

Under section 44 of the Imperial Finance Act, 1921, all objects purchased for a public gallery or museum in England which form part of an estate whereon duties are payable are exempt from such duties, but such exemption provision does not apply to overseas institutions.

Recently a Van Dyck portrait of the Countess of Southampton was purchased for the Melbourne Art Gallery, under the terms of what is known as the "Felton Bequest," when the sum of £2,800 3s. had to be paid for such duties, while the London National Gallery, it is understood, obtained a picture by Van Dyck from the same estate without having to pay any tax.

I have therefore to ask if consideration could be given to the question of extending to overseas institutions the exemption provision of the Act in respect of the payment of estate duties on objects purchased for them in England.

I have, &c.,

S. M. BRUCE,

Prime Minister for External Affairs.

The Right Hon. the Secretary of State for Dominion Affairs.

No. 39.

New Zealand, Dominions No. 562.

SIR,—

Downing Street, 26th November, 1928.

With reference to my despatch, Dominions No. 65, of the 24th January, 1927, I have the honour to state, for the information of His Majesty's Government in New Zealand, that the Army Council have had under their consideration a form of rear-wheel suspension devised with the object of rendering six-wheeled vehicles specially suitable for traversing, when necessary, difficult surfaces such as are likely to be encountered in cross-country operations. This form of suspension has been adopted with success in six-wheeled vehicles supplied to His Majesty's Forces, and it is felt that the nature of the working conditions for many vehicles required in other parts of the Empire may make the question of incorporating this form of suspension of interest to any six-wheeler manufacturers in those parts.

2. A British patent has been granted upon the invention in question, and the letters patent have been assigned to the Secretary of State for War. The attached copy of the specification shows the nature of the patented arrangement. Corresponding proprietary rights have been granted in other countries, as shown in the list below, and all rights in the letters patent will be vested in the Secretary of State for War.

3. In order to serve the interests of all parts of the Empire, it has been decided to allow, in respect of the patented suspension, entire freedom for its incorporation in vehicles built within the Empire (whether the vehicles be for Government purposes or for ordinary commercial purposes), and for the use or sale of the invention in vehicles so built. Accordingly, royalty would not be called for in respect of the inclusion of the patented suspension in such vehicles.

4. The countries in which patent rights are concerned, in addition to Great Britain, are as follows:—

Canada	..	..	..	..	Patent No. 270/852.
Australia	..	..	..	..	Patent No. 3739/26.
New Zealand	..	..	..	..	Patent No. 57161.
Union of South Africa		..	..	..	Patent No. 759/26.
South West Africa	..	..	..	..	Patent No. 62.
Southern Rhodesia	..	..	..	..	Patent No. 2040.
India	..	..	..	..	Patent No. 12522/26.
Gold Coast Colony	..	..	..	..	Registration No. 12.
Nigeria	..	..	..	..	Registration No. 6.
Kenya Colony	..	..	..	..	Certificate No. 125.
Northern Rhodesia	..	..	..	..	Patent No. 94.
Egypt	..	..	..	..	Registered.

5. If any six-wheelers with the patented suspension should be constructed in New Zealand, it would appear to be desirable that the company undertaking the construction should notify the War Office of their action, so that a direct authorization or license for the use of the patent under royalty-free conditions may be issued by the War Office to each company concerned, and also that arrangements may be made, where practicable, for marking the vehicles with the appropriate patent