

Enclosure.

MEMORANDUM for His Excellency the GOVERNOR.

(No. 27.)

Premier's Office, Wellington, 24th June, 1895.

THE Premier has the honour to ask your Excellency to be good enough to approach the Imperial authorities with reference to the participation by old soldiers living in the colonies in the special compassionate pensions granted to those who have served in campaigns and who are in indigent circumstances. The reasons for my approaching your Excellency in the matter are that many applications for such pensions from ex-soldiers in this colony have been forwarded, and they have all been refused by the authorities of the Royal Hospital, Chelsea, on the grounds that the Commissioners of such hospital are required to give precedence to applicants living in the United Kingdom.

R. J. SEDDON, Premier.

No. 5.

(No. 28.)

SIR,—

Government House, Wellington, 6th July, 1895.

I have the honour to enclose a memorandum from the Land- and Income-tax Department of New Zealand, in which you will find the information requested in your despatch (New Zealand, No. 25) dated the 9th May, 1895.

A.—2, 1896,
No. 5.

I have, &c.,

The Secretary of State for the Colonies.

GLASGOW.

Enclosure.

MEMORANDUM for the Hon. the COLONIAL TREASURER.

Land- and Income-tax Department, Wellington, 28th June, 1895.

THE letter from Messrs. Bottomley and Co. to the Secretary of State has evidently been written under misapprehension, and is couched in similar terms to those in which certain colonial newspapers, both here and in Victoria, discanted on this subject from erroneous and *ex parte* information, supplied by certain representatives of English houses who did not communicate with the department with the view of obtaining correct information, but who elected to form their own conclusions.

The majority of the travellers have, however, called on me and discussed the matter, expressing their own willingness and that of the firms they represent to conform to the requirements of the law whatever they may be.

There is not now, and there never was, any intention of levying tax upon the first return made of the business contracted for without allowing ample time for amending the return if orders are not executed. There is, moreover, no intention of calling into action the penal provisions in the regulations, except in cases where travellers treat the law with contempt. No tax has yet been collected upon the returns made, nor will there be until January next, by which time it will be known whether the orders taken have been executed or not; and, even if it should be subsequently found that the expected business was not completed, any tax overpaid will be refunded.

The only object in issuing the regulations was to place the English firms doing business in the colony, but having no resident representative, on the same footing as regards income-tax as colonial firms and business houses, and no valid ground for exempting the profits made on business so done has yet been advanced.

The great majority of travellers, while they have told me that they see difficulties in the way of carrying out the regulations, have made returns of the business done, or have asked their principals to complete these returns when they have not been in a position to do so themselves.

JOHN MCGOWAN, Commissioner.

No. 6.

(No. 24.)

SIR,—

Government House, Wellington, 9th July, 1895.

I have the honour to inform you that I opened the second session of the Twelfth Parliament of New Zealand on the 20th June, 1895, and to enclose copy of the Speech that I read on that occasion.

I have also the honour to forward herewith copies of the Addresses in Reply presented to me by the honourable the Legislative Council and the House of Representatives respectively.

I have, &c.,

The Right Hon. the Secretary of State for
the Colonies.

GLASGOW.