wellington, 26th October, 1891.

HIS Excellency the Governor has been pleased to appoint

CHARLES DUGALD KENNEDY, of Napier;
EWEN ALEXANDER CAMPBELL, of Wangarui;
WILLIAM CAMPBELL WALKER, of Christchurch; and
THOMAS CALCUTT, of Dunedin,

to be Inspecting Assessors under "The Land and Income Assessment Act, 1891."

A. J. CADMAN.

Assessors under "The Land and Income Assessment Act, 1891," appointed.

Land- and Income-tax Office,
Wellington, 23rd October, 1891.

HIS Excellency the Governor has been pleased to appoint the following to be Assessors under "The Land and Income Assessment Act, 1891."

A. J. CADMAN.

SCHEDULE.

THOMAS William Portland Smith, Kaitaia; William John Harris, Mongonui; Alfred Spy Andrews, Kohukohu; Matthew Gregory Lambert, Mangawhare; William Whitaker Ariell, Paparoa; Thomas Adams Gubb, Port Albert; George Moor, Warkworth; Charles Newman, Helensville; Andrew Jack, jun., Wade; James Mays, Devonport; Walter Sisam, Swanson; Thomas Ussher, Auckland; John Bollard, Avondale; Thomas Cheeseman, Auckland; John Thomas Mellsop, Waiuku; Theophilus Lessey Stevens, Ardmore; John Lowry, Razorback; John Gwynneth, Cambridge;

Thomas William Rhodes, Coromandel; Frederick Robert George Woodward, Thames; Edwin Wise Hollis, Thames; Edwin Edwards, Paeroa; Edwin Lewis Hope, Hamilton; Hugh Fitzgerald, Cambridge; John Hunt, Walton; William Jones, Hamilton; Nicholas Thomas Maunders, Paterangi; Firth Wrigley, Tauranga; George Grant, Gisborne; John Collinge, Hastings; Henry Charles Adolphus Wundram, Napier; John Robert Williams, Napier; John Skinner, New Plymouth; Richard Price, Inglewood; William Bennett, Inglewood; Edward Olson, New Plymouth; Adolphus Harry Moore, Opunake; Alexander Gore Brett, Hawera; Edward Charles Horner, Patea; Henry Frederick Mason, Waverley; Edward Nolloth Liffiton, Wanganui; Douglas Cowper Tennent, Marton; Alexander Simpson, Marton; John Notman, Wanganui; George Cole Hill, Feilding; Edmund Goodbehere, Feilding; George Wilks, Feilding; Hugh Lind Sherwill, Feilding; Hector James Booth, Feilding; James Linton, Palmerston North; John Bell, Wellington; Alexander McHutchon, Whakataki; Frederick von Reden, Eketahuna; Albert West Sedcole, Pahiatua; George Whitecombe, Pahiatua; Edmund Richard Morgan, Taylorville; Richard Doidge Nosworthy, Blenheim; William Thomas Erskine, Havelock; Douglas Dobson, Blenheim; John Edward Fletcher, Collingwood; Samuel Gaskell Robinson, Takaka; Edward Gill, Suburban North; David Lindsay, Wakefield; Joshua Bird, Wakefield; Robert Pattie, Riwaka; Henry Percy Knyvett, Stanley Brook; William Rout, jun., Nelson; George Malcolm Rout, Nelson; John George Heslop, Reefton; Frank Bird, Westport; Michael Phillips, Greymouth; Jacob Theodore Skoglund, Greymouth; John Ward, Brunerton; John William Thomson, Ross; David John Evans, Hokitika; John Peake, jun., Hokitika; John Neville Smyth, Hokitika; Thomas Cannon, Kaikoura; John Alfred Brown, Marshland, Christchurch; Joseph Bernard Sheath, Rangiora; David Dick, Ashley; John Ingram, Oxford; William Baker, Hororata; Robert Wright, Ohoka; George Bedford, Courtenay; Vincent William Mathias, Flaxton; George Johnston Webster, Springton; Walter Blake, Lincoln Road, Christchurch; Nicholas Ellis, Fendalton; William Thomas Champion Mills, Christchurch; John Whitelaw, Christchurch; Robert Chapman, Kaiapoi; Benjamin Bull, St. Albans; Charles Allison, jun., Sydenham; Henry Rawe Smith, Linwood; Augustus Reid Pavitt, Woolston; Richard Morris Griffiths, Lyttelton; Lewis Edmund Corbie, St. Albans; Robert Hill Ingle, Duvauchelle's Bay; Thomas Quealy, Birdling's Flat; Charles William Comer, Spreydon; William Moorhead, Leeston; Struan Robertson, Pigeon Bay; Lawrence Oxley, South Rakaia; Charles Braddell, Ashburton; Charles Edward Fooks, Ashburton; Alfred Augustus Fooks, Ashburton; John Davison, Ashburton; William Simpson, Ashburton; David Mitchell Ross, Timaru; Andrew Thompson, Oamaru; William James Bolt, Purakanui; William Craig, Shag Valley; John McCartney, Portobello; Adam Nichol, Anderson's Bay; John Davie, Dunedin; John Bryce Thomson, Dunedin; Andrew Hogg, Leith Valley; Thomas Short, North-east Valley; Thomas Sherlock Graham, Dunedin; Thomas Riddell Dodds, South Dunedin; David Lee, Port Chalmers; Martin Pearce, Caversham; Thomas Paterson, Balclutha; William Dallas, Balclutha; Robert Findlay, Mosgiel; Moses McLay, Glenomaru; John Johnston Ramsay, Springfield, Hyde; William Cowan McNeen, Dunedin; David Larnach, Ravensbourne; John Carse Arbuckle, Lawrence; Robert Margrie Brookes, Milton; John McFarlane, Milton; George Prain, Mosgiel; Arthur Calder, Lovell's Flat; Robert Grigor, Balclutha; James John Gibson, Lawrence; William Quin, Tapanui; John Charles Macgregor, Maitaia; Thomas Green, Gore; Reginald Bree, Gore; John Henry Perkins, Maitaia; William Russell, Winton; John Brown, South Invercargill; Thomas Littlewort, Wyndham; Ian Simson Simson, Gore; Stewart Dewar, Queenstown; Henry Boston Cassels, Riverton.

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