

Land and Income Assessment Acts of New Zealand, and I request that your Lordship will be so good as to furnish me with a report on the question which has been brought to my notice.

I have, &c.,

RIPON.

Governor the Right Hon. the Earl of Glasgow, G.C.M.G.

Enclosure.

Bradford, 28th May, 1895.

SIR,—

*Land and Income Assessment Acts, New Zealand.*

Referring to our letter of the 2nd instant, and your reply (7667/95) of the 9th, we have now received (presumably from the Government authorities at Wellington) a copy of the New Zealand Land and Income Assessment Acts of 1891 and 1892, with the amendments made in 1893 and 1894.

We find that the clauses affecting British merchants trading in New Zealand but not domiciled there are contained in the original Act, but apparently it is only now that the attempt is being made to put them into operation.

No doubt you are in possession of copies of these Acts, and we beg to refer you to page 13, clause 15, subsection (2), and also to page 54, Schedule D, subsection (4a), and to pages 20 and 21, clause 19.

Our representative, who resides in Melbourne, and who is shortly about to visit New Zealand, writes urging us to send out to him at once instructions to guide him. We wish therefore to inquire whether the Colony of New Zealand is within its rights in enforcing such legislation as this, and in compelling us, who already pay income-tax to the British Government, to pay an income-tax to the New Zealand Government in addition.

If the Government of New Zealand have no right to levy this tax on British subjects not resident in the colony, the sooner this fact is known the better.

If, on the other hand, the New Zealand Government are entitled to levy such a tax, we shall feel greatly obliged by your giving us an early intimation of this being the case, as there are various matters, in that event, connected with the mode of assessment, enforcement of payment (some of which we alluded to in our previous letter), to which we take strong objection.

The first point to be settled—and we think the Secretary of State for the Colonies will be able to decide this—is whether the New Zealand Government are entitled to enforce against non-resident British subjects—paying income-tax here—the income-tax which they are attempting to levy.

Thanking you in advance for the favour of an early reply,

We are, &c.,

M. BOTTOMLEY AND Co.,

Per C. Campbell.

The Under-Secretary of State, Colonial Office, S.W.

No. 12.

(Circular.)

SIR,—

Downing Street, 1st June, 1895.

I have the honour to transmit to you, for your information and for publication in the colony under your Government, the accompanying copy of a Proclamation of the Queen in Council, ordaining that the coins of bronze or mixed metal with the new design herein described shall be lawful and current money of the United Kingdom of Great Britain and Ireland.

I have, &c.,

RIPON.

The Officer Administering the Government of  
New Zealand.

[For enclosure see *New Zealand Gazette*, 1st August, 1895, p. 1180.]

No. 13.

(New Zealand—General.)

MY LORD,—

Downing Street, 4th June, 1895.

I have the honour to acknowledge the receipt of your Lordship's A.—1, 1895, despatch, No. 10, of the 16th April, asking whether any action has been taken on No. 15. your despatch, No. 22, of the 8th of June, 1893, signifying the concurrence of your Government in the proposed extension of the Coinage Act of 1870, and of section 2 of "The Coinage Act, 1891," to New Zealand.