8 June, 1911.]

STANDING COMMITTEE.

[5th Day.

Sir JOSEPH WARD-cont.

should be dealt with. That is a matter which presses upon the people in England and the people in New Zealand—one man paying double taxation on the one income.

For instance, a British resident belonging to the British Empire may have to pay double taxation upon one income because of the condition of the laws in our country, and in this country and in the other Dominions too. There is no doubt about the desirability of having an assimilation of taxation, if such a thing can be brought about. That is a matter which I, as the representative of New Zealand, brought before the then Chancellor of the Exchequer four years ago, but we are to-day in exactly the same position as we were in then. I think there are difficulties in the way of it being assented to now, and I am not taking exception to that—far from it; but it is a point which crops up in our country repeatedly in the case of residents from Great Britain who are out there. want to be in a position not of imposing an impossible duty upon the Secretary of State for the time being, but of doing what the representatives of the Homeland of New Zealand may deem desirable—meeting in committee for the purpose of advising the Secretary of State, the Secretary of State in turn informing the Governments of the respective oversea Dominions, and then those Governments, as an outcome of the discussion which had taken place at the meeting of the Committee with their representatives upon it, considering the whole matter and saying whether it is possible for them to do anything, without waiting for another four years to pass in order to agree to some uniform course.

General BOTHA: What I cannot follow from Sir Joseph Ward's argument is this: Why cannot you have the same thing done now without that Committee? What hinders you here to-day from having a meeting between the Government here and your representative in this country, and talking the matter over exactly as you want to talk it over at a meeting of this Committee?

Sir JOSEPH WARD: If it was only a matter affecting South Africa or New Zealand by themselves as oversea Dominions, I admit the force of General Botha's observation. In an informal consultation between the Secretary of State for the Colonies and the High Commissioner upon a matter which is pertinent to one country alone you can have a settlement which is satisfactory to that country and to the Home Government; but if it is a matter which is of importance not only to one oversea Dominion and the Home Government, but of equal importance, say, to New Zealand, Australia, and Canada, South Africa, and Newfoundland, then how can we individually act upon any matter upon which a decision is not arrived at which is satisfactory to one Dominion only? If we want to go in for co-ordination as far as our laws are concerned, we could not do it in that way.

General BOTHA: But the Committee which has been proposed is purely advisory, and I do not see how they can be of greater service to you in getting uniformity than the present machinery.

Mr. BATCHELOR: There is no machinery now at all.

Sir D. DE VILLIERS GRAAFF: Yes, there is the Secretariat of this Conference.

Sir JOSEPH WARD: Take the case of death duties, which is another important matter, and which is of consequence to the people in South Africa, in Canada, in New Zealand, in Australia, and also in England.

Sir D. DE VILLIERS GRAAFF: It does affect us very much.

Sir JOSEPH WARD: I do not know whether you have death duties or not in your country.