

CERTIFICATE and testimonials of Mr. G. M. Hutton, candidate for commission in Royal Engineers: 1, 2, certificate of birth; 3, university degree; 4, 5, medical fitness; 6, 7, 8, conduct and character; 9, 10, 11, 12, testimonials from Professors, Canterbury College, New Zealand University.

Sub-Enclosure 2.
EXTRACT from *Government Gazette*.

No. 20.

(No. 4.)

SIR,—

Christchurch, 11th January, 1886.

I have the honour to state that I have this day transmitted a telegram to you, of which a copy is enclosed herewith.

I have, &c.,

WM. F. DRUMMOND JERVOIS.

The Hon. Colonel Stanley, M.P.

Enclosure.

My Ministers call special attention of Her Majesty's Government position of affairs at Samoa reported Home by British Consul.

No. 21.

(No. 5.)

SIR,—

Christchurch, 12th January, 1886.

I have the honour to inform you, in reply to your despatch, "Accounts," of the 6th November last, that the cost of the two telegrams despatched by me on the 21st and 25th April respectively, in connection with the case of George Townsend, a fraudulent bankrupt, amounted to £9 9s. 4d.

I have, &c.,

WM. F. DRUMMOND JERVOIS.

The Right Hon. Colonel Stanley, M.P.

No. 22.

(No. 6.)

SIR,—

Christchurch, 12th January, 1886.

With reference to your Despatch No. 62, of the 13th October last, ^{A.-2, 1886,} transmitting for any observations which my Government may desire to offer ^{No. 16.} a copy of a letter from Lloyd's representing that British marine insurance companies establishing branches in New Zealand for effecting marine insurances are compelled to pay a tax on capital, and to submit their accounts periodically for the inspection of the Colonial Government, I have the honour, at the request of my Government, to transmit a copy of a memorandum by the head of the Stamp Department, pointing out the conditions under which foreign marine insurance companies can do business in the colony.

My Ministers further represent that "our system of taxation is different from that of Great Britain. It is believed that colonial companies are charged income-tax in the United Kingdom, and colonists are certainly charged with that tax on incomes arising within the colony. If a similar course, applicable to the United Kingdom, were adopted in the colony a heavy income would be raised; but it would be one which the colonists would probably not consider fair."

I have, &c.,

WM. F. DRUMMOND JERVOIS.

The Right Hon. Colonel Stanley, M.P.

Enclosure.

MEMORANDUM from the HEAD of the STAMP DEPARTMENT to the COLONIAL TREASURER.

FOREIGN marine insurance companies doing business within the colony are only required to pay an annual license of £200 and property-tax on the amount of premiums received within the