BE IT ENACTED by the Governor, the Legislative Council, and House of Assembly, in legislative session convened, as follows:-

1. (1) Where a trade or business of any kind is carried on by or on behalf of the Imperial Government or the Government of any part of His Majesty's Dominions the Imperial or other Government shall, in respect of the trade or business and of all operations in connection therewith, all property occupied in this colony and all goods owned in this colony for the purposes thereof, and all income arising in connection therewith, be liable, in the same manner as in the like case any other person would be, to all taxation for the time being in force in this colony.

(2) In this section the expression "His Majesty's Dominions" includes any territory which is

under His Majesty's protection or in respect of which a mandate is being exercised by the Government

of any part of His Majesty's Dominions.

(3) Nothing in this section shall-

(a) Affect the immunity of the Imperial Government or other such Government or the Governments of other States from taxation in respect of any income or property to which subsection one of this section does not apply; or

(b) Be taken to prejudice the question of any liability on the part of the Imperial Government or other such Government in respect of any period before the commencement of

this Act to taxation in respect of the matters mentioned in subsection one.

## No. 37.

New Zealand, Dominions No. 335.

Downing Street, 23rd July, 1926. SIR,-

With reference to the late Viscount Milner's despatch, Dominions No. 220, of the 28th May, 1920, I have the honour to request Your Excellency to inform your Ministers that the Board of Trade have in course of preparation a memorandum dealing with the coasting trade of the world, and propose to include a statement of any restrictions which may exist on the operation of vessels, whether foreign or British, in the coasting trade of the several parts of the Empire.

2. In the circumstances I should be glad to receive for transmission to the Board of Trade a statement of the general position as regards New Zealand, for inclusion in the memorandum. It would be convenient if such a statement could

be communicated in duplicate, if possible.

I have, &c., L. S. AMERY.

Governor-General His Excellency General Sir C. Fergusson, Bart., LL.D., G.C.M.G., K.C.B., D.S.O., M.V.O., &c.

## No. 38.

New Zealand, Dominions No. 341.

Downing Street, 28th July, 1926. SIR,—

I have the honour to refer to my despatch, Dominions No. 360, of the 18th August, 1925, and in accordance with Resolution No. 15 of the Second Imperial Entomological Conference, 1925, to transmit to Your Excellency, for the information of your Ministers, the accompanying copies of the report of the Director of the Imperial Bureau of Entomology for the financial year ended the 31st March, 1926.

2. It will be remembered that in Resolution No. 7 the Conference expressed the hope that India as a whole would see its way to contribute to the Bureau at the rate of £1,000 per annum from 1926 inclusive. I have now received the observations of the Government of India on the report of the Conference, but I regret that that Government, after the fullest consideration, does not see its way to make a contribution, as had been hoped. The Indian Research Fund Association has, however, consented to make a grant to the Bureau of £500 for the year 1926-27, this being an increase of £200 over the grant made by that body in 1925–26.

3. The question whether, having regard to the fact that the contribution from India will be £500 only, the Bureau would be in a position to undertake the export to oversea Governments of beneficial parasites, in accordance with Resolution No. 10 of the Conference, was considered at a meeting of the managing committee of