

## No. 6.

(No. 50.)

SIR,— Government House, Wellington, 2nd September, 1897.

With reference to your letter (New Zealand—General), dated the 28th September, 1896, *re* issue of the Volunteer long-service medal in New Zealand, I have the honour to forward you herewith a copy of the proposed Regulations governing the issue of the Imperial Volunteer long-service medal to the Volunteer Forces in New Zealand.

2. The Regulations have been amended in accordance with the suggestions of the War Office.

3. My Ministers would respectfully suggest that the colour of the ribbon for the medal should be the same as that worn with it by the Volunteers of Great Britain.

I have, &amp;c.,

RANFURLY.

The Right Hon. J. Chamberlain,  
Secretary of State for the Colonies.

## No. 7.

(No. 51.)

SIR,— Government House, Wellington, 2nd September, 1897.

I have the honour to report that on the 1st August I arrived at Sydney, and found the New Zealand Government steamer "Tutanekai" waiting to take me to Wellington.

2. At the request of Captain Fairchild I fixed the date of my departure from that port for the 4th August, so as to reach Wellington on the date desired by the citizens and reception committee.

3. I landed at Wellington on the 10th August, and was duly sworn in here the same day, and at once assumed the duties of Governor.

4. The public reception which I met with as Her Majesty's representative was of a most loyal character.

I have, &amp;c.,

RANFURLY.

The Right Hon. J. Chamberlain, &c.,  
Secretary of State for the Colonies.

## No. 8.

(No. 52.)

SIR,— Government House, Wellington, 2nd September, 1897.

With reference to your circular, dated the 7th April, 1897, as to the method adopted in the Colony of New Zealand for valuing goods subject to *ad valorem* duties, I have the honour to forward you herewith a memorandum on the subject, signed by the Secretary and Inspector of Customs.

I have, &amp;c.,

RANFURLY.

The Right Hon. J. Chamberlain, M.P.,  
Secretary of State for the Colonies.

## Enclosure.

(Memorandum.)

IN this colony the law requires duty to be paid on the full market value when sold for home consumption in the principal markets whence, and at the time when, the goods were exported, including the value of the case, cask, or other covering, with 10 per cent. added. Such value is to be the fair market value in the usual and ordinary commercial acceptation of the term, at the usual and ordinary credit, and not the cash value, except in cases where the article is by universal usage considered and known to be a cash article, and so *bonâ fide* paid for in all transactions in relation to such article. No deduction is allowed because of any special arrangement between the seller and purchaser having reference to the exportation of goods on the exclusive right to the sale thereof within certain territorial limits, or because of any royalty payable upon patent rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction might or could be obtained.

2. The words "when sold for home consumption" are not to be understood to mean that duty is charged on the duty-paid value in the case of goods liable to duty in the country of export. These words are intended to emphasize the fair market value as that at which the goods are sold for home use as distinguished from a special export value.

3. Subject to cases which may come under the above limitations, the practice, comprehensively stated, is to take the invoice value (exclusive of freight, and commission, and insurance or exchange) and add thereto 10 per cent. The value so ascertained is that on which duty is paid, and is that entered in the statistics of imports.

W. GLASGOW.