

to the New Zealand buyer, which would be very prejudicial to the English merchant or manufacturer when he found himself in competition with German or American houses.

If it is necessary for revenue purposes to tax commercial travellers who represent firms not located in the colony, my Council would suggest that it should be done in the form of a direct tax upon travellers. In some colonies a tax of £20 per annum is found sufficient. By this means the inquisitorial and irritating consequences of the present Act could be avoided.

My Chamber includes a number of firms who trade with New Zealand, and they all are of opinion that the statute, as now existing, will be most injurious to English trade.

My Council respectfully ask for your intervention and help.

I am, &c.,

The Right Hon. Joseph Chamberlain, M.P.

ALBERT LAW, Secretary.

SIR,—

60, Bartholomew Close, London, E.C., 25th July, 1895.

We beg to draw your attention to the notice recently served upon our commercial traveller and representative, Mr. M. M. Irving, by the Commissioner of Taxes at Dunedin, New Zealand, dated the 31st January, 1895, in which he is called upon to furnish, prior to leaving the colony, returns of the income derived from business he has contracted within the colony—the value of the business first to be ascertained by *pro forma* invoice, and a new return to be made afterwards on the value of goods actually supplied.

We beg to point out to you the unreasonableness and the great hindrance to trade of this regulation. We further beg to point out the absolute impossibility for us here in London to make any accurate return of the income derived from every order that we execute. Therefore it is still more impossible for our representative, who does not know the cost prices of one-third of the things he sells, to make any such return.

The nature of our business is that of wholesale chemists and druggists. We deal in thousands of articles—drugs, chemicals, preparations, druggists' sundries, patent medicines, proprietary articles—besides acting as general merchants and agents for our customers, so that the labour of even attempting to comply with the terms of the notice with us here in London would be incalculable, and for our traveller it would be impossible.

Unfortunately, in Cape Colony, the Transvaal, and the Orange Free State, a tax is levied upon commercial travellers from England. We consider this a gross injustice as far as Cape Colony is concerned, and very short-sighted policy on behalf of the foreign States, because it tends to cut off their traders from personal communication with those who are personally acquainted with the English markets. This tax as levied in South Africa is very workable, and if the New Zealand Government desire to take any such short-sighted policy as to tax commercial travellers we beg you will lay before them the desirability of their levying a direct and fixed tax in place of such an absolutely unworkable scheme as they seem to have decided upon.

Hoping that this matter will receive your best consideration,

We have, &c.,

The Principal Secretary of State for the Colonies,  
Downing Street, S.W.

EVANS, LESCHER, AND WEBB.

## No. 22.

(Circular.)

SIR,—

Downing Street, 26th July, 1895.

I have the honour to transmit to you copies of "The Colonial Boundaries Act, 1895," 58 and 59 Vict., ch. 34.

The Law Officers of the Crown having recently reported that where an Imperial Act has expressly defined the boundaries of a colony, or has bestowed a Constitution on a colony within certain boundaries, territory cannot be annexed to that colony so as to be completely fused with it—as, *e.g.*, by being included in a province or electoral division of it—without statutory authority, it followed that certain annexations of territory to colonies falling within the above category which had been effected by Order in Council and letters patent, accompanied by Acts of the colonial Legislatures, were of doubtful validity, and this Act has been passed to validate these annexations, and to remove all doubts as to Her Majesty's powers in future cases.

I have, &c.,

J. CHAMBERLAIN.

The Officer Administering the Government of New Zealand.

## Enclosure.

COLONIAL BOUNDARIES ACT, 1895.

CHAPTER 34.

AN ACT to provide in certain Cases for the Alteration of the Boundaries of Colonies.

[6th July, 1895.]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—