

REPORTS

RECEIVED FROM THE

INDIAN GOVERNMENT AND THE GOVERNMENTS OF
HER MAJESTY'S COLONIAL POSSESSIONS

RESPECTING THE

REGULATIONS IN FORCE IN INDIA AND THE COLONIES
WITH REGARD TO COMMERCIAL TRAVELLERS

AND THE TREATMENT OF

THEIR PATTERNS AND SAMPLES.

WITH INTRODUCTORY SUMMARY.

Presented to both Houses of Parliament by Command of Her Majesty.



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A. E. BATEMAN

Commercial, Labour and Statistical Department
Board of Trade, Whitehall Gardens,
December, 1900.

INTRODUCTION.

(i.) METHOD OF COMPILATION.

The particulars given in this Return, respecting the regulations concerning Commercial Travellers and their samples in India and the Colonies, have been obtained from the Indian and Colonial Governments, through the India and Colonial Offices, in consequence of a suggestion made by the Commercial Department of the Board of Trade in correspondence with the Offices named, in May, 1898. The following are copies (*a*) of a letter received by the Board of Trade from the India Office on the 18th May, 1898, and (*b*) of a Circular sent by the Colonial Office to the various Colonial Governments on the 6th June, 1899.

India Office to Board of Trade.

India Office, Whitehall,
London, S.W., 17th May, 1898.
SIR, WITH reference to your letter, dated the 4th May, 1898, regarding regulations for commercial travellers, I am directed by the Secretary of State for India to inform you that he has invited the Government of India to state whether they have any rules regarding, or concessions in favour of, commercial travellers, of which the publication might be useful or interesting to traders in the United Kingdom.

I am, &c.,

(Signed) A. GODLEY.

The Secretary,
Board of Trade.

Circular from Colonial Office to Colonial Governments.

SIR, Downing Street, 6th June, 1899.
I HAVE the honour to transmit to you copies of a Return (C. 8396) presented in 1897 to the House of Commons, giving particulars concerning the licenses or other documents which have to be obtained by British commercial travellers or agents of British firms before they can trade or solicit orders in foreign countries.

Information of a somewhat similar character to that given in this Return was supplied to the Board of Trade by various Colonial Governments in reply to my predecessor's Circular

Despatch, dated 6th January, 1890, and I should be glad if you will inform me whether the particulars then supplied still afford an accurate description of the regulations affecting the matter, and, if not, in what manner, and to what extent the regulations have been modified.

It is proposed to embody the replies to this despatch in a Return which will be presented to Parliament.

I have, &c.,

(Signed) J. CHAMBERLAIN.

The Officer Administering
the Government of.....

(ii.) SUMMARY OF INFORMATION RECEIVED.

It may be convenient to summarise briefly the information which has been received by the Board of Trade as the result of the applications made to the Indian and Colonial Governments :—

INDIA

There are no regulations in British India specially affecting commercial travellers and their calling, and they are not required to take out licenses.

Travellers resident in Calcutta are not called on to pay the regular municipal license-tax.

In Native States also there are no special rules or regulations on the subject : but in Kashmir all Europeans, other than civil and military officers of the British Government, whether they are commercial travellers or not, are required to provide themselves with a pass from the Resident before entering the Maharaja's territories ; and in Nepal the general prohibition against Europeans visiting Nepal without the permission of the Darbar applies to representatives of European firms.

With regard to the treatment of commercial travellers' samples and patterns, no special regulations exist in British India ; but it may be said generally that import duty is charged on import and refunded on re-export to the extent of seven-eighths, and that samples of no marketable value are exempted from all payment.

Wherever octroi is levied, whether in British or Native India, on merchandise brought into towns, the duty applies to samples of merchandise as to goods generally, if the samples are of taxable value.

As regards the treatment accorded to samples of merchandise in Native States, no duty is levied in Gwalior when samples are imported and exported again unsold ; and it appears that, generally speaking, the same rule prevails in all the States of Central India. In cases where the concession is not provided for by existing regulations, it could probably be secured without diffi-

culty by application to the Political Officer concerned. There are apparently no rules for the treatment of commercial travellers' samples in the other Native States of India.

BAHAMAS.

There are no laws or regulations affecting commercial travellers in the Bahamas. No Customs regulations exist as to the introduction of travellers' patterns or samples: it is customary to admit such articles free of duty, provided that they are of no great value.

BARBADOS.

No license-duty or other tax is imposed on commercial travellers carrying on their business in the Island.

A *bonâ fide* commercial traveller receives drawback of the duty paid by him on any sample or specimen of goods imported into Barbados and subsequently taken away again, provided that it is shown to the satisfaction of the proper officer that such sample or specimen has been re-shipped and is the same as that on which duty has been previously paid.

BERMUDA ISLANDS.

No special regulations are in force in this Colony affecting British commercial travellers. Their patterns and samples, when of no intrinsic value, have hitherto been admitted without payment of Customs duty, although these articles are not expressly exempted by the tariff.

It is to be noted that commercial travellers are specially exempted from the operation of the Bermudan "Pedlars' Act" of 1894, which requires pedlars to take out licenses for the prosecution of their business.

BRITISH GUIANA.

Commercial travellers bringing goods for sale in the Colony are required to take out a shop license, at a cost of 48 dollars (£10), unless, with the knowledge and consent of the Comptroller of Customs, they transfer such goods, by instrument in writing, for sale to some person holding a store or shop license.

Samples and patterns may be landed free of duty, if, at the *ad valorem* rate of import duty, the collective amount payable on the goods landed would not be more than 3 dollars (12s. 6d.). Larger importations of samples and patterns may be permitted on some local firm undertaking to satisfy the Customs Department that the articles in question shall be re-exported and not be brought into consumption within the Colony.

BRITISH HONDURAS.

Every commercial traveller is required to take out a license costing 5 dollars (£1 0s. 10d.), and on his arrival in the Colony is notified of this regulation by a Customs officer. Patterns or samples brought by a commercial traveller are landed at the Custom House where a note is taken of them, and they have again to be brought to the Custom House and examined previous to shipment from the Colony.

BRITISH NEW GUINEA.

No restrictions of any kind are imposed on British commercial travellers in British New Guinea.

CANADA.

Section 83 of the Canadian Customs Act, c. 32 (Revised Statutes), provides that, during regular warehouse hours, and subject to such regulations as the Collector or other proper officer of Customs at any warehousing port sees fit to adopt, the owner of any warehoused goods may take therefrom moderate samples, without *present* payment of duty on entry; but it should be noted that under Section 84 of the said Act duties are payable in all cases on the quantity and value of the warehoused goods, as ascertained and stated *on the first entry or as originally warehoused*.

With regard to the entry of dutiable commercial samples from the United Kingdom or other British country, accompanying a commercial traveller through an intermediate country into Canada, it has been provided (by a Government Notice, dated the 9th June, 1900) that the same may be entered at the Custom House under the British Preferential Tariff, upon proof by certificate or affidavit to the satisfaction of the Collector at the port of entry that the samples are *bonâ fide* the produce of the manufacture of the United Kingdom or other British country admitted to the benefits of the British Preferential Tariff.

As regards commercial travellers' licenses in Canada, the following particulars have been received from the several Provinces of the Dominion:—

British Columbia.

No license-taxes or other restrictions are imposed by the Provincial Government of British Columbia upon commercial travellers, whether British or foreign or from other Provinces of the Dominion. Municipalities, however, are empowered by the Legislature to levy upon commercial travellers of all nationalities a tax not exceeding 50 dollars for every six months.

In the city of Victoria all persons are free to solicit orders for trade without being taxed in any way ; but in certain other cities of the Province a license-fee is imposed.

Manitoba.

Commercial travellers of any nationality selling goods in Manitoba are not required to pay any tax whatsoever, except in the case of a commercial traveller selling wines or liquors, who is subject to both provincial and municipal taxation.

New Brunswick.

There are no regulations in force affecting commercial travellers in New Brunswick, nor are such travellers required to provide themselves with licenses.

North-West Territories.

Municipalities are empowered to impose a tax on commercial travellers doing business within their respective limits. Otherwise, there seems to be no legislation affecting commercial travellers in the North-West Territories ; and they appear to be exempted from the operation of the Ordinance imposing license-fees on hawkers or pedlars, by the definition of a hawker or pedlar as "any person . . . selling or offering for sale any goods, wares or merchandise . . . to any person not being "a wholesale or retail dealer in such goods, wares or merchandise."

Nova Scotia.

There are no regulations in force in the Province of Nova Scotia with reference to commercial travellers.

In some of the incorporated towns a license-fee is sometimes imposed ; but this fee is apparently not applicable to commercial travellers selling to merchants on behalf of wholesale establishments, but only to such travellers as make direct sales to their customers. No incorporated town has yet imposed license-fees upon commercial travellers who only do business as agents of wholesale establishments.

Ontario.

In the Province of Ontario no licenses have to be obtained by commercial travellers before they can trade or solicit orders, nor is any tax imposed upon such persons.

Prince Edward Island.

Commercial travellers in any goods except spirits and intoxicating liquors are required to pay to the Provincial Treasurer of the Province an annual license-fee of 20 dollars ; and travellers

engaged in the liquor-trade are liable to a license-fee of 200 dollars. Licenses granted on payment of those fees remain in force for one year from the date of issue. For selling or taking orders for goods without a license, a traveller is liable to a fine of 200 dollars, and for refusing to show his license to a Justice of the Peace or other official, to a fine of 50 dollars.

Quebec.

Commercial travellers in this Province are specially exempted from taxation by municipalities, but commercial corporations and their agents are liable to provincial taxation. The agent of a commercial corporation is obliged to file a declaration giving certain details; and dealers in intoxicants require provincial licenses to trade.

CAPE COLONY.

The agent of a firm not belonging to Cape Colony (defined as "any person other than an importer, who sells or offers for sale by sample or otherwise goods of a firm whose place of business is not in this Colony; but not including a person who sells or offers for sale goods consigned to him by a foreign firm"), must provide himself with a license at the cost of £25, which license, irrespective of the period of the year at which it may be taken out, expires on the 31st December then next. If, however, the license be issued on or after the 1st July, the charge therefor is reduced by one-half.

Commercial travellers' licenses are not transferable even from one agent of a foreign firm to his duly authorised successor; and no refund of duty is made in the case of an agent who does not make use of his license for the full period for which it is issued.

Commercial travellers are allowed free conveyance by rail for 200 lbs. of samples (including personal luggage), provided that such samples are not for sale.

With regard to the Customs treatment of commercial travellers' samples in Cape Colony, Section 41 of the Customs Act, 10 of 1872, empowers the Collector or other principal officer of Customs, under such regulations as he may deem fit, to permit moderate samples to be taken by the importer or his agent of any warehoused goods, without entry and without payment of duty, except as the same shall eventually become payable as on a deficiency of the original quantity. [For the regulations framed under the provisions of this Section, *see* pp. 60, 1.]

CEYLON.

No Customs regulations exist in this Colony with reference to the admission of commercial travellers' samples and patterns.

Samples of no commercial value are admitted without payment of duty, and those of value are allowed to pass free on condition that some approved firm guarantees their re-exportation.

CYPRUS.

No laws or regulations exist requiring commercial travellers to take out licenses, but the Municipal Councils of the principal towns have power to levy what are known as "trade rates" on persons exercising any trade, profession or calling within the municipal limits. At present no rates have been specially fixed for commercial travellers, but they might be classified for purposes of taxation under the following heads viz:—

- "Merchants" 3s. to £1 per annum.
- "Travelling Merchants" 1s. 4½d. per annum.
- "Commission Agents" 5s. to 15s. per annum.

The Customs Laws do not provide for the exemption from duty of commercial travellers' samples; but the practice is to register on importation all samples of marketable value, and to assess the import duty thereon at the ordinary rates. The importer deposits at the Custom House of the port of entry the amount of the duty chargeable, and his deposit is subsequently returned to him, either in full or in part, according to whether the whole or only a portion of the samples be re-exported. In the case of patterns or samples having no commercial value, no import duty is charged and no deposit is necessary.

FALKLAND ISLANDS.

No restrictions or conditions of any sort are imposed upon commercial travellers soliciting orders in the Colony, nor are there any Customs regulations in force respecting the introduction of patterns or samples.

FIJI.

No license or other document is required by commercial travellers in Fiji. Customs duties have to be paid on all samples of commercial value, but they are refunded in respect of such samples as are subsequently re-exported.

GAMBIA.

No licenses are required by commercial travellers doing business in Gambia, and no restrictions of any sort are imposed

upon their soliciting orders or trading. Samples and patterns of no intrinsic value, brought by such travellers, are allowed to be imported free of duty, but they are inspected by the Customs on arrival and a list made of them, with a view to subsequent inspection and check upon their being taken away from the Colony.

GIBRALTAR.

There are no regulations in force affecting British commercial travellers or the introduction of trade patterns and samples.

GOLD COAST.

Commercial travellers are not required to take out licenses; nor, generally speaking, are any fees recoverable from them. If, however, they elect to land their goods after office hours or on holidays, they are charged the usual fees paid by all importers in like cases.

There are no special Customs regulations affecting commercial travellers' samples: but the practice is to allow such articles, if of no intrinsic value, to be passed without any entries being made; or, if the samples appear to be saleable and of ascertainable value, to require a deposit on importation equal to the amount of the duty recoverable thereon. This deposit is refunded to the owner on certificate of the exportation of the same goods.

GRENADA.

No formal regulations exist affecting commercial travellers doing business in the Colony. Samples of no intrinsic value are admitted free of duty: other samples brought by commercial travellers are inspected on entry into the Colony and a list of them is taken by the Customs authorities. The samples are again inspected and checked against this list prior to their being re-exported.

HONG KONG.

There are no regulations in force in Hong Kong affecting British commercial travellers or agents of British firms.

JAMAICA.

By a recent enactment (Law No. 36 of 1899) a commercial traveller—defined as “any person not otherwise licensed under the Trade License Law (Law No. 18 of 1867), who carries on a

"business of soliciting orders for goods, or of effecting sales from "samples,"—is required to take out a license costing £22 10s. if he deals in spirits, or £12 10s. if he deals in any other kind of goods. The above licenses are valid for one year, and should be renewed on each succeeding 5th April, or within fourteen days thereafter.

There are no Customs regulations affecting commercial travellers; but in practice their samples, if of no intrinsic value, are admitted into the Colony free of import duty. When, however, such samples appear to be saleable, they are valued by the Customs officer, and a sum of money equal to the amount of the duty is lodged with the Collector and placed on deposit; or else a warrant is passed for the samples, and the duty paid in the ordinary way. In the former case, on the departure of the traveller with his samples, the amount of the deposit is returned; in the latter, drawback is allowed according to the usual regulations.

LABUAN.

No licenses or other documents have to be obtained by British commercial travellers or agents of British firms before they can trade or solicit orders in the Colony.

LAGOS.

No licenses or other documents appear to be required by British commercial travellers or agents in Lagos.

LEEWARD ISLANDS.

No special regulations exist in any of the Presidencies forming this Colony with regard to the introduction of commercial travellers' patterns or samples, but it is usual to admit these articles free of Customs duty. In the case of jewellery or other articles of intrinsic value, a money-deposit, returnable upon re-exportation of the samples, or some other form of security, is demanded.

MALTA.

No fees or license-duties are levied on commercial travellers in Malta, and their samples, as a general rule, are exempted from payment of import duty. Samples of wine and spirit exceeding four bottles of ordinary size are, however, subject to duty under the Customs tariff, and samples of manufactured grain (biscuits, &c.), whose weight is in excess of 7 lbs., are also subject to duty at the tariff rate.

MAURITIUS.

A license, costing 100 rupees, and valid for six months, is required by a "commission merchant—agent who buys or sells " or orders from abroad goods on account of others—whether " the goods are imported in his own name or not." Commercial travellers, therefore, are subject to the above license-duty, if they are paid by commission.

As regards the Customs treatment of samples in the Colony, the Collector of Customs is authorised, under such restrictions as he shall see fit, to permit moderate samples to be taken of any warehoused goods, without entry and without payment of duty, except as the same shall eventually become payable as on a deficiency of the original quantity.

NATAL.

A commercial traveller, being "the agent or representative " who, in Natal, solicits orders for the purchase of the goods or " things of any person, firm, or company which does not itself carry " on a licensed business, and also have a place of business in " Natal," is required to take out a license at the cost of £10. Every such license expires on the 31st December of the year in which it is taken out, but it is provided that a stamp of £6 is sufficient for licenses issued on or after the 1st July in any year. If a commercial traveller disposes of his samples in the Colony, he renders himself liable to the charge of £5, which is imposed upon any "hawker or itinerant trader of imported goods, and " for each person, agent, or servant so employed."

With regard to travellers' patterns and samples there are no formal regulations in Natal; but the practice is to admit such patterns free of duty on receipt of a deposit, returnable to the traveller, if, on his departure from the Colony, he can show that none of the goods have been sold. Patterns or samples of no intrinsic value, such as strips of cloth or old boots and shoes, are regarded as free of import duty, but patterns or samples sold in the Colony are charged with duty.

Commercial travellers are allowed 150 lbs. free luggage on the railways if travelling second class, and 200 lbs. if travelling first class.

NEWFOUNDLAND.

No tax is levied upon or license required by any commercial traveller or agent of a British firm, and no distinction is made between the agents of foreign and British firms.

NEW SOUTH WALES.

No license is required by a commercial traveller in this Colony. In ordinary cases no duty is charged upon commercial travellers' samples; but all goods imported in excess of the ordinary requirements for sample purposes, and having a saleable value, are treated as merchandise and subjected to duty at the tariff rates. [As to treatment of commercial travellers' luggage and samples on the New South Wales railways, see pp. 42, 3.]

NEW ZEALAND.

No information has been received from New Zealand in reply to the application made to that Colony. It appears, however, from a communication received from the Agent-General, that commercial travellers representing New Zealand firms are subject to no restrictions, nor is any license-fee imposed upon them.

Travellers' samples of no commercial value, such as cut samples of drapery, are not charged with import duty; but the full duty is charged on finished articles, such as articles of clothing, boots and shoes, articles of plated ware, jewellery, hardware, &c. In the case of a traveller passing through the Colony, the full duty is collected at the port of arrival, and at the port of departure an account is taken of the samples in his possession, and, on proof of exportation, the amount of duty paid on these latter is refunded.

[See p. 88 for information as to treatment of commercial travellers' luggage, &c. on New Zealand railways.]

QUEENSLAND.

There are no special regulations affecting commercial travellers in Queensland, and such persons are not required to be licensed.

As regards the admission of samples and patterns, the custom is to collect duty on dutiable goods alleged to be samples, and to allow a drawback of the amount paid if the goods are re-exported intact. The minimum amount of drawback that can be paid is £2; and if any portion of the goods has been sold in the Colony, drawback is refused on the whole parcel. On certain goods drawback is not allowed, viz., ships' stores, grain, tobacco, spirits, wine, beer and jewellery. Cut patterns of no commercial value are admitted free of duty.

[See p. 44 for information as to treatment of commercial travellers' samples on the Queensland railways.]

ST. HELENA.

Any person may sell or offer for sale goods of any description without first obtaining a license so to do; and all goods are

subject to a small wharfage rate of 1s. on cases measuring 3 cubic feet, which cases may contain goods to the value of £500. A license, however, is necessary for the sale of liquor but if the liquor in question be the property of any person on board of any vessel at anchor in the harbour and has been imported in such vessel, or if it be consigned for sale to any licensed dealer by any person whether resident in the Colony or not, it may be sold by auction, provided that an exact account of the liquor intended to be sold be given in writing to the Police Sergeant at least 24 hours before the sale takes place.

ST. LUCIA.

Commercial travellers are not required to take out any license, nor are there any special Customs regulations relating to them in St. Lucia. Their patterns and samples are dealt with under the general provisions of Customs legislation which authorise the free admission of samples.

ST. VINCENT.

No restriction or duty is imposed on commercial travellers or agents of firms from outside the Colony.

Customs duties according to the tariff are charged on all samples of marketable value imported by a commercial traveller, the duty being refunded to him on his departure from the Colony, less the amount of duty on any samples which he may have sold during his stay.

SEYCHELLES ISLANDS.

A commercial traveller or agent of a British firm trading in Seychelles is required to take out a license, the cost of which varies according to the nature of the trade in which the traveller or agent is engaged. (See pp. 85-7 for a table of these fees.) Licenses remain in force for six months from the date of issue; but the Collector of dues and taxes is authorised under certain circumstances to issue licenses for shorter periods at proportional rates of duty.

SIERRA LEONE.

There are no special laws or regulations in force in this Colony affecting commercial travellers. Certain licenses, however, are required by persons dealing in spirits, wine, and beer, and municipal licenses have to be taken out by persons carrying on any trade or business in the city of Freetown.* Similarly in the Protectorate special

* See pp. 49-55 for particulars.

licenses are required for the keeping of stores and the sale of spirits; but the enacting Ordinance does not affect traders who do not reside more than four months in any year in any one place within the Protectorate.

The duty paid on samples and patterns imported into the Colony by commercial travellers may be refunded on re-exportation if such samples and patterns are intact.

SOUTH AUSTRALIA.

No license-fees are payable by commercial travellers in this Colony. Such travellers have to pay duty on imported samples and patterns according to the tariff, but drawback is allowed on the samples being re-exported. Samples may, however, be delivered on deposit of double the amount of the tariff duty, the deposit being refunded in full when the goods are re-shipped. Cut samples of dutiable articles are admitted free.

[See p. 48 for information as to treatment of commercial travellers' luggage on the South Australian railways.]

STRAITS SETTLEMENTS.

No regulations are in force in the Straits Settlements affecting British commercial travellers, or the introduction of their samples and patterns.

TASMANIA.

A license costing £25 is requisite for every wholesale vendor of wines and spirits, but except in this particular no license-fee is payable by commercial travellers in this Colony. Commercial travellers are subjected to the ordinary tariff as regards their samples and patterns generally; but cut samples of no marketable value are admitted free of duty.

TRINIDAD.

Commercial travellers are allowed to clear as baggage such samples as are necessary for transacting their business, duty being paid on all goods that are liable to duty. But dutiable goods brought as samples may be delivered on deposit of a sum sufficient to cover the duty, provided that the duty involved does not amount to more than £5. The deposit in such cases is returnable on the re-shipment of the goods. If the amount of duty on the goods exceeds £5, the Collector's authority must be obtained. The deposit on such samples will only be refunded on

production of the Tide-Surveyor's certificate to the effect that he has seen the goods on board ; and this certificate must be endorsed on the receipt for the deposit, which is to be retained when the deposit is returned.

VICTORIA.

No restrictions are imposed on commercial travellers either on their entry into Victoria or with regard to their business operations in the Colony ; and they may take orders for all classes of goods (including spirits, etc.) without any license being required.

Their samples are either admitted on deposit of the duty payable thereon, in which case the deposit is refunded on re-exportation, or the duty is charged and the samples stamped or marked in such a way as to be easily identified, so that they can subsequently pass in and out of the Colony without hindrance. No duty is charged on samples, such as cut patterns, &c., which are of no commercial value.

[See p. 63 for information as to treatment of commercial travellers' samples on Victorian railways.]

WESTERN AUSTRALIA.

No license-charges of any kind are imposed on commercial travellers in Western Australia.

The total duty payable upon samples and patterns is decided by examination when they are entered inwards ; and at the same time a list of the goods is made out for purposes of comparison on re-exportation of the samples. The traveller deposits the amount due, which is refunded to him pro rata on any balance of the shipment re-exported within two months from the date of entry ; if no refund be claimed within the period named, the total amount deposited lapses to the Government. No refund of duty can be allowed on samples chargeable on importation with an ad valorem duty if the total value of such samples be less than £50 ; and under no circumstances will the duty be refunded, except when the samples are exported in the original packages and when the consignment exported exceeds £50 in value.

In the case of jewellery and watches, either the duty must be paid in the first instance, or the goods must be bonded.

[See pp. 57, 8 for information as to treatment of commercial travellers' samples on Western Australia railways.]

No. 1.

India Office to Board of Trade.

India Office, Whitehall, London, S.W.

SIR,

26th July, 1899.

IN continuation of my letter of the 17th May, 1898, I am now directed to forward a copy of a letter from the Government of India, dated the 22nd June last, which contains the results of an inquiry which has been carried out regarding the treatment of commercial travellers in India.

I am, &c.,

(Signed) A. GODLEY.

Enclosure 1 in No. 1.—GOVERNMENT OF INDIA TO INDIA
OFFICE.

*Government of India, Finance and Commerce Department, to the
Right Honourable Lord George Francis Hamilton, Her
Majesty's Secretary of State for India.*

Simla,

MY LORD,

22nd June, 1899.

WE have the honour to transmit the information obtained in answer to the enquiries made on receipt of Your Lordship's despatch, dated the 19th May, 1898, requesting to be informed of any regulations regarding, or concessions made to, commercial travellers in India that could with advantage to British traders be published in England.

The information is contained in the papers noted in the annexed schedule. It will be seen that there are no regulations in force in British India specially affecting commercial travellers and their calling, and that they are not required to take out licenses. In Calcutta also commercial travellers are not called on to pay the regular municipal license-tax.

In Native States also there are no special rules or regulations on the subject; but in Kashmir all Europeans, other than civil and military officers of the British Government, whether they are commercial travellers or not, are required to provide themselves with a pass from the Resident before entering the Maharaja's territories; and in Nepal the general prohibition against Europeans visiting Nepal without the permission of the Darbar applies to representatives of European firms.

There are no special regulations for the treatment of samples of merchandise. But it may be said generally that

import duty is charged on import and refunded on re-export to the extent of seven-eighths. Where samples are of no value, no import duty is charged. Wherever octroi is levied, whether in British or Native India, on merchandise brought into towns, the duty applies to samples of merchandise as to goods generally, if the samples are of taxable value.

On the railways commercial travellers are allowed to carry packages of samples with their luggage on all lines, except the Darjeeling-Himalayan, at half the rate for parcels, at owner's risk, but no free allowance is given by any passenger train, nor are commercial travellers' luggage and samples carried at half parcels rate by mail trains on the Bhavnagar-Gondal-Junagadh-Porbandar, Great Indian Peninsula, and Nalhati State Railways. The concession as to the carriage of luggage and samples at half parcels rate is allowed on the East Indian Railway mail trains when the distance to be travelled is not less than 250 miles.

As regards the treatment of samples of merchandise in Native States, we learn that in the Gwalior State no duty is levied when samples are imported and exported again unsold; and it is believed that, generally speaking, the same rules prevail in all the States of Central India, and that probably in cases in which the concession is not provided for by existing rules and regulations, it could be secured without difficulty by application to the Political Officers concerned. There are apparently no regulations for the treatment of samples in the other Native States in India.

We have, &c.

(Signed)	CURZON OF KEDLESTON.
"	W. S. A. LOCKHART.
"	E. H. H. COLLEN.
"	C. M. RIVAZ.
"	C. E. DAWKINS.
"	T. RALEIGH.
"	R. GARDINER.

Schedule of Papers.

1. Letter from the Agent to the Governor-General in Baluchistan, dated the 12th July, 1898.
2. Letter from the Chief Commissioner, Central Provinces, dated the 19th July, 1898.
3. Letter from the Chief Commissioner, Ajmere-Merwara, dated the 21st July, 1898.
4. Letter from the Chief Commissioner, Coorg, dated the 21st July, 1898.

5. Letter from the Government of Burma, dated the 21st July, 1898.
6. Letter from the Government of the Punjab, dated the 22nd July, 1898, and enclosure.
7. Letter from the Government of the North - Western Provinces and Oudh, dated the 25th July, 1898.
8. Letter from the Resident at Hyderabad, dated the 9th August, 1898.
9. Letter from the Chief Commissioner, Assam, dated the 26th August, 1898.
10. Letter from the Government of Bombay, dated the 7th September, 1898.
11. Letter from the Government of Bengal, dated the 13th September, 1898.
12. Letter from the Government of Madras, dated the 8th November, 1898.
13. Office Memorandum from the Foreign Department, dated the 2nd May, 1899.

Enclosure 2 in No. 1.

GOVERNMENT OF INDIA.—FINANCE AND COMMERCE
DEPARTMENT.

Enclosures to Despatch.

No. 1.

From Colonel H. Wylie, C.S.I., Officiating Agent to the Governor-General in Baluchistan, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 12th July, 1898.)

With reference to Finance and Commerce Department Resolution, dated the 29th June, 1898, I have the honour to state that no licenses are issued to commercial travellers in Baluchistan, who are free to conduct their business in this Province without control.

No. 2.

From M. W. Fox-Strangerays, Esq., I.C.S., Chief Secretary to the Chief Commissioner, Central Provinces, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 19th July, 1898.)

I am directed to acknowledge the receipt of a copy of the

Secretary of State's despatch, dated the 19th May, 1898, with copy of a letter from the Board of Trade, London, therein referred to, which was forwarded for report with your Department No. 2875 S.R., dated the 29th ultimo, and, in reply, to state that there are no local regulations in these Provinces concerning the licensing of commercial travellers.

No. 3.

From the Chief Commissioner, Ajmere-Merwara, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 21st July, 1898.)

With reference to the Government of India, Finance and Commerce Department, Resolution, dated the 29th June, 1898, I have the honour to state that no regulations regarding, or concessions made to, commercial travellers are in force in Ajmere-Merwara.

No. 4.

From Captain K. D. Erskine, Secretary to the Chief Commissioner of Coorg, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 21st July, 1898.)

In reply to your endorsement of the 29th ultimo, with which was forwarded for report a copy of a despatch from Her Majesty's Secretary of State for India calling for copies of any regulations concerning, or of concessions made to, commercial travellers, I am directed to state that there are no such regulations or concessions in Coorg.

No. 5.

From C. G. Bayne, Esq., Revenue Secretary to the Government of Burma, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 21st July, 1898.)

I am directed to acknowledge the receipt of the Government of India Resolution, dated the 29th June, 1898, forwarding, for report, copy of a despatch, dated the 19th May, 1898, from Her Majesty's Secretary of State for India, requesting the submission of any regulations regarding, or of concessions made to, commercial travellers in India.

In reply I am to submit that no regulations of the kind referred to are in force in Burma.

No. 6.

From M. W. Fenton, Esq., Revenue Secretary to the Government of the Punjab, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 22nd July, 1898.)

In reply to the order of the Government of India in the Department of Finance and Commerce, dated 29th June, 1898, I am directed by the Lieutenant-Governor to say that there are no restrictions or regulations requiring a license or the like in force in the Punjab in the case of commercial travellers. As to concessions, I am to forward an extract from the North-Western Railway passenger regulations regarding the carriage of samples for commercial travellers at favourable rates.

Extract from the Schedule of Concessions granted on the North-Western and certain other Railways.

Item No.	Parties to whom concession is granted.	Nature of concession.	Concession letter to be issued by	Period for which tickets or concession letters are available.	Con- ditions.	Remarks.
30—Com- mercial travellers	Commercial travellers' luggage, including packages of samples, on all railways (except Darjeeling-Himalayan Railway).	At half parcel rate at owners' risk, no free allowance being given by any passenger train.	Traffic Superintendent or District Traffic Superintendent of the district on which the journey will commence.	Concession letter available for 6 months.	—	Over Bhavnagar-Gondal - Junagadh-Forbandar, Great Indian Peninsula, and Nallhati State Railways will not be carried by mail trains. On the East Indian Railway the concession by mail train will apply to despatches when the distance over that line is not less than 250 miles.

No. 7.

From V. A. Smith, Esq., Chief Secretary to the Government of the North-Western Provinces and Oudh, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 25th July, 1898.)

With reference to your letter, dated the 29th June last, forwarding, for report, copy of a despatch, and of its enclosures, from the Secretary of State, regarding regulations in connection with commercial travellers in India, I am directed to state that no such regulations concerning commercial travellers as are referred to in the Secretary of State's despatch are known to this Government.

No. 8.

From C. H. A. Hill, Esq., C.S., Secretary for Berar to the Resident at Hyderabad, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 9th August, 1898.)

I am directed to refer to the communication, dated the 29th June, 1898, from the Government of India in the Finance and Commerce Department.

In reply I am to say that there no regulations dealing with, or concessions made to, commercial travellers in the Hyderabad Assigned Districts.

No. 9.

From F. J. Monahan, Esq., Officiating Secretary to the Chief Commissioner of Assam, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 26th August, 1898.)

In reply to Mr. Robertson's memorandum, dated the 29th June, 1898, forwarding, for report, copy of certain correspondence regarding the licensing of commercial travellers, I am directed to say that there are no regulations affecting commercial travellers in force in Assam.

No. 10.

From J. W. P. Muir-Mackenzie, Esq., I.C.S., Secretary to the Government of Bombay, Revenue Department, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 7th September, 1898.)

With reference to Mr. Robertson's memorandum, dated 29th June, 1898, I am directed to state for the information of the Government of India, that no regulations are in force in this Presidency affecting commercial travellers and their calling, nor are they required to take out any licenses. Any samples of goods brought by them, which have a marketable value, are subject to the payment of Customs duty, but drawback is admissible on re-export of those articles under the provisions of Chapter VI. of the Sea Customs Act, VIII. of 1878.

No. 11.

From E. N. Baker, Esq., C.S., Officiating Secretary to the Government of Bengal, Financial Department, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 13th September, 1898.)

I am directed to acknowledge the receipt of the Finance and Commerce Department Resolution, dated the 29th June, 1898,

forwarding, for report, a copy of a despatch from the Secretary of State for India, in which he desires to be furnished with copies of any regulations regarding, or of concessions made to, commercial travellers in India that could with advantage to British traders be published at home.

In reply I am directed to say that commercial travellers in Bengal, like all other importers, have to pay Customs duty at the rates fixed in the tariff before they can obtain delivery of their goods. There are no special regulations on the subject, but under the practice at present obtaining at the Calcutta Custom House free entry is allowed in the case of samples of no value (*e.g.*, cut specimens of cotton, silk and other piece-goods, of Berlin wool, of ribbons, odd buttons, odd socks, &c.), also of samples of less value than 10 annas on which the duty chargeable is less than 6 pies.

I am further to say that, under Section 4 of the Income Tax Act, II. of 1886, all commercial travellers are liable to pay Income Tax on any income or profits which they may receive in India, subject to the condition laid down in Section 5 (j) that an income of less than Rs. 500 a year is exempt.

Foreign commercial travellers residing in Calcutta do not pay any municipal license-tax.

No. 12.

From the Honourable Mr. G. S. Forbes, I.C.S., Secretary to the Government of Madras, Revenue Department, to the Secretary to the Government of India, Finance and Commerce Department. (Dated 8th November, 1898.)

In acknowledging the receipt of endorsement, dated 29th June 1898, referring, for report, a despatch from the Secretary of State on the subject of regulations or concessions made in respect of samples imported by commercial travellers, I am directed to state that no special recognition is accorded here in this respect.

His Excellency the Governor in Council is disposed to think that it is open to consideration whether special provision should not be made for the exemption from Customs duty of *bonâ fide* samples of dutiable goods brought into the country by commercial travellers. The Collector of Customs, Madras, and the Board of Revenue, however, deprecate the exemption on the ground that samples are eventually sold in the market, and that it would be difficult to distinguish between *bonâ fide* samples and goods brought out for sale.

No. 13.

Office Memo. from the Foreign Department to the Finance and Commerce Department. (Dated 2nd May, 1899).

In reply to the office memorandum from the Finance Department, dated the 17th September, 1898, the undersigned is directed to forward the following information obtained from Political Officers relative to the licensing of commercial travellers :—

(i.) *Kashmir.*—There are no rules or regulations in force in Kashmir or Jammu except that Europeans, other than civil and military officers of the British Government, are required to provide themselves with a pass from the Resident before entering the Maharaja's territories.

(ii.) *Rajputana.*—There are practically no special regulations in the Rajputana States. Octroi is, however, levied on all goods sold in Alwar by merchants or commercial travellers, and in Jaipur dutiable goods are not charged unless actually sold. It is believed that the same practice prevails in the other States in the Agency.

(iii.) *Hyderabad.*—There are no special regulations in force in this State.

(iv.) *Central India*—In this Agency commercial travellers have no special status and are subject to no special conditions or regulations, but only to the same rules and conditions as the ordinary members of the mercantile community and the public generally. In Gwalior no duty is levied when samples are imported and exported again unsold. It is believed that, generally speaking, the same rules prevail in all the States of Central India, and that probably in cases where the concession is not provided for by existing rules and regulations, it could be secured without difficulty by application to the Political Officers concerned.

(v.) *Nepal.*—There are no regulations regarding commercial travellers, but representatives of European firms are not allowed to enter the country under the general rule which prohibits Europeans visiting Nepal without the permission of the Darbar.

(vi.) *Baroda.*—There are no special regulations, but commercial travellers are subject to the general regulations and laws in force in Baroda.

(vii.) *Mysore.*—The system of issuing licenses to commercial travellers for the sale of their goods is unknown in Mysore, and there are no rules or regulations on the subject.

No. 2.

Colonial Office to Board of Trade.

SIR, Downing Street, 25th September, 1899.
 WITH reference to your letter of the 27th of May, 1898, requesting information on the subject of the regulations affecting commercial travellers in the Colonies, I am directed by Mr. Secretary Chamberlain to transmit herewith to be laid before the Board of Trade the documents specified in the annexed Schedule (A), giving information as regards the Colonies noted therein; together with a Schedule (B) giving the substance of the replies which have been received in respect of certain other Colonies and Cyprus.

I am to add that any further replies which may be received will be communicated to the Board in due course.

I have, &c.,

(Signed) H. BERTRAM COX.

SCHEDULE A.

COLONY.	DOCUMENT.
Bahamas	Despatch from the Administrator, dated 27th July, 1899.
British Guiana	Despatch from the Governor, dated 2nd August, 1899, and enclosure.
Barbados	Despatch from the Governor, dated 18th July, 1899, and enclosures.
British Honduras	Despatch from the Governor, dated 11th July, 1899, and enclosure.
Ceylon	Despatch from the Officer Administering the Government, dated 15th August, 1899, and enclosure.
Falklands	Despatch from the Governor, dated 5th August, 1899, and enclosure.
Fiji	Despatch from the Governor, dated 19th July, 1899.
Gambia	Despatch from the Administrator, dated 24th July, 1899.

SCHEDULE A—continued.

COLONY.	DOCUMENT.
Grenada	Despatch from the Administrator, dated 2nd August, 1899.
Jamaica	Despatch from the Governor, dated 27th July, 1899, with— Law 36, 1899. " 18, 1867. " 9, 1873.
Labuan	Despatch from the Deputy-Governor to the British North Borneo Company, dated 20th July, 1899.
Leeward Islands	Despatch from the Officer Administering the Government, dated 21st July, 1899, and enclosure.
Natal... ..	Letter from the Agent-General, dated 20th June, 1899.
Newfoundland	Despatch from the Governor, dated 13th July, 1899.
New South Wales	Letter from the Agent-General, dated 28th June, 1899, and enclosure.
Queensland	Letter from the Agent-General, dated 26th June, 1899, and enclosure.
St. Helena	Despatch from the Governor, dated 10th July, 1899, and enclosure.
St. Lucia	Despatch from the Administrator, dated 28th July, 1899.
St. Vincent	Despatch from the Administrator, Windward Islands, dated 1st August, 1899.
South Australia	Letter from the Agent-General, dated 27th June, 1899.
Sierra Leone	Despatch from the Acting-Governor, dated 23rd July, 1899, and enclosures.
Tasmania	Letter from the Agent-General, dated 22nd June, 1899.
Trinidad	Despatch from the Acting-Governor, dated 17th July, 1899, and enclosure.
Western Australia	Letter from the Agent-General, dated 20th June, 1899, with Railway Handbook.

SCHEDULE B.

COLONY.	REMARKS.
*Cape of Good Hope	The information contained in the "Professional Handbook," a copy of which is enclosed, may be relied upon as accurate and complete so far as this Colony is concerned.
Gibraltar	There are no regulations in force affecting British commercial travellers or the introduction of trade patterns or samples.
Hong Kong	There are no regulations in force affecting British commercial travellers or agents of British firms.
Lagos	No licenses or other documents appear to be required by British commercial travellers or agents of British firms.
*Straits Settlements	The particulars supplied to the Board in 1890 still afford an accurate description of the regulations.
*Malta	No changes have been made in the regulations since the date of the letter to the Board of Trade from the Chief Secretary of Malta, of 14th February, 1890.
*Cyprus	The particulars furnished to the Board by the Chief Secretary's letter, dated the 10th February, 1890, still afford an accurate description of the regulations.

* For additional information, see pp. 59-62.

Enclosure 1 in No. 2.—BAHAMAS.

SIR, Government House, Nassau, 27th July, 1899.
 IN reply to your Circular Despatch of the 6th June, 1899, I have the honour to state that Governor Sir Ambrose Shea informed your predecessor, Lord Knutsford, in a despatch of the 24th February, 1890, that he had furnished the Board of Trade with the information respecting any regulations affecting British commercial travellers and the Customs regulations with respect to the introduction of their patterns and samples into this Colony.

I have not been able to find any copy of Sir Ambrose Shea's despatch to the Board of Trade, but from the Minutes which passed between the Governor and the Treasury filed in the Governor's office, I find that Sir Ambrose Shea must have informed the Board of Trade that there are no laws or regulations in the Colony affecting commercial travellers, nor any Customs regulation in force as to the introduction of travellers' patterns or samples which it was customary to admit free of duty, provided they are of no great value.

Since Sir Ambrose Shea wrote his despatch above-quoted, nothing has been changed in the conditions affecting commercial travellers, which remain as described above.

I have, &c.,

(Signed) J. S. CHURCHILL,

The Right Honourable

Joseph Chamberlain, M.P.,

&c., &c., &c.

Administrator.

Enclosure 2 in No. 2.—BRITISH GUIANA.

Government House, Georgetown,

Demerara, 2nd August, 1899.

SIR,

I HAVE the honour to acknowledge the receipt of your Circular Despatch of the 6th June, transmitting copies of a Return presented in 1897 to the House of Commons giving particulars covering licenses, &c.; required by British commercial travellers in foreign countries.

In reply I beg to transmit a copy of a minute by the Comptroller of Customs on the subject written in the year 1890, and to inform you that the present Comptroller to whom the matter was referred, reports that the law remains as stated in that minute.

I have, &c.,

(Signed) WALTER J. SENDALL,

The Right Honourable

J. Chamberlain, M.P.,

&c., &c., &c.

Governor.

Enclosure.—Copy of Minute by Comptroller of Customs.

By Section 13 of the Tax Ordinance (6 of 1888), commercial travellers bringing goods for sale in the Colony would have to take out a shop license, paying \$48 for the same, unless they "with the knowledge and consent of the Comptroller of Customs" transfer such goods, by instrument in writing, for sale to "some person holding a store or shop license."

Travellers only bringing samples and patterns to show are allowed to land the same free of duty, if the collective value of

such goods would not, at the *ad valorem* duty, give more than 83 duty. Larger importations of samples and patterns may be introduced to be re-exported on some local firm undertaking to satisfy the Customs Department that such goods shall not be brought into local consumption.

(Initialled) N. D. D.,

12th February, 1890.

Enclosure 3 in No. 2.—BARBADOS.

SIR,

Government House, 18th July, 1899.

I HAVE the honour to acknowledge the receipt of your Circular Despatch of the 6th June forwarding a copy of a Return presented to the House of Commons giving particulars concerning the licenses or other documents which have to be obtained by British commercial travellers or agents of British firms before they can trade or solicit orders in foreign countries, and asking whether the particulars supplied to the Board of Trade by this Government, in reply to Lord Knutsford's Circular Despatch of the 6th January, 1890, still afford an accurate description of the regulations affecting the matter, and, if not, in what manner, and to what extent, the regulations have been modified.

In reply I have the honour to enclose copies of minutes by the Comptroller of Customs and Attorney General on the subject, from which it will be seen that the particulars supplied in answer to the Circular Despatch of the 6th January, 1890,* still afford an accurate description of the regulations affecting this matter.

I have, &c.,

(Signed) J. S. HAY.

The Right Honourable
Joseph Chamberlain, M.P.,
&c., &c., &c.

Enclosure I.—Minute from the Comptroller of Customs to the Colonial Secretary.

HON. COLONIAL SECRETARY,

SECTION 105 Sub-Section (2) of Trade Act, 1891, relates to samples or specimens of goods brought to the Island by a *bonâ fide* commercial traveller. There is no law otherwise relating to them that I know of.

(Initialled) P. L. D.,
12th July, 1899.

* See next page.

Enclosure II.—Minute from the Attorney-General to the Colonial Secretary.

The particulars supplied in answer to the Circular of the 6th January, 1890, still afford an accurate description of the regulations affecting the matter.

The Transient Traders Act of 1895 provides that a person who visits the Island temporarily for the purpose of selling goods shall procure a license from the Vestry of the Parish of St. Michael on payment of such sum, equivalent to the vestry rate on local traders, as the vestry shall determine; but commercial travellers are specially exempted from the operation of this Act, Section 3 (2) providing that "Nothing herein contained shall prevent any commercial traveller or other person from merely seeking orders for goods."

(Initialled) W. H. G.,
A. G.,
14th July, 1899.

The following are the particulars referred to above, as having been supplied in compliance with Lord Knutsford's Circular Despatch of the 6th January, 1890 :—

Government House,
22nd May, 1890.

SIR,

I HAVE the honour to inform you that in February last I received a despatch from the Right Honourable the Secretary of State for the Colonies, directing me to send direct to the Board of Trade such information as may be procurable, respecting any regulations in this Colony affecting British commercial travellers.

The only regulation of this nature is contained in a recently passed Act, a copy of which I enclose, providing for a drawback of import duty on all commercial travellers' patterns or samples exported or taken away from this Colony.*

I have, &c.,
(Signed) WALTER SENDALL.

Henry G. Calcraft, Esq., C.B.,
&c., &c., &c.,
Board of Trade.

* The provisions of the Act, referred to here, are identical with those of Section 105, sub-section 2 of the "Trade Act, 1891," referred to in Enclosure 1 above, the "Trade Act, 1891," being a consolidating and amending Act. The following are the provisions in question :—

"A drawback of the duty paid on any sample or specimen of goods brought to the Island by a *bona fide* commercial traveller and subsequently taken away by him, shall be allowed, provided it is shown to the satisfaction of the proper officer that such sample or specimen is re-shipped and about to be taken away and is the same as the sample or specimen on which duty has been previously paid, and such drawback shall be paid by the Treasurer on the order of the Comptroller, such order being previously examined and signed by the Auditor-General."

Enclosure 4 in No. 2.—BRITISH HONDURAS.

Government House,
Belize, 11th July, 1899.

SIR,

IN compliance with the request contained in your Circular Despatch of the 6th ultimo, I have the honour to transmit a memorandum giving information respecting commercial travellers.

It will be observed that the provision referred to in paragraph 1 of this memorandum has come into force since the particulars asked for in the Secretary of State's Circular Despatch, dated 6th January, 1890, were supplied.

I have, &c.,

(Signed) D. WILSON,
Governor.

The Right Honourable,
J. Chamberlain, M.P.,
&c., &c., &c.

Enclosure.—Laws, &c., of British Honduras affecting Commercial Travellers.

Under the provision of Ordinance No. 32 of 1897, every person carrying on the business of a commercial traveller is liable to the payment of five dollars for a license as such. In this respect he is warned on his arrival in the Colony by a Customs officer.

The rule observed by the Customs as to the introduction of travellers' patterns or samples is for the samples to be landed at the Custom House, where a note is taken of them, and when the traveller is leaving, they are again brought to the Custom House and examined previous to shipment.

Enclosure 5 in No. 2.—CEYLON.

Queen's House, Colombo.
Ceylon, 15th August, 1899.

SIR,

IN reply to your Circular Despatch of the 6th June, desiring information concerning the licenses or other documents which have to be obtained by British commercial travellers, I have the honour to transmit to you a copy of a letter from the Principal Collector of Customs, and to acquaint you that

practically the procedure now in force is the same as was reported in the Governor's despatch of the 12th February, 1890.

I have, &c.,

(Signed) E. NOEL WALKER.

The Right Honourable
J. Chamberlain, M.P.,
&c., &c.

Enclosure.—Letter from the Collector of Customs, Colombo.

H.M. Customs,
Colombo, 4th August, 1899.

SIR,

IN reply to your letter of the 15th ultimo, I have the honour to report that there are no Customs regulations affecting the admission of samples and patterns.

Samples of no commercial value are, of course, admitted free.

Samples of value are allowed to pass free on the guarantee of an approved firm that they will be re-shipped.

I am, &c.,

(Signed) H. L. MOYSEY,

Principal Collector.

The Honourable
The Colonial Secretary.

The following is the text of the Governor's despatch of the 12th February, 1890, referred to above :—

SIR A. GORDON TO LORD KNUTSFORD.

The Cottage, Nuwara Eliya,
Ceylon, 12th February, 1890.

MY LORD,

WITH reference to your Circular Despatch, dated the 6th January last, desiring information as to the laws and regulations affecting commercial travellers, I have the honour to state that there are no regulations in this Colony of the nature indicated in the letter of the Editor of "The Board of Trade Journal."

With regard to the Customs Regulations in force as to the introduction of travellers' patterns or samples, I have the honour to enclose copy of a letter from the Principal Collector of Customs on the subject.

I have, &c.,

(Signed) A. GORDON.

Customs, Colombo,
7th February, 1890.

SIR,

IN reply to your letter of the 6th instant, I have the honour to inform you that the law does not exempt samples, but samples of no commercial value are always allowed to pass free of duty.

The general rule is that when the traveller has satisfied the proper authority that the articles which he brings with him are bonâ fide samples, and not intended for sale, they are passed duty free on a declaration, and no conditions or restrictions are imposed. It has always been understood by this Department that the policy of the Government has been, and is, to afford every facility to commercial travellers, and no distinction whatever has been made between British commercial travellers and those belonging to other nationalities.

I have, &c.,

(Signed) G. S. WILLIAMS,
Principal Collector.

The Honourable
The Colonial Secretary.

Enclosure 6 in No. 2.—FALKLAND ISLANDS.

Government House,

Stanley, 5th August, 1899.

SIR,

I HAVE the honour to acknowledge the receipt of your Circular Despatch of the 6th June, with reference to the licensing of British commercial travellers and agents.

No restrictions or conditions of any sort are imposed upon commercial travellers or agents soliciting orders in this Colony or upon the introduction of patterns or samples.

I transmit for convenience of reference the reply made to the Circular Despatch of the 6th January, 1890, which accurately exhibits the situation which then, and since that date, has obtained.

I have, &c.,

(Signed) W. GREY WILSON,
Governor.

The Right Honourable
Joseph Chamberlain, M.P.,
&c., &c., &c.

Enclosure.

Government Offices,
Stanley, Falkland Islands

29th May, 1890.

SIR,

IN accordance with the instructions contained in a Circular Despatch from the Right Honourable the Secretary of State for the Colonies, under date of the 6th January, 1890, I am directed by His Excellency the Governor to acquaint you,

for the information of the Board of Trade, that there are no regulations in force in this Colony respecting British commercial travellers, nor any Customs regulations as to the introduction of travellers' patterns or samples.

I have, &c.,

(Signed) E. PACKENHAM BROOKS,

Colonial Secretary.

The Assistant Secretary,
Finance Department,
Board of Trade,
London, S.W.

Enclosure 7 in No. 2.—FIJI.

Fiji Government House, Suva,

19th July, 1899.

SIR,

IN reply to your Circular Despatch of the 6th ultimo, I have the honour to state that now, as heretofore, no license or other document is required to enable commercial travellers to solicit orders in this Colony. Customs dues have to be paid on all samples of commercial value, and they are refunded in respect of such samples as are subsequently exported.

I have, &c.,

(Signed) G. T. M. O'BRIEN.

The Right Honourable
Joseph Chamberlain,
Secretary of State for the Colonies.

Enclosure 8 in No. 2.—GAMBIA.

Government House,

Bathurst, Gambia,

24th July, 1899.

SIR,

I HAVE the honour to acknowledge the receipt of your Circular Despatch, dated the 6th ultimo, and beg to inform you that no licenses are required here from commercial travellers, and there are no restrictions of any sort against their soliciting orders or trading.

I have, &c.,

(Signed) R. B. LLEWELYN,

The Right Honourable
J. Chamberlain, M.P.,
Secretary of State for the Colonies,
Downing Street, London.

Administrator.

Enclosure 9 in No. 2.—GRENADA.

Government House,
Grenada, 2nd August, 1899.

SIR, I HAVE the honour to acknowledge the receipt of the Secretary of State's Circular Despatch of the 6th June last, calling for information respecting local regulations, &c., affecting commercial travelling in this Colony.

In so far as the non-existence of any formal regulations affecting commercial travellers is concerned, the information supplied by this Government to the Board of Trade in 1890 remains correct. Since then legislation has taken place, enabling samples and patterns of no intrinsic value to be imported free of duty. Upon arrival, the samples brought by a commercial traveller are inspected, and a list taken by the Customs authorities, and before they are taken away from the Colony, they are again inspected and checked.

I have, &c.,

(Signed) EDWARD DRAYTON,
Administrator

His Honour
The Administrator of the Windward Islands,
&c., &c., &c.,
St. Vincent.

(Endorsed.)

Forwarded.

HARRY THOMPSON,
Administrator,
Windward Islands.

The Right Honourable,
Joseph Chamberlain, M.P.,
&c., &c., &c.

Enclosure 10 in No. 2.—JAMAICA.

King's House, Jamaica,
27th July, 1899.

SIR, In reply to your Circular Despatch, dated the 6th ultimo, I have the honour to inform you that, by Law 36 of 1899

commercial travellers in this Colony are required to pay a license-duty of £12 10s., or £22 10s. if dealing in spirits.

The particulars supplied to the Board of Trade in compliance with your Circular Despatch of the 6th January, 1890, remain otherwise the same, but I may add that, if the trade or business carried on by a commercial traveller comes within the meaning of Law 18 of 1867, he is required to pay license-duty at the reduced rates laid down by Law 9 of 1873.

I have, &c.,

(Signed) AUGUSTUS W. L. HEMMING,
Governor.

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

The following are the particulars supplied to the Board of Trade, in compliance with Lord Knutsford's Circular Despatch of the 6th January, 1890 :—

Colonial Secretary's Office,
Jamaica, 20th March, 1890,

SIR,

I AM desired by the Governor to say that His Excellency, at the request of the Secretary of State for the Colonies, has pleasure in causing the Board of Trade to be furnished with the information contained in the enclosed memorandum by the Collector General of this Colony on the question of the regulations affecting British commercial travellers, and of the introduction into the Island of travellers' patterns or samples.

I have, &c.,

(Signed) J. ALLWOOD,

The Secretary to the Board of Trade,
London, S.W. Assistant Colonial Secretary.

Memorandum by Collector General.

Hon. Colonial Secretary,

Commercial travellers from abroad are not required to take out licenses in this Colony.* The licenses to be taken out annually by commission agents under Law 18 of 1867 do not apply to commercial travellers. There have been cases where persons from abroad have arrived with goods which they have carried about for sale, and such persons have been required to take out licenses† as hawkers and pedlars.

There are no Customs regulations affecting commercial travellers. It has been the practice when the samples brought by such travellers are of no intrinsic value to deliver them to their owners and to take no further notice of the transaction.

* But see paragraph 1 of despatch of 27th July, 1899, above.

† NOTE.—The charge for these licenses, under Law 41 of 1867, is £2.

When the samples are of such a character as to be saleable, they are valued by the Customs Officer, and a sum of money equal to the amount of duty is lodged with the Collector, and placed on deposit, or a warrant is passed for the samples, and the duty paid in the ordinary way. In the former case, on the departure of the traveller with the samples, the amount of the deposit is returned, and in the latter drawback is allowed on the usual regulations.

(Initialled) R. B.

17th March, 1890.

Extract from Law 18 of 1867, referred to above.

"Every person carrying on a trade or business mentioned in the schedule to this Law, annexed, shall, within thirty days after the passing of this Law, and, in each succeeding year, on the 5th day of April, or within fourteen days thereafter, respectively take out a license, stamped according to the rate of duty for such trade or business, or the particular class thereof, in the said schedule."

Schedule referred to in the foregoing Law.

	£	s.	d.
License to carry on the business of a merchant, general factor, or wholesale dealer	*25	0	0
License to carry on the business of a storekeeper, commission agent, auctioneer (if the auctioneer carries on business in the City and Parish of Kingston), pawnbroker, or general dealer	*15	0	0
License to carry on the business of an auctioneer in any other parish of this Island	*5	0	0
License to the occupier of any store, shop, room, or yard in which there shall be sold, or exposed for sale, by retail, any goods, wares, merchandise, or provisions, exclusive of spirits, for which a special duty is charged by law—			

In classes as follow :—

<i>Class 1.</i> —If the premises in which the same shall be carried on are of the annual value of twenty pounds and upwards	*10	0	0
<i>Class 2.</i> —If the premises in which the same shall be carried on are under the annual value of twenty pounds, and of or above the annual value of ten pounds	*5	0	0
<i>Class 3.</i> —If the premises in which the same shall be carried on are under the annual value of ten pounds—			
If in the City and Parish of Kingston	*2	0	0
If in any other parish of this Island	*1	0	0
License to carry on the business of a wharfinger	*5	0	0
License to a master or super-cargo of a vessel, or other person on board having goods for sale, and selling them	*10	0	0
License to the proprietor of a newspaper	*3	0	0

* NOTE.—The above rates of license duty have been reduced by one-half under Section 1 of Law 9 of 1873, referred to in the second paragraph of Sir Augustus Hemming's despatch.

Enclosure in Sir Augustus Hemming's Despatch of the
27th July, 1899.

JAMAICA—LAW 36 OF 1899.

A Law to amend The Trade License Law (18 of 1867).
[12th July, 1899.]

BE it enacted by the Governor and Legislative Council of
Jamaica, as follows :—

1.—Law 18 of 1867 is hereby amended by adding the following
to the Schedule to that Law, viz. :—

“ Commercial traveller not dealing in spirits ...	£12	10	0
“ ” dealing in spirits ...	22	10	0

“ “ Commercial traveller ’ shall mean any person not otherwise
“ licensed under this Law, who carries on a business of soliciting
“ orders for goods, or of effecting sales from samples; and the
“ proceeds of the license duty shall be carried to the credit of the
“ General Revenue.”

Enclosure 11 in No. 2.—LABUAN.

Government House, Labuan,
20th July, 1899.

SIR,

IN answer to Circular from the Secretary of State
for the Colonies, forwarded by the Court, together with a
“ Commercial Return, No. 2 (1897),” I have the honour to inform
the Court that “ no licenses or other documents have to be
“ obtained by British commercial travellers or agents of British
“ firms before they can trade or solicit orders in this Colony.”

I have, &c.,

(Signed) R. M. LITTLE,
Deputy Governor.

R. B. Martin, Esq., M.P.,
Chairman,
British North Borneo Company.

Enclosure 12 in No. 2.—LEEWARD ISLANDS.

Government House, Antigua,
21st July, 1899.

SIR,

I HAVE the honour to acknowledge the receipt of your
Circular Despatch of the 6th June, transmitting copies of a
Return presented in 1897 to the House of Commons, giving
particulars concerning the licenses and other documents which
have to be obtained by British commercial travellers or agents of
British firms before they can trade or solicit orders in foreign
countries.

In obedience to the request contained in paragraph 2 of the Circular Despatch under acknowledgment, I have the honour to say that the particulars supplied in 1890, in reply to your predecessor's Circular Despatch of the 6th January of that year, still afford an accurate description of the practice which holds in the Presidencies of this Colony, and which is described in a letter addressed by the Colonial Secretary to the Secretary of the Board of Trade, copy of which is enclosed.

I have, &c.,

(Signed) GEO. MELVILLE.

The Right Honourable
Joseph Chamberlain, M.P., P.C.,
&c. &c. &c.

Enclosure.

Colonial Secretary's Office, Antigua,
31st March, 1890.

SIR,

WITH reference to your letter to the Colonial Office of the 23rd December last, I am directed by the Governor of the Leeward Islands Colony to inform you that no special regulations exist in any of the Presidencies forming this Colony with regard to the introduction of travellers' patterns or samples.

It is usual to permit them to pass free of Customs duty unless they consist of jewellery or other articles of intrinsic value, when a money deposit or some security is demanded, which is returnable upon exportation of the samples.

I have, &c.,

(Signed) FRED. EVANS,
Colonial Secretary.

The Secretary,
Board of Trade,
Commercial Department.

Enclosure 13 in No. 2.—NATAL.

Natal Government Agency, London,
26, Victoria Street,
Westminster, S.W.,

SIR,

20th June, 1899.

I HAVE the honour to acknowledge the receipt of your letter of the 17th instant on the subject of regulations affecting commercial travellers in Natal.

The information given in the Professional Handbook is not quite complete and correct.

Schedule 2 of the Natal License and Stamp Act, 1898, quotes the license for a "Commercial traveller, being the agent or representative who, in Natal, solicits orders for the purchase of the goods or things of any person, firm, or company which does not itself carry on a licensed business, and also have a place of business in Natal—£10."

Clause 12 of the Act states :—

"Every such license, when taken out, shall expire on December 31st of the year in which it is taken out. Provided, however, that a stamp of three-fifths of the value specified in the second schedule of this Act shall be sufficient for licenses duly taken out on or after July 1st in any year."

The Act also provides that, if such commercial traveller disposes of his samples in the Colony, he becomes liable to pay the charge which is imposed upon any "hawker or itinerant trader of imported goods, and for each person, agent, or servant so employed—£5."

The information contained in the Professional Handbook for April, 1899, is incorrect in quoting 100 lbs. as the allowance for luggage of commercial travellers travelling second class—the weight allowed being 150 lbs.

I have, &c.,

(Signed) WALTER PEACE,
Agent-General.

The Under Secretary of State,
Colonial Office, London, S.W.

The following information respecting commercial travellers in Natal is quoted from a later edition of the "Professional Handbook" than that referred to in the above despatch :—

There are no written regulations as to commercial travellers in Natal; but there is an established practice here equivalent to a *lex non scripta*, that travellers' patterns or samples are allowed to be received under the deposit system, that is to say, the traveller makes a small money deposit with the Collector, varying in amount according to circumstances and the discretion of the Collector, and when the traveller leaves the Colony he receives his deposit back if he can show that he has not sold any of the goods.

Patterns or samples of no intrinsic value, such as strips of cloth or old boots and shoes, are regarded as free of import duty; but patterns or samples sold in the Colony are charged with duty.

The annual license fee of a commercial traveller, being the agent or representative, who, in Natal, solicits orders for the purchase of the goods or things of any person, firm, or company, which does not itself carry on a licensed business and also have a place of business in Natal, is £10. Every such license expires on 31st December of the year it is taken out; if the license is taken out on or after July 1st in any year, the license is only £6.

(Stamp Act, 1898.) A commercial traveller is allowed 150 lbs. free luggage on the railways if travelling second class, and 200 lbs if travelling first class.*

Enclosure 14 in No. 2.—NEWFOUNDLAND.

Government House, St. John's.

13th July, 1899.

SIR,

IN reply to your Circular Despatch under date 6th June, which asks for information regarding the conditions under which commercial travellers or agents of British firms trade or solicit orders in this Colony, I have the honour to inform you that in Newfoundland no tax is levied upon, or license required by, any commercial traveller or agent of a British firm, and that no distinction is made between the agents of foreign firms and British firms.

† A proposal is at present under the consideration of Ministers by which a licensing tax of 100 dollars will be imposed upon all commercial travellers soliciting orders in the Colony, but it is far from certain whether effect will be given to such proposal.

I have, &c.,

(Signed) HENRY McCALLUM,

Governor.

The Right Honourable
Joseph Chamberlain, M.P.,
&c., &c.,
Colonial Office.

Enclosure 15 in No. 2.—NEW SOUTH WALES.

Westminster Chambers,
9, Victoria Street,
Westminster, S.W.,

28th June, 1899.

SIR,

REFERRING to Mr. Graham's letter of the 17th instant and its enclosures, I have the honour to state that I have no reason to believe any alteration has been made with respect to commercial travellers in New South Wales, and I am

* NOTE.—It will be seen that the error mentioned in the last paragraph of Sir W. Pease's letter has been corrected in the later edition of the "Handbook."

† NOTE.—No further information has been received with regard to this proposal.

of opinion that the particulars published on the subject in the "Professional Handbook" issued by the Emigrants' Information Office in April last may be relied upon as accurate.

I beg to supplement those particulars by the enclosed extract from the "*New South Wales Railways' Time Tables, Fares, and General Conditions*," published on 1st November, 1898, having reference to the conveyance of "Commercial travellers' luggage in the Colony."

I may mention that any alteration in the present Free Trade Customs Tariff of New South Wales, as an outcome of Australian Federation, would doubtless involve the adoption of special regulations affecting travellers' samples, the payment of duty thereon, and the refund thereof in certain cases.

I have, &c.,

(Signed) JULIAN SALOMONS.

The Under-Secretary of State,
Colonial Office, London.

Enclosure.—Extract from "NEW SOUTH WALES RAILWAYS' TIME TABLES, FARES, AND GENERAL INFORMATION," 1st November, 1898.

COMMERCIAL TRAVELLERS' LUGGAGE.—Commercial travellers are allowed to carry with them by passenger train, free of charge, (personal luggage or patterns only) 2 cwt. if a first-class and 1½ cwt. if a second-class passenger; and the same allowance will be made to the assistant on presentation of the recognised printed certificate from the Secretary of the Commercial Travellers' Association. All samples in excess of these weights will be charged full goods rates on outward journey, and be sent by goods train unless specially requested to be forwarded by passenger train, in which case full parcel rates must be charged. On production of railway receipts certifying that full rates have been paid on the outward journey the samples will be returned free by passenger or goods train, as may be most convenient to the Department, to the station from which they were originally forwarded. If the traveller requires his samples which were booked by goods train on the outward journey to be returned by passenger train, the difference between goods and parcels rates must be enforced. Samples carried as passengers' luggage must be contained in tin cases, baskets, or leather packages, of a handy size, and must be fully addressed. If contained in cases or other packages in which merchandise for sale is generally packed, ordinary parcels rates will be charged.

Samples will be booked through from starting point to destination, and must travel in a continuous up or down direction, as the case may be, from point of departure to final destination, and any additional journey will be charged for. Freight must be charged separately when booked over branch lines. Should the weight be found to have increased at any intermediate point on the down journey, all undercharges must be paid. In the event of a consignment of samples being offered for transit on the return trip and receipts not being produced, full rates will be charged.

Bona fide commercial travellers between Sydney and Melbourne will be allowed to take with them, free of charge, 1½ cwt. of samples if first-class, and 1 cwt. if second-class.

SAMPLE BICYCLES CARRIED BY BICYCLE AGENTS.—Agents representing recognised bicycle agencies of New South Wales are to be allowed one case containing not more than two bicycles free of charge (independent of personal luggage), providing that the cases are of a convenient size, capable of being readily handled, and the total weight does not exceed that allowed to commercial travellers.

The following extract from the "Professional Handbook" contains the particulars referred to in Sir Julian Salomon's letter:—

No license is required in New South Wales by a person who sells or offers for sale, by sample or otherwise, goods of a firm whose place of business is not in the Colony; and all goods imported in excess of ordinary requirements for sample purposes, and having a saleable value, are treated as merchandise. Commercial travellers are allowed 2 cwt. of luggage free in the first-class, and 1½ cwt. in the second; holders of yearly railway tickets pay £5 per cwt. per annum on excess luggage (Bye-law of 21st December, 1899). The import tariff of New South Wales is based on free trade, and the duties are now confined to intoxicants, tobacco, cigars, opium, tea, sugar, molasses, treacle, biscuits, confectionery, dried fruit, jams and jellies, and preserves.

Enclosure 16 in No. 2.—QUEENSLAND.

1, Victoria Street,
London, S.W.,

26th June, 1899.

SIR,

I HAVE the honour to acknowledge the receipt of your letter of the 17th instant, respecting a Return which it is proposed to present to Parliament giving information concerning the regulations affecting commercial travellers in British Colonies, and to state that, so far as I am aware, the information contained in the "Professional Handbook" published by the Emigrants' Information Office on this subject, in respect to Queensland, is correct.

Some additional particulars concerning the carriage of commercial travellers' samples by train in the Colony are enclosed herewith.

I have, &c.,

(Signed) HORACE TOZER,

Agent-General.

The Under-Secretary of State,
Colonial Office,
London, S.W.

Enclosure.—COMMERCIAL TRAVELLERS' SAMPLES.

Commercial travellers' samples will be conveyed by passenger train at parcel rates on the forward journey, provided that there is room in the brake-van therefor and the train will not be delayed thereby. Half parcel rates will be charged on the return journey on presentation of the receipt showing the up-carriage to have been paid. Provided that, 168 lbs. for a first-class passenger and 112 lbs. for a second-class passenger, including personal luggage, will be carried free on the forward and return journeys.

The following information with regard to commercial travellers in Queensland is extracted from the "Professional Handbook":—

There are no special regulations affecting commercial travellers, either from the United Kingdom or elsewhere, in force in Queensland, nor are such persons required to be licensed. Respecting the admission of samples and patterns, the custom is to collect duty on goods alleged to be samples when such are liable to duty; if they are re-exported intact, to allow a drawback of the duty paid on importation. If any portion of the goods is sold here, drawback is refused on the whole parcel. The minimum amount of drawback that can be paid is £2. Cut patterns of no commercial value are admitted duty free. Drawback is not allowed on the following goods, viz.: ships' stores, grain, tobacco, spirits, wine, beer, and jewellery. Commercial travellers are allowed 168 lbs. of free luggage in the first-class and 112 lbs. in the second, these quantities including personal luggage.

Enclosure 17 in No. 2.—ST. HELENA.

The Castle,
St. Helena,

10th July, 1899.

SIR,

WITH reference to your Circular Despatch, dated 6th June last, concerning licenses which have to be obtained by British commercial travellers before they can trade with foreign countries, I have the honour to state that there has been no change since the reply which was sent to your predecessor's Circular Despatch of 6th January, 1890.

As that reply was sent direct to the Board of Trade, I append a copy of the same.

I have, &c.,
(Signed) R. A. STERNDALE,
Governor.

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

Enclosure.

It is open to any person to sell or offer for sale goods of any description without first obtaining a license so to do, and the Customs Tariff allows any goods, by any person, to pass on payment of a small wharfage rate, viz., 1s. for a case measuring three cubic feet. (The case may contain goods of the value of £500.) There is no *ad valorem* duty upon anything, nor is any license necessary to sell goods, except liquor. But liquor the property of any person on board of any vessel at anchor in the harbour and imported in such vessel, or consigned for sale to any licensed dealer by any person, whether resident in the Colony or not, may be sold by auction, provided only that an exact account of the kind and qualities of the liquor intended to be sold by auction is first given to the police sergeant in writing at least twenty-four hours before such sale.

February 19, 1890.

Enclosure 18 in No. 2.—ST. LUCIA.

Government House,
Saint Lucia,

SIR,

28th July, 1899.

WITH reference to the Secretary of State's Circular Despatch of the 6th June, 1899, covered by Your Excellency's Minute of the 17th July, on the subject of licenses and other documents which have to be obtained by British commercial travellers or agents of British firms when trading in foreign countries, I have the honour to inform Your Excellency that the particulars furnished to the Board of Trade by Administrator's letter of the 1st March, 1890, still afford an accurate description of the regulations in this Colony affecting the matter.

I have, &c.,
(Signed) C. A. KING-HARMAN,
Administrator.

His Excellency
H. L. Thompson, Esq., C.M.G.,
Administrator-in-Chief, &c., &c., &c.,
St. Vincent.

(Endorsed.)

Forwarded.

HARRY THOMPSON,
Administrator,
Windward Islands.

The Right Honourable
Joseph Chamberlain, M.P.,
&c., &c., &c.

The following are the particulars supplied to the Board of Trade by Administrator's letter of the 1st March, 1890, referred to in Mr. King-Harman's despatch :—

SIR, Government House, St. Lucia,
1st March, 1890.
WITH reference to the last paragraph of your letter to the Colonial Office of 23rd December last, I have the honour to forward for your information a copy of a minute from the Treasurer of this Colony as to the regulations in force here with regard to the introduction of travellers' patterns or samples.

I have, &c.,
(Signed) R. B. LLEWELYN,
Administrator.

The Secretary,
Board of Trade,
Commercial Department.

Minute from Treasurer.

Commercial travellers are not required to take out any license in this Colony, nor are there any special Customs regulations relating to them. Their patterns and samples are dealt with under the general provisions of the Customs Ordinance, which authorises the treasurer "to permit moderate samples to be taken of any goods warehoused, without entry and without payment of duty, except as the same shall eventually become payable as a deficiency of the original quantity."

The treasurer is also authorised under the same Ordinance "to permit the owner of any warehoused goods, under the supervision of a revenue officer, to sort, separate, pack, and repack any such goods, or to make such arrangement of them as may be necessary for their preservation or for their sale, shipment, or legal disposal."

(Signed) D. G. GARRAWAY.

28th February, 1890.

Enclosure 19 in No. 2.—ST. VINCENT.

Government House, St. Vincent.

SIR,

1st August, 1899.

I HAVE the honour to acknowledge the receipt of your Circular Despatch of the 6th June last, asking for information concerning the licenses or other documents which have to be obtained by British commercial travellers before they can trade or solicit orders in this Colony.

On reference to the records of the office I cannot find that any reply was ever sent to Lord Knutsford's Circular Despatch of the 6th January, 1890.

At the time that Circular was received "The Licenses Ordinance, 1886," imposed a license-duty of £10 a year on every "transient trader," under which term was included any person, not a resident in the Colony and paying income tax, who carried on any trade in the Colony. It only applied to commercial travellers if they actually disposed of any of the samples which they brought with them.

This duty led to constant questions, and it was seldom possible to enforce it, and it practically brought in no revenue at all. It was therefore omitted from the schedule of licenses when the law was consolidated and amended by "The Licenses Ordinance, 1896" (No. 10 of 1896).

There is now no restriction or duty on commercial travellers or agents of firms from outside the Colony.

As regards Customs duties, a commercial traveller is expected to make an entry and pay the Customs duty according to the tariff on all samples with a commercial value which he brings to the Colony. The duty is refunded to him on his departure from the Colony, less the amount of duty on any samples which he may have disposed of during his stay.

I have, &c.,

(Signed) HARRY THOMPSON,
Administrator, Windward Islands.

The Right Honourable
J. Chamberlain, M.P.,
&c., &c., &c.

Enclosure 20 in No. 2.—SOUTH AUSTRALIA.

Office of Agent-General for South Australia,
1, Crosby Square, Bishopsgate Street Within,
London, E.C., 27th June, 1899.

SIR,
REFERRING to your communication, dated the 17th instant, I have the honour, by direction of the Agent-General, to say that the information contained in the "Professional Handbook" which accompanied it, with regard to facilities allowed to commercial travellers in South Australia, may be relied upon.

I have, &c.,

(Signed) T. FRED. WICKSTEED,
Secretary.

The Under Secretary of State,
Colonial Office.

The following is the information above referred to, extracted from the "Professional Handbook":—

Commercial travellers receive every consideration in South Australia. They, of course, have to pay duty according to the tariff, but may obtain drawback on re-exportation. They may also, on application, have their samples delivered on deposit of double the amount of duty, and, after exhibiting them, may, on re-shipment, obtain a refund in full. Cut samples of dutiable articles are not charged duty. No license-fees are required. Luggage up to 1½ cwt. is free on first-class tickets, and up to 1 cwt. on second-class tickets, and excess is charged at parcel rates on the down journey, and is free on the up journey: by parcel rates the carriage of 112 lbs. costs 4s. 8d. for 100 miles, and 8s. for 300 miles.

Enclosure 21 in No. 2.—SIERRA LEONE.

Government House, Freetown,

Sierra Leone, 23rd July, 1899.

SIR,

WITH reference to your Circular Despatch of the 6th June, calling for information concerning the licenses or other documents which have to be obtained by British commercial travellers or agents of British firms before they can trade or solicit orders in Sierra Leone, I have the honour to inform you that under Ordinances Nos. 13 and 14 of 1874 certain licenses are required to be taken out and paid for by any person dealing in spirits or in wine and beer in the Colony, and under Ordinance No. 6 of 1893 municipal licenses have to be taken out by persons carrying on any trade or business in the City of Freetown. By Ordinance No. 11 of 1897 special licenses are required for keeping stores and for the sale of spirits in the Protectorate, but by Ordinance No. 15 of 1897 store licenses are not required by traders who do not reside more than four months in any year in any one place in the Protectorate.

Copies of the 1874 Ordinances and extracts from the 1893 and 1897 Ordinances, as far as they relate to licenses, are annexed to this despatch.

There are no special laws or regulations in operation in Sierra Leone for commercial travellers, and should such travellers arrive in Sierra Leone and carry on business within the meaning of the above-mentioned Ordinances, it would be necessary for them to take out the prescribed licenses.

It is possible, however, under the existing Customs Laws, to give special facilities to travellers in the matter of the introduction of patterns and samples. Section 77 of the "Sierra Leone Customs Ordinance, 1880," lays down that "the Collector of "Customs at Freetown, subject to the assent of the Governor, may "permit the entries of any goods, either for importation or "exportation, as the case may be, in such form and manner, and "on such conditions as he may direct, to meet the exigencies of "any case to which the general laws and regulations may not be

“strictly applicable.” Under this section I should permit a refund of import duties paid by travellers for patterns and samples on the travellers leaving the Colony with these patterns and samples intact.

I have, &c.,

(Signed) M. NATHAN,
Acting-Governor.

The Right Honourable
J. Chamberlain, M.P.,
&c., &c., &c.

Enclosure I.—Ordinance No. 13 of 1874.

An Ordinance to further amend the laws relating to the Title.
sale of spirituous liquors in this Settlement.

Whereas it is expedient to further amend the laws relating to Preamble.
the sale of spirituous liquors.

Be it enacted by the Administrator-in-Chief and Legislative
Council of this Settlement as follows :—

1. It shall be lawful for any person who shall be desirous of selling spirituous liquors to be drunk or consumed either in or out of the house or place specified in the license hereinafter mentioned to obtain a license for that purpose, and in every application for such license, which application shall be made to the Colonial Treasurer at the Treasury Office in Freetown, there shall be specified, set forth, and inserted the christian name and surname of the party applying for such license, and a description of the house or place in or at which spirituous liquors are intended to be sold, together with the christian names and surnames and the occupation and residence of the persons who shall be proposed as sureties for the party applying for such license ; and it shall be lawful for the Colonial Treasurer and he is hereby authorised and required, within ten days after application shall have been made for the same, and upon execution by the party and his sureties of the bond mentioned in the Schedule, marked B, to an Ordinance intituled “An Ordinance to amend the Laws relating to the sale of Spirituous Liquors in this Colony,” dated the 14th day of March, 1854, and at any time after, upon the execution of such bond, to issue such license to the party applying for the same, the said party first paying for such license the sum herein set forth, and every such license shall be according to the Schedule A., annexed to this Ordinance.

License for
selling
Spirituous
Liquors to
be drunk or
consumed
either on or
off the
premises.

Duties
"payable"
for Licenses
under Sec-
tion I of this
Ordinance.

II. There shall be paid for the license granted pursuant to the last preceding section unto Her Majesty, her heirs and successors, the following duties or sums of money, that is to say:—

For every license for the sale of Spirituous	}	£75 per annum
Liquors within the limits of the parish		£40 half yearly
of Saint George, Freetown		£25 quarterly.

For every license for the sale of Spirituous	}	£30 per annum
Liquors beyond the limits of the parish		£20 half yearly
of Saint George, Freetown		£12 quarterly.

Proviso for
reduction in
certain cases.

Provided nevertheless that it shall be lawful for the Colonial Treasurer, and he is hereby authorised and required, in the case of any party applying for a license under section I of this Ordinance, who shall at the time of the issuing of such license be possessed of a license under the said Ordinance dated the 14th day of March, 1854, to make a reduction in the above mentioned duties or sums of money calculated in respect of the period which would have elapsed before the expiration of such last mentioned license, and the proportion of the amount paid for such license which would be attributable to the period so unelapsed, but in every such case the said last mentioned license shall be delivered up to the Colonial Treasurer.

This Ordinance incorporated with Ordinance of 14th March, 1854, relating to the sale of Spirituous Liquors.
Short Title.

III. This Ordinance, and so much of the said Ordinance dated the 14th day of March, 1854, as has not been repealed by this or any other Ordinance, shall be read together and construed as one Ordinance, and sections V, VI, IX, X and XI of the said Ordinance dated the 14th day of March, 1854, be deemed to include and apply to any license granted in pursuance of this Ordinance and the person obtaining the same.

IV. This Ordinance may for all purposes be cited as "The sale of Spirituous Liquors Amendment Ordinance, 1874."

GEORGE FRENCH,
Administrator-in-Chief.

Passed in the Legislative Council this Fourth day of November, in the year of our Lord One thousand, eight hundred and seventy-four.

JACOB WM. LEWIS,
Clerk of Legislative Council.

SCHEDULE A.

License for selling spirituous liquors in a house or place where the same may be drunk or consumed either on or off the premises,

No. Settlement of Sierra Leone,
Treasurer's Office.

License is hereby granted to
to sell spirituous liquors agreeably to Section I of "The sale
of Spirituous Liquors Amendment Ordinance, 1874," at
situated in Street, until the day of such
spirituous liquors being allowed to be drunk or consumed either
on or off the premises.

Amount paid £

This license expires on the day of on which date it
is to be returned to this Office.

Given under my hand and Seal of Office, at
Freetown, Sierra Leone, this day of
187 .

Colonial Treasurer.

Enclosure II.—Ordinance No. 14 of 1874.

An Ordinance for the imposition of licenses for the sale Title.
of Wine and Beer.

Whereas it is expedient that licenses should be imposed in Preamble.
respect to the sale of Wine and Beer.

Be it enacted by the Administrator-in-Chief and Legislative
Council of this Settlement as follows :—

I. From and after the passing of this Ordinance it shall not **Imposition**
be lawful for any person other than a person holding a license **of License.**
for the sale of Spirituous Liquors to sell Wine or Beer without
having first obtained a license for that purpose according to the
form in the Schedule annexed to this Ordinance, which license
may be obtained upon personal application to the Colonial
Treasurer at the Treasury Office in Freetown, who is hereby
authorised and empowered to grant the same upon payment of
the duties or sums of money hereinafter set forth; but such
license shall not authorise the person obtaining the same to sell
Wine or Beer at any other house or place than the house or
place named in such license.

II. There shall be paid for the license granted pursuant to the **Duties pay-**
last preceding section unto Her Majesty, her heirs and successors, **able for**
the following duties or sums of money, that is to say :— **Licenses**
under Sec-

For every license for the sale of Wine and Beer within the limits of the Parish of Saint George, Freetown	} £5 per annum. £3 half yearly.
For every license for the sale of Wine and Beer beyond the limits of the Parish of Saint George, Freetown	
For every license for the sale of Wine with- in the limits of the Parish of Saint George, Freetown	} £3 per annum. £2 half yearly.
For every license for the sale of Wine with- in the limits of the Parish of Saint George, Freetown	

tion I of this
Ordinance.

For every license for the sale of Wine	} £2 per annum.
beyond the limits of the Parish of Saint George, Freetown	
	} £1. 5. 0 half [yearly.
For every license for the sale of Beer within the limits of the Parish of Saint George, Freetown	} £3 per annum.
For every license for the sale of Beer beyond the limits of the Parish of Saint George, Freetown	} £2 per annum.

No sale to be made on Sundays or during prohibited hours.
Penalty for infringement of Ordinance.

III. The person obtaining any such license as aforesaid shall not sell any wine or beer on Sundays, or between the hours of nine at night and five in the morning.

IV. Every person committing any breach of this Ordinance shall, upon being convicted thereof before any Police Magistrate or Justice of the Peace sitting for him or the Manager or Justice of the Peace of any district, in such district, be fined any sum not exceeding ten pounds nor less than two pounds; and in default of payment shall be imprisoned for any term not exceeding three calendar months or until payment of the penalty and costs; and shall upon being convicted a second time forfeit his or her license.

Short Title. V. This Ordinance may for all purposes be cited as "The sale of Wine and Beer Licensing Ordinance, 1874."

GEORGE FRENCH,
Administrator-in-Chief.

Passed in the Legislative Council this Seventh day of November, in the year of our Lord One thousand, eight hundred and seventy-four.

JACOB WM. LEWIS,
Clerk of Legislative Council.

SCHEDULE.

License for selling Wine [and/or Beer.]

No. Settlement of Sierra Leone,
Treasury Office.

License is hereby granted to
to sell Wine [and/or Beer] agreeably to Section I of "The sale of Wine and Beer Licensing Ordinance, 1874," at
situated in Street, until the day of

Amount paid £

This license expires on the day of on which date it is to be returned to this Office.

Given under my hand and Seal of Office, at
Freetown, Sierra Leone, this day of

187 .

Colonial Treasurer,

Enclosure III.—Extract from “THE FREETOWN
MUNICIPALITY ORDINANCE, 1893.”

Part V.—Municipal Licenses.

18. (1) It shall be unlawful for any person to exercise, carry on, or practise in any house, warehouse, store, shop, building, yard or other premises, or part thereof respectively, of which the annual assessed value (as shown by the valuation list for the time being in force) is not less than £6, any trade, business, or profession, without having first taken out a license for that purpose, and paid for such license a sum equal to one shilling in the pound on the annual value of such house, warehouse, store, shop, building, yard, or other premises, or part thereof. Business Licenses.

(2) The preceding provisions of this section shall not apply to any trade, business or profession set forth in the first part of the fourth schedule.

(3) It shall be unlawful for any person to exercise, carry on, or practise in the city any of the trades, businesses, or professions set forth in the first part of the fourth schedule without having first taken out a license for that purpose. Provided that this sub-section shall not apply to any public officer who does not exercise, carry on, or practise his business or profession otherwise than in the service of the Imperial or Colonial Government.

(4) The owner of any vehicle mentioned in the second part of the fourth schedule, who shall reside in the city or therein exercise, carry on, or practise any trade, business, or profession, shall take out a license for every such vehicle, and pay for such license the duties or sums of money set forth in the second part of the fourth schedule; provided that it shall not be necessary for licenses to be taken out in the following cases, namely— Licenses for Vehicles.

- (a.) For any vehicle belonging to the Imperial or Colonial Government; or
- (b.) For any vehicle being or forming part of the stock-in-trade of a builder, manufacturer or seller of vehicles; or
- (c.) By an officer in the service of the Imperial or Colonial Government who is in receipt of hammock allowance; or
- (d.) By any Government contractor who may supply hammocks solely for the use of the Imperial or Colonial Government.

(5) It shall be unlawful for any person to do in the City any of the acts or things mentioned in the third part of the fourth schedule, without having first taken out a license for that purpose, and paid for such license the duties or sums of money set forth in the third part of the fourth schedule. Licenses for Entertainments.

Commence-
ment of
Section.

(6) The provisions of this section shall not come into operation until the first day of June, 1895.

Penalties.

121. (1) Any person exercising, carrying on, or practising any trade, business, or profession, or being the owner of any vehicle, or doing any of the acts or things mentioned in the third part of the fourth schedule, who shall, upon demand being made by the Inspector General, any Inspector of Police, or Police Constable, refuse or fail to produce and show his license for exercising, carrying on, or practising any such trade, business, or profession, or for such vehicle, or for doing any such acts or things, shall be liable on summary conviction to a penalty not exceeding five pounds.

(2) Every person committing any breach of the provisions contained in this part shall for every such offence be liable, on summary conviction thereof, to a penalty not exceeding fifty pounds, and in default of payment to imprisonment with or without hard labour for any period not exceeding six months.

(3) Any person who shall let out, hire, or lend his or her license, or who, not having taken out a license under this Act, shall produce, exhibit or use any paper with intent to cause it to be believed that he or she has duly taken out a license as aforesaid, shall for every such offence be liable, on summary conviction thereof, to a penalty not exceeding twenty pounds, and in default of payment to imprisonment with or without hard labour for any period not exceeding three months.

THE FOURTH SCHEDULE.

Part I.

For every license to any

Apothecary, Surgeon or Physician, yearly £6; half-yearly £3 5s.; quarterly £2.

Architect, Civil Engineer or Surveyor, yearly £6; half-yearly £3 5s.; quarterly £2.

Attorney, Proctor, Solicitor, Advocate, Barrister-at-Law, Conveyancer, Equity Draughtsman, Special Pleader or Notary Public, yearly £6; half-yearly £3 5s.; quarterly £2. (One license shall enable the holder to practise all the above-mentioned branches of the legal profession, which he would but for this Ordinance be entitled to practise).

Banker, yearly £25; half-yearly £14; quarterly £8.

Builder, yearly £4; half-yearly £2 5s.; quarterly £1 5s.

Chemist, Chemist and Druggist, Druggist, Pharmaceutical Chemist or Herbalist, yearly £4; half-yearly £2 5s.; quarterly £1 5s.

- Hawker or Pedlar of manufactured goods not being articles of food, yearly 7s. 6d. ; half-yearly 4s. ; quarterly 2s. 6d.
 Hotel or Restaurant Keeper, yearly £2 ; half-yearly £1 5s. ; quarterly 15s.
 Pawnbroker or any person lending money upon the security of any hereditaments situate within the city at a rate of interest exceeding 10 per cent. per annum, yearly £12 ; half-yearly £7 ; quarterly £4.

Part II.

For every license

For a cart, truck, waggon or other such vehicle as is constructed or adapted for use, and is used solely for the conveyance of any goods of burden in the course of trade or husbandry, and whereon the christian name and surname of the owner shall be visibly and legibly printed in letters of not less than one inch in length, if the same shall have four or more wheels, yearly £1 ; half-yearly 11s. ; quarterly 6s.

Enclosure IV.—Extract from Ordinance No. 15 of 1897— an Ordinance to amend “THE PROTECTORATE ORDINANCE, 1897.”

The Principal Ordinance shall be, and the same is, hereby amended as follows :—

In section L. by adding the following words after the word “purpose” in line 5 thereof :—

Provided always that no person shall be exempt from payment of such license merely by reason of changing his place of business, should he have used any other house or building for purposes of trade within a radius of twenty miles of any such building so originally used by him for periods amounting in the whole to over four months, within twelve months from the first day of January in each year.

Enclosure 22 in No. 2.—TASMANIA.

Office of the Agent-General for Tasmania,
 Westminster Chambers,
 5, Victoria Street, London, S.W.,
 22nd June, 1899.

SIR,

I HAVE the honour, by direction of the Agent-General for Tasmania, to acknowledge the receipt of your letter of the 17th instant, with reference to the proposed Parliamentary Return giving information concerning the regulations affecting

commercial travellers in British Colonies, and in reply I am desired to state that the reference to the subject so far as Tasmania is concerned, as given in the copy of the Professional Handbook of the Emigrants' Information Office enclosed with the communication now under notice, can be taken as perfectly reliable, but it should be pointed out in addition thereto that a license of £25 (twenty-five pounds) to sell wholesale is needed by every vendor of wines and spirits:

I have &c.,

(Signed) HERBERT W. ELY

The Under Secretary of State,
&c., &c., &c.,
Colonial Office, S.W.

The following extract from the "Professional Handbook" contains the information referred to by Mr. Ely:—

Commercial travellers in Tasmania pay no license fee, and no distinction is made between them and other importers, except in regard to small quantities of tobacco as samples which the ordinary importer is prohibited from introducing into the Colony. All cut patterns of no value except as samples are admitted free of duty. A license of 25*l.* to sell wholesale is needed by every vendor of wines and spirits.

Enclosure 23 in No. 2.—TRINIDAD.

Government House,

17th July, 1899.

SIR,

I HAVE the honour to acknowledge the receipt of your Circular Despatch of the 6th June, and to report that the only regulations in this Colony affecting commercial travellers are those embodied in sections 509 and 510 of the Customs Regulations, copies of which I enclose.

This information is similar to that supplied to the Board of Trade in 1890, as no change has been made in the regulations since that date.

I have, &c.,

The Right Honourable (Signed) C. C. KNOLLYS.
Joseph Chamberlain, M.P.,
&c., &c., &c.

Enclosure.—Extract from Customs Regulations dated
5th April, 1884.

509. Commercial travellers may be allowed to clear as baggage such samples as are necessary for transacting their business, duty being paid on any part of them liable to duty.

510. On the written application of commercial travellers, which is to be filed in the baggage warehouse when the cashier's receipt for it on deposit is obtained, the landing waiter examining their baggage may, without reference to the Collector, deliver goods liable to duty brought as samples, on a deposit sufficient to cover the duty being made with the cashier, to be returned on the shipment of the goods, provided the amount of duty involved does not exceed five pounds. If it exceeds that amount, the Collector's authority must be obtained. Owners of such goods are to be warned that the deposit will only be returned on production of the Tide Surveyor's Certificate of having seen the goods on board, such certificate to be endorsed on the receipt for the deposit, which is to be retained by the cashier when the deposit is returned.

Enclosure 24 in No. 2.—WESTERN AUSTRALIA.

Office of Agent-General for Western Australia,
15, Victoria Street, Westminster,
London, S.W.,

SIR,

20th June, 1899.

IN answer to your letter of 17th instant, I have the honour to inform you that the statement in the "Professional Handbook" forwarded practically embodies all regulations affecting commercial travellers doing business in Western Australia, in regard to their samples.

It may, however, be well to draw your attention to the railway facilities afforded, as shown on pages 109 and 125 of the enclosed railway handbook.

There are no license charges to commercial travellers, and, beyond what I have referred to above, no regulations or legislation on the subject, so far as I am aware.

I have, &c.,

(Signed) E. H. WITTENOOM,
Agent-General.

The Under Secretary of State,
Colonial Office,
Downing Street, S.W.

Enclosure.—Extract from "Western Australia Railway Handbook."

Commercial Travellers' Samples.—Half through-parcel rates; minimum 1 cwt.

By adopting this means of transit to and from Albany, instead of the steamers, merchants would effect a considerable saving in time of delivery, also obviate risk of damage through excessive handling.

Free Goods.—For goods requiring clearance at Customs at Albany, the appointment of some reliable firm to act as agents is strongly recommended in all cases.

Commercial Travellers' Luggage.—Commercial travellers will be allowed, free of charge, at owner's risk, of personal luggage and samples:—

For each first class ticket	... 2 cwts.
For each second class ticket	... 1½ cwts.

All excess weight of luggage over and above the weight allowed free, and not exceeding 10 cwt., is charged one-third parcels rate (minimum 1 cwt.), and provided there is room in the brake van of the train, and that the train will not be delayed thereby.

10 cwt. and over.—Over 10 cwt. a carriage truck must be employed at sixpence per truck per mile, minimum 30 miles, and maximum weight 50 cwt.

Bicycle tickets held by commercial travellers will be treated in the same way as commercial travellers' excess luggage tickets.

Samples can be booked through and the journey may be broken by the traveller with his samples on his so arranging at the stations from which he starts, provided he travel by the same train.

In all cases carriage must be prepaid.

The following extract from the "Professional Handbook" contains the information referred to in Mr. Wittenoom's letter:—

Commercial travellers and others will be allowed to pass their samples in Western Australia on deposit of the duty due, the amount of duty to be decided by the examination of the samples when entered inwards, a list of the goods being then taken. When entered outwards for drawback, the shipment is again to be examined and compared with the list, the full duty deposited on importation being refunded *pro rata* on any balance of the shipment, *provided it be exported within two months from day of entry inwards*. The deposit, or the balance thereof after any refund, will be carried to the credit of the Government immediately the goods or the balance thereof shall have been exported. If no refund be claimed within two months from date of entry, the whole of the deposit will be carried to the credit of the Government. No refund of duty can be allowed on samples chargeable on importation with an *ad valorem* duty, when such samples are of a less total value than £50. The duty on jewellery and watches must be paid in the first instance, or the goods must be bonded. In no case will any refund of duty be allowed, except when samples are exported in original packages, and when the consignment exported exceeds £50 in value. Commercial travellers are allowed free of charge 2 cwts. of personal luggage and samples free in the 1st class, and 1½ cwts. in the 2nd class; excess luggage up to 10 cwts. is charged one-third parcel rates (minimum 1 cwt.).

ADDITIONAL INFORMATION WITH REGARD TO
CERTAIN OF THE COLONIES SPECIFIED IN
SCHEDULE B OF THE COLONIAL OFFICE
LETTER OF THE 25TH SEPTEMBER, 1899.
(See p. 27.)

CAPE COLONY.

The following extract from the "Professional Handbook" contains information with regard to commercial travellers in Cape Colony:—

In Cape Colony under the provisions of Section 3 of Act 33 of 1887, an agent of a foreign* firm is defined as "any person other than an importer, who sells or offers for sale by sample or otherwise goods of a firm whose place of business is not in this Colony; but shall not include a person who sells or offers for sale goods consigned to him by a foreign firm." In Schedule II. of same Act under "Tariff of licenses, annual," it is provided that "For every agent of a foreign firm the charge for license-duty shall be £25, and by clause I. of this schedule it is further provided that all of the above (annual) licenses shall, no matter at what period of the year they may be taken out, expire on the 31st December then next. When any such license shall be issued upon or after the 1st July, there shall be payable only one-half of the appointed sum (which in the case of an agent of a foreign firm for a license taken out on and after the 1st July would amount to £12 10s.). If taken out at any time before the 1st July there shall be no deduction." A license taken out at Cape Town enables the licensed agent to travel to every town in the Colony during the currency of the license. The license being personal cannot be transferred from one person to another. Therefore an agent of a foreign firm who leaves the Colony before the expiration of the license, and who is succeeded by another duly authorised agent of the same firm, cannot pass the license to his successor for the unexpired term of such license. No refund of license-duty can be made in respect to a license which is only used for a period less than that mentioned in the license, the owner of which either returns to Europe or continues his journeys to other countries, or who is succeeded by another agent. Under the same Section (3) an "importer" means every person who imports any goods other than the produce of South Africa for the purpose of trade or barter; provided that such importation shall be of the value of at least £1,200 during the year ending 31st December. The charge for license-duty is £12 over and above his license as a general dealer, auctioneer, broker, or dealer in gunpowder, or any other license he may hold, subject to the provisions above quoted as to yearly and half-yearly licenses.

An agent of a foreign firm who was not a *bona fide* importer, that is, one who imported goods not of the value of £1,200 in any one year, and who sought to evade the payment of the higher duty (£25) by taking out licenses as an importer (£12) and general dealer (£3), would render himself liable to a penalty of five times the amount of the license-duty (or £125), under the provisions of Section 6 of Act No. 13 of 1870, for trading as an agent of a foreign firm without a license.

A "broker" under Section 3 of the Act is defined as every person (other than an importer or agent of a foreign firm) who shall in this Colony carry on the trade or business of making bargains and contracts between other persons in matters of trade, commerce, or navigation for a remuneration commonly called a "brokerage." The license-duty is £5 for the whole year, commencing 1st January, or £2 10s. for the half year, commencing 1st July.

Commercial travellers are allowed free conveyance of 200 lbs. of samples by rail (including personal luggage), provided that such samples are not for sale

* The word "foreign" is used to describe anyone not belonging to this Colony; consequently the expression "agent of a foreign firm" includes "agent of a British firm" or "agent of a British Possession firm."

The following particulars respecting the treatment of samples have been extracted from the Customs regulations of the Colony:—

Section 41 of the Customs Act 10 of 1872 provides:—

It shall be lawful for the Collector or other principal officer of Customs, under such regulations as he shall see fit, to permit moderate samples to be taken by the importer or his agent of any goods so warehoused, without entry and without payment of duty, except as the same shall eventually become payable as on a deficiency of the original quantity.

Regulations.

Samples will be permitted to be taken under the following regulations:—

Application in writing is to be made to the warehouse-keeper, stating the name of the ship, importer, date of warehousing, and the marks and numbers of the packages from which samples are required.

The warehouse-keeper will then authorise the locker to deliver such moderate samples as may be necessary, the locker to endorse on the authority the fact of the package having been opened and re-secured, and the quantity taken therefrom as a sample.

The following are the quantities that may be taken as samples:—

Ale and Beer	1 reputed quart.
Cheese	$\frac{1}{2}$ lb.
Chicory	1 lb.
Cider	1 reputed quart.
Cinnamon or Cassia	2 ozs.
Cloves	2 ozs.
Coffee	1 lb.
Fruits	1 lb.
Ginger, dry	} 2 ozs.
Mace	
Nutmegs	
Paddy	2 lbs.
Rice	2 lbs.
Spirits	1 reputed pint.
Sugar	1 lb.
” Molasses	2 lbs.
Tea	$\frac{1}{2}$ lb.
Tobacco	$\frac{1}{2}$ lb.
Vinegar	1 reputed quart.
Wine	1 reputed pint.

And other goods of similar character in like proportions.

No bottles entered as containing wine are to be opened for the purpose of taking a sample unless the officers have reason to suspect that the bottles contain spirits or other articles chargeable with a higher rate of duty, and then only with the sanction of the officer in charge of the port; the corks to be replaced when the contents are ascertained, and the bottles to be returned to the packages.

STRAITS SETTLEMENTS.

The following are the particulars which were supplied to the Board of Trade in answer to Lord Knutsford's Circular Despatch of the 6th January, 1890:—

Colonial Secretary's Office, Singapore,
13th February, 1890.

SIR,

WITH reference to a Circular Despatch received from the Secretary of State for the Colonies in connection with a letter dated the 9th October

last, addressed by the editor of "The British Trade Journal" to the Secretary of State for Foreign Affairs, I am directed by the Governor to state for your information that there are no regulations in this Colony affecting English commercial travellers or the introduction of travellers' samples and patterns.

I have, &c.,

(Signed) J. F. DICKSON,
Colonial Secretary, S.S.

The Secretary to the Board of Trade,
Commercial Department, London, S.W

MALTA.

The following information was supplied to the Board of Trade in answer to Lord Knutsford Circular Despatch of the 6th January, 1890 :—

Chief Secretary's Office, Valetta,
14th February, 1890.

SIR,

WITH reference to a Circular from the Secretary of State for the Colonies, dated 6th January, 1890, containing instructions to furnish the Board of Trade with information as to any regulations affecting British commercial travellers in Malta and respecting any Customs regulations in force as to the introduction by them of patterns or samples, I have the honour to state that no fees affecting commercial travellers are levied in Malta, nor are any licenses taken out by them.

Travellers' samples of articles subject to duty are, as a general rule, free from import duty in Malta. Samples of wines and spirits, however, when exceeding four bottles of ordinary size, are subject to the import duty levied by the Customs tariff, viz.: spirits at the rate of 24s. per Maltese barrel, or 9½ imperial gallons, and wine at 3s. 2d. per dozen bottles.

Samples of manufactured grain (biscuits, &c.), when exceeding 7 lbs., are subject to the duty of 6s. per Maltese cantar, equivalent to 175 lbs., according to the tariff above referred to.

I have, &c.,

(Signed) G. STRICKLAND,
Chief Secretary to Government.

To the Secretary to the Board of Trade,
London.

CYPRUS.

The following particulars were supplied to the Board of Trade in 1890, in compliance with Lord Knutsford's Circular Despatch referred to above :—

Chief Secretary's Office, Cyprus,
10th February, 1890.

SIR,

WITH reference to Lord Knutsford's Circular Despatch of the 6th January, 1890, I am directed to inform you that there are no laws or regulations in force in Cyprus requiring commercial travellers, coming to this country, to take out licenses, or in any way affecting the freedom of their operations, but the Municipal Councils which are established in the principal

towns have power by law to levy what are known as "Trade Rates," that is rates charged on persons exercising any trade, profession or calling within the municipal limits.

So far no rates have been specially fixed for commercial travellers, but they might be classed under the following heads for which various rates are in force as stated against each, viz. :—

" Merchants "	3s. to £1 per annum.
" Travelling Merchants "	1s. 4½d. "
" Commission Agents "	5s. to 15s. "

With regard to the Customs regulations in force affecting travellers' patterns or samples, I am directed to state that the Customs laws provide for no exemption from taxation of such patterns or samples, but the practice in Cyprus is to register on importation, and assess the import duty at the ordinary rates on all patterns and samples which have a marketable value, the importer depositing at the Custom House of the port on entry the amount of the import duty. If subsequently the patterns or samples are taken out of the Island, the amount of import duty so deposited is returned. Should only a portion of the patterns or samples be withdrawn, a proportionate amount of duty is returned.

In the case of patterns or samples of no marketable value, no charge is made, and no deposit is required.

I am, &c.,

(Signed) F. W. M. WARREN,

Chief Secretary to Government.

The Secretary to the Board of Trade.

No. 3.

Colonial Office to Board of Trade.

Downing Street,

23rd October, 1899.

SIR,

WITH reference to the letter from this Department of the 25th ultimo, I am directed to transmit to you, to be laid before the Board of Trade, a copy of the particulars supplied by the Agent-General for Victoria in regard to the regulations affecting commercial travellers in Victoria.

I am also to enclose copies of despatches which have been received from the Governors of Bermuda and Mauritius as to the regulations in force in those Colonies on the subject,

I am, &c.,

(Signed) H. BERTRAM COX.

The Comptroller-General,
Commercial Department,
Board of Trade.

Enclosure 1 in No. 3.—VICTORIA.

(I.)

There are no restrictions regarding commercial travellers themselves as regards their entry into Victoria or doing business in this Colony.

In regard to samples, the rule is as follows. Samples may be admitted on deposit of duty thereon, which duty is refunded when the samples are taken away, or duty is taken on the samples and they are then stamped or marked in such a way as to identify them. Such samples when so stamped or marked can pass subsequently in and out of Victoria without hindrance.

Duty is not charged on samples when they are not of any commercial value, *e.g.*, cut patterns, &c. As regards railway concessions I presume the Railway Department will be consulted.

I may add that commercial travellers can take orders in Victoria for all classes of goods (including spirits, &c.) without license.

(Signed) H. N. P. WOLLASTON,
Secretary for Trade and Customs.

3rd August, 1899.

(2.)

The cost of a first class all lines yearly ticket is £80, and second class £54. Excess weight of samples can be carried on these tickets on payment of £5 per annum for each cwt. up to five, and of £4 for each cwt. in excess of five, or at half ordinary parcels rates, at the traveller's option. The journey may be broken as required, and if necessary the samples may precede or follow the traveller by any train.

My Commissioner thinks this information might be added to that already shown in the Handbook.

(Signed) R. G. KENT,
Secretary for Railways.

The Secretary to the Premier.

As the above refers only to excess weight, I presume that it is to be inferred that the statement on page 51 of book herewith, that commercial travellers in this Colony "are allowed 1½ cwt. of samples free in the first class, and 1 cwt. in the second," is correct, and that the particulars as to excess should simply be added.

(Signed) ROBERT S. ROGERS,
Secretary to the Premier.

The Secretary for Railways.
23rd August, 1899.

Yes. The statement in book is correct, and the particulars as to excess should be added.

(Signed) R. G. KENT,
Secretary for Railways.

The Secretary to the Premier,
25th August, 1899.

Enclosure 2 in No. 3.—BERMUDA.

SIR,

Bermuda, 6th October, 1899.

I HAVE the honour to acknowledge the receipt of your Circular Despatch of the 6th June last, and to state that the information furnished in 1890 to the Board of Trade, viz., "that there are no special Customs regulations affecting British commercial travellers in force in this Colony, and that travellers' patterns and samples, when of no intrinsic value, have hitherto been admitted free, although these articles are not specially included in the Table of Exemptions," still holds good.

The Pedlars Act, 1894, a copy of which is herewith enclosed, which requires pedlars to take out licenses, specially exempts commercial travellers or agents of firms from the provisions of the Act.

I have, &c.,

(Signed) G. DIGBY BARKER.

Lieut.-General, Governor, and
Commander-in-Chief.

The Right. Hon.
J. Chamberlain,
Downing Street.

Enclosure.—Extract from "The Pedlars Act, 1894."

Section 28.—Nothing in this Act shall render it necessary for a pedlar's certificate to be obtained by any of the following persons, as such, that is to say :—

(1.) Commercial travellers or other persons selling, or seeking orders for, goods, wares, or merchandise, to or from persons who are dealers therein and who buy to sell again, or selling or seeking orders for books as agents authorised in writing by the publishers of such books.

Enclosure 3 in No. 3.—MAURITIUS.

Government House, Mauritius,

SIR,

14th September, 1899.

I HAVE the honour to acknowledge the receipt of your Despatch of the 6th June last, marked "Circular," asking for information as to the licenses or other documents required from commercial travellers or agents before they can trade in this Colony.

In reply, I have to inform you that I am advised by the Procureur-General that by Ordinance No. 6 of 1878, Schedule A (as amended by Ordinance No. 24 of 1895), item 36, a license-duty of Rs. 100 for six months is imposed on the following :—
"Commission merchant-agent who buys or sells or orders from

“abroad goods on account of others—whether the goods are
“imported in his own name or not.”

If a commercial traveller is paid by commission and acts with regard to the clients he obtains for his principal as indicated in the Law, he is liable to pay the license-duty.

I have, &c.,

(Signed) CHAS. BRUCE,

The Right Honourable
J. Chamberlain, M.P.

Governor.

The following information with regard to the treatment of samples has been extracted from the Customs regulations of the Colony :—

Section 63 of Ordinance 28 of 1892, provides—

It shall be lawful for the Collector, under such restrictions as he shall see fit, to permit moderate samples to be taken of any goods so warehoused, without entry and without payment of duty, except as the same shall eventually become payable as on a deficiency of the original quantity.

No. 4.

Colonial Office to Board of Trade.

Downing Street,

18th December, 1899.

SIR,

I AM directed by the Secretary of State for the Colonies to transmit to you, to be laid before the Board of Trade, in continuation of the letter from this Department of the 23rd October last, the papers noted in the subjoined schedule, on the subject of the regulations affecting commercial travellers in British New Guinea and the Gold Coast.

I am, &c.,

(Signed) EDWARD WINGFIELD.

The Comptroller-General,
Commercial Department,
Board of Trade.

Date.	Description.
15th September, 1899 ...	Lieutenant-Governor, British New Guinea, to Secretary of State for the Colonies.
14th November, 1899.—	Governor, Gold Coast, to Secretary of State for the Colonies.

Enclosure 1 in No. 4.—BRITISH NEW GUINEA.

Government House,
Brisbane, Queensland,

SIR,

15th September, 1899.

WITH reference to your Circular Despatch of 6th June, 1899, asking for particulars concerning the licenses of British commercial travellers or agents of British firms, I have the honour to inform you that no restrictions of any kind are imposed on such individuals in British New Guinea.

I have, &c.,

(Signed) G. RUTHVEN LE HUNTE.

The Right Honourable

The Secretary of State for the Colonies.

Enclosure 2 in No. 4.—GOLD COAST.

Government House, Accra,

SIR,

14th November, 1899.

IN reply to your Circular Despatch of the 6th June on the subject of the regulations affecting commercial travellers trading or soliciting orders in British Colonies, I have the honour to inform you that the particulars supplied to the President of the Board of Trade in reply to your predecessor's Circular Despatch of the 6th January, 1890, still afford an accurate description of the regulations in force in the Gold Coast.

I regret that, through an irregularity, this information has not been sent to you at an earlier date.

I have, &c.,

(Signed) F. M. HODGSON,

Governor.

The Right Honourable

J. Chamberlain, M.P., &c., &c., &c.

No. 5.

Colonial Office to Board of Trade.

Downing Street,

SIR,

9th January, 1900.

IN continuation of the letter from this Department of the 25th September last, I am directed by Mr. Secretary Chamberlain to transmit to you, to be laid before the Board of Trade, a copy of a letter from the High Commissioner for Canada, forwarding the replies received from the several Provinces of the

Dominion and from the North-West Territories of Canada to the enquiry addressed to them concerning the regulations affecting commercial travellers.

I am to request that the enclosures to Lord Strathcona's letter, which are sent in original, may be returned to this Department when done with.

I am, &c.,
(Signed) C. P. LUCAS.

The Comptroller-General,
Commercial Department,
Board of Trade.

Enclosure in No. 5.

17, Victoria Street,
London, S.W.,

December 28th, 1899.

SIR,

REFERRING to your letter of the 17th June, respecting the desire of the Secretary of State to have certain information concerning the regulations affecting commercial travellers in Canada, I now beg to transmit the replies received from the several Provinces and from the North-West Territories to the enquiry addressed to them upon the subject by the Secretary of State at Ottawa.

I am, &c.,
(Signed) STRATHCONA.

The Under-Secretary of State,
Colonial Office, S.W.

Sub-enclosure I. in No. 5.—BRITISH COLUMBIA.

Government House,
Victoria, B.C.,

21st of August, 1899.

SIR,

ADVERTING to your letter of the 17th ultimo, requesting particulars in regard to the regulations affecting British commercial travellers in this Province, I have now the honour to enclose herewith a memorandum embodying the information desired.

I have, &c.,
(Signed) THOS. R. MCINNES,
Lieutenant-Governor.

The Hon. The Secretary of State,
Ottawa, Canada.

Memorandum.

The Provincial Government of British Columbia does not impose a license, tax, or other restrictions upon commercial travellers, whether British or foreign, or from other Provinces of the Dominion.

Municipalities, however, are empowered by the Legislature (61 Victoria, chapter 144, R. S., section 171, sub-section 13) to levy a tax not exceeding \$50.00 for every six months upon commercial travellers indiscriminately.

In the City of Victoria all are free to canvass for orders for the trade without being taxed in any way; but in some of the cities of the Province a license-fee is imposed.

Sub-enclosure II. in No. 5.—MANITOBA.

Government House, Winnipeg,
12th August, 1899.

SIR,

In further reference to your departmental letter bearing date the 17th ultimo, I have the honour to inform you that I am to-day in receipt of a communication from my Provincial Secretary, in which he states that immediately on receipt of my letter he forwarded the same to the Secretary of the North-West Commercial Travellers' Association, asking for information bearing on the subject, and that in reply thereto a communication was received by his Department from the Secretary of the above Association on the 11th instant, a copy of which I now enclose, together with a copy of the Bye-Laws* and Constitution in connection with the Commercial Travellers' Association.

I have, &c.,

(Signed) J. C. PATTERSON,

The Honourable
The Secretary of State,
Ottawa.

Lieutenant-Governor.

Winnipeg, Man.,

DEAR SIR,

August 11th, 1899.

I BEG to acknowledge receipt of your letter, dated August 8th, in which you ask for any information that I can give you as to the regulations affecting commercial travellers in this Province.

Commercial travellers selling goods in this Province either from Great Britain, United States of America, or any other foreign country, are not subject to any tax whatsoever, with one

* Not printed.

exception, and that is a commercial traveller selling *wines or liquors* in this Province has to pay a municipal tax as well as a provincial tax.

I herewith enclose you a copy of our bye-laws and constitution, which will fully explain to you what we mean by commercial traveller in this Province, also the benefits derived by being a member of this Association.

I have, &c.,

(Signed) JOHN O'LOUGHLIN,
Secretary.

David Philip, Esq.,
Chief Clerk,
Department of the Provincial Secretary.

Sub-enclosure III. in No. 5.—NEW BRUNSWICK.

Government House, Riverside,

26th July, 1899.

SIR,

IN reply to your enquiry under date 17th instant, as to regulations affecting commercial travellers in New Brunswick, I have to state that no regulations or licenses are imposed upon commercial travellers in the Province.

I remain, &c.,

(Signed) A. R. McCLELAN,
Lieutenant-Governor, N.B.

Joseph Pope, Esq.,
Under Secretary of State,
Ottawa.

Sub-enclosure IV. in No. 5.—NORTH-WESTERN TERRITORIES.

Government House, Regina,

28th July, 1899.

SIR,

I HAVE the honour to acknowledge the receipt of your letter of the 17th instant, requesting that you may be furnished, for the information of the Colonial Office, with particulars of any regulations existing in the North-West Territories in regard to commercial travellers.

The Ordinance respecting hawkers and pedlars, of which I enclose you a copy, and the provision in the Municipal Ordinance which empowers municipalities to impose a tax on commercial

travellers doing business within the municipality, comprise all the legislation prevailing in the Territories which may affect the subject.

I have, &c.,

(Signed) A. E. FORGET,

Lieutenant-Governor of the
North-West Territories.

The Honourable
The Secretary of State,
Ottawa.

An Ordinance respecting Auctioneers, Hawkers, and
Pedlars.

THE Lieutenant-Governor by and with the advice and consent of the Legislative Assembly of the Territories enacts as follows :—

Interpreta-
tion
"Hawker"
'Pedlar."

1. In this Ordinance the expression "hawker" or "pedlar" means and includes any person who (being a principal or any agent in the employ of any person) goes from house to house selling or offering for sale any goods, wares or merchandise or carries and exposes samples or patterns of any goods, wares or merchandise, to be afterwards delivered within the Territories to any person not being a wholesale or retail dealer in such goods, wares or merchandise; but shall not mean or include any person selling meat, fish, fruit, agricultural implements, sewing machines or farm produce by retail.

License to
pursue
certain
callings.

2. No person shall follow the calling or pursue the business of an auctioneer, hawker or pedlar within the Territories without having first obtained a license therefor, which license shall be issued by such person as the Lieutenant-Governor in Council may authorise.

Application
for license.

3. Every applicant for a hawker's or pedlar's license shall, as part of his application for such license, furnish a statement in writing containing a full description of the goods, wares and merchandise which he proposes to sell or offer for sale under such license.

Fees
payable.

4. On every application for a license under this Ordinance there shall be paid :

- (a) For a hawker's or pedlar's license the sum of \$25 ;
- (b) For an auctioneer's license, on first application therefor, the sum of \$10, and on every subsequent consecutive application the sum of \$5.

5. No hawker or pedlar shall sell or offer for sale any goods, wares or merchandise other than those set forth in his application for license. Hawker's sales limited.

6. Every license issued under this Ordinance shall expire on the thirty-first day of December of the year in which it is issued. Duration of license.

7. Any person violating the provisions of this Ordinance shall be liable, on summary conviction thereof, to a fine not exceeding \$100 and costs of prosecution. Penalty.

8. The provisions of this Ordinance shall not apply within a municipality, nor shall any license be issued under the provisions thereof in any such municipality. Municipalities excepted.

Sub-Enclosure V. in No. 5.—NOVA SCOTIA.

Government House,

Halifax, July 28th, 1899.

SIR,

In reply to your despatch of the 17th instant, desiring information as to the regulations affecting commercial travellers in British Colonies, the same having been asked for by the High Commissioner for Canada, I have now the honour to transmit herewith the report of my Attorney-General dealing with the subject in question so far as this Province is concerned.

I have, &c.,

(Signed) M. B. DALY,
Lieutenant-Governor.

The Honourable
The Secretary of State of Canada,
Ottawa.

Attorney-General of Nova Scotia,

Halifax, N.S., July 27th, 1899.

SIR,

REFERRING to the despatch received by you from the High Commissioner for Canada intimating that the Colonial Office were asking for information as to the regulations affecting commercial travellers in British Colonies, I beg to say that in the Province of Nova Scotia there are no provincial regulations in respect of commercial travellers. In some of the incorporated towns a license-fee is sometimes imposed, but I think that this does not apply to commercial travellers selling to merchants on behalf of wholesale establishments, but only to commercial travellers who are making direct sales to parties. So far as I am aware, no incorporated town has yet imposed license-fees upon commercial travellers only doing business on behalf of wholesale establishments.

I have, &c.,

(Signed) J. W. LONGLEY.

To His Honour
The Lieutenant-Governor.

Sub-enclosure VI. in No. 5.—ONTARIO.

SIR,

Toronto, December 6th, 1899.

WITH reference to the despatch of the Under-Secretary of State, dated 17th July, 1899, respecting commercial travellers, I find that through some oversight no reply appears to have been heretofore made.

I have now the honour to state that I am advised that in the Province of Ontario no licenses have to be obtained by commercial travellers before they can trade or solicit orders, nor is a tax of any nature imposed upon them as such. I am informed that some of the Provinces claimed the right under the B.N.A. Act, whether correctly or not, of imposing on such persons a license, fee, or tax, or something of that kind payable to the Province; but I am not aware that this claim was made by any of the Ontario Ministers. I believe that in some of the Provinces, or perhaps all, in which a license, fee, or tax was imposed, it has been abolished as being detrimental to the municipalities.

I have, &c.,

(Signed) O. MOWAT,

The Honourable

Lieutenant-Governor of Ontario.

The Secretary of State,
Ottawa.

Sub-enclosure VII. in No. 5.—PRINCE EDWARD ISLAND.

Government House,

Prince Edward Island,

24th July, 1899.

SIR,

I HAVE the honour to acknowledge the receipt of your despatch of the 17th July instant, informing me that the High Commissioner for Canada in London had received a despatch from the Colonial Office, stating that it is proposed to present a return to Parliament giving information as to the regulations affecting commercial travellers in British Colonies, similar to that contained in the enclosure, and asking to be furnished at the earliest possible date, for the purposes of such return, with the desired information as far as the Province under my administration is concerned.

In reply I beg to enclose the accompanying Acts, which are all we possess bearing on the subject of your despatch.

I have, &c.,

(Signed) P. A. McINTYRE,

The Honourable,

Lieutenant-Governor.

The Secretary of State,
Ottawa.

Commercial Travellers' Act.

An Act to impose a Direct Tax on certain classes of Traders.

[Assented to May 9th, 1894.]

Be it enacted by the Lieutenant-Governor and Legislative Assembly, as follows:—

1. *From and after the passing of this Act, every casual trader not permanently residing in this Province doing business within this Province, commonly known as "commercial travellers," and every person not permanently residing in this Province, and who sells, either for himself or any other person, any goods, wares or merchandise in this Province, or solicits or canvasses for orders, either for himself or any other person, for the sale, exchange or purchase of any goods, wares or merchandise within this Province, either by the production of samples, photographs, catalogues, printed or written matter, or simply by word of mouth without the production of samples, photographs, catalogues, printed or written matter, shall, before he or she enters upon the business of so selling any goods, wares, or merchandise, or soliciting or canvassing for such orders, pay to the Provincial Treasurer of this Province an annual license-fee or direct tax of fifteen dollars.**

Tax or License-Fee of 15 dols. on commercial travellers, etc., not permanent residents.

2. Upon payment of the said license-fee or direct tax, the said Provincial Treasurer shall grant a license authorising the person therein named to sell goods, wares and merchandise in this Province, and to solicit and canvass for orders for the sale, exchange or purchase of goods, wares and merchandise within this Province; such license shall be granted and remain in force for the space of one year following the date upon which the said license shall be granted and no longer.

License good for one year only.

3. Any such commercial traveller or person not permanently residing in this Province, as aforesaid, who, after the passing of this Act, shall sell any goods, wares or merchandise, or solicit or canvass for orders for the sale, exchange or purchase of any goods, wares or merchandise in any manner aforesaid within this Province without having first paid the said license-fee or direct tax, and obtained the said license, shall for each and every occasion upon which he or she shall sell any goods, wares or merchandise, or solicit or canvass for an order for the sale, exchange or purchase of any goods, wares or merchandise, as aforesaid, be liable to pay the sum of two hundred dollars to the said Provincial Treasurer.

Penalty for selling or taking orders for goods without license.

4. Any such commercial traveller or person not permanently residing in this Province, as aforesaid, and who sells any goods,

Penalty for refusing to show license to Justice of the Peace, etc.

* This Section has been repealed, and other provisions substituted, by the amending Act of 19th May, 1899. See pp. 76-7.

wares or merchandise, or solicits or canvasses for orders for the sale, exchange or purchase of any goods, wares or merchandise within this Province, and who upon demand by any justice of the peace, sheriff, constable, or by any person appointed by the Provincial Treasurer or the Lieutenant-Governor in Council, or by any person to whom he shall sell any such goods, wares or merchandise, or from whom he shall solicit or canvass for an order for the sale, exchange or purchase of any goods, wares or merchandise, shall refuse to produce his license under this statute, shall pay to the Provincial Treasurer for every such refusal the sum of fifty dollars.

Prov. Treas. may authorize others to receive payment of fee.

Returns to be made by appointees first day of every month.

Prov. Treas. to provide blank form of return.

5. It shall be lawful for the Provincial Treasurer under his hand and seal to authorize any person or persons in this Province to receive payment of the license-fee or tax hereinbefore imposed. Every person so appointed shall be bound on the first day of every month to make a return to the Provincial Treasurer showing the number of licenses issued by him and the amount of money received by him, and also to pay over the money so received. In order to facilitate the checking of such return, the Provincial Treasurer shall furnish each such person with blank forms of such licenses, signed by said Provincial Treasurer numbered consecutively, and with each return above required the person so appointed shall send a statement of the number of blank licenses still in his hands, and their numbers. Such licenses before being issued shall be countersigned by the person actually issuing same. Each person so appointed, as aforesaid, shall give a bond with sufficient sureties to the Queen for the due execution of his duties.

Tax may be recovered with costs in County Court of any County by writ of summons or capias.

6. The tax hereinbefore imposed, and also the sums payable respectively under sections three and four of this Act, may be recovered with costs by suit in the County Court in any County of this Island, irrespective of which County the cause of action may have arisen in. Such action may be commenced either by writ of summons or capias, and the proceedings in any such suit shall in all respects be similar to the proceedings in other suits over which said Courts have now jurisdiction. The suit shall be brought by the Provincial Treasurer without mentioning his name as Plaintiff.

Nature of affidavit to obtain capias.

7. The affidavit to obtain a capias for the arrest of any defendant may be made by the Provincial Treasurer or by his assistant or by any other person. It shall be sufficient in such affidavit to state that the cause of action exists to the best of the knowledge, information and belief of the person making the same, and it shall not be necessary to state the source of his knowledge or his information, or to state either that the defendant has parted with or assigned his goods and chattels since the debt was contracted, or to state anything as to the defendant being about to leave the Province.

8. An affidavit in the following form shall in all cases be sufficient. Form of affidavit.

"I, A.B., of _____ swear that _____ is, "to the best of my knowledge, information and belief, justly "indebted to the Provincial Treasurer in the sum of fifteen dollars, "being for License Tax due by him under the provisions of an "Act passed in the fifty-seventh year of Her present Majesty's "Reign, entitled 'An Act to impose a Direct Tax on certain "classes of traders,'" or, if for penalty, state "in the sum of _____ "being for penalty due by him, under the third "or fourth section of an Act passed in the fifty-seventh year of "Her present Majesty's Reign, intituled 'An Act to impose a "Direct Tax on certain classes of Traders,'" as the case may "be."

9. The County Court Judge shall have jurisdiction to try cases under this Act, notwithstanding that the amount claimed exceeds one hundred and fifty dollars, and to give judgment for the full amount actually due. County Court Judge may give judgment for amounts exceeding 150 dollars.

An Act to amend "An Act respecting Witnesses and Evidence."

[Assented to 14th May, 1898.]

Be it enacted by the Lieutenant-Governor and Legislative Assembly of the Province of Prince Edward Island, as follows:— Preamble.

1. The Act Fifty-two, Victoria, Chapter Nine, cited as "The Evidence Act," is hereby amended by adding thereto the following section, namely:—"In any action or proceeding by a "creditor not permanently residing in this Province against any "person doing business within this Province for the recovery of "the purchase money, or any part thereof, for the sale to such "person of any goods, wares, or merchandise, or for any promis- "sory note, bill of exchange, or other security given for such sale "under the provisions of 'An Act to impose a Direct Tax on "certain classes of Traders,' such creditor shall not obtain a "verdict, judgment or decision therein, unless it is proved at the "trial of such action that *at the time of such sale the said creditor, "or the person who acted or sold for him such goods, wares or "merchandise, had duly taken out a license according to the "provisions of 'An Act to impose a Direct Tax on certain classes "of Traders,' and which license was in force at the time when the "sale of said goods, wares or merchandise was negotiated.*" A certificate under the hand of the Provincial Treasurer that such license had been granted and was in force at the time of such sale, shall be sufficient evidence before any Court of competent jurisdiction of the issuing and validity of such license. This 52 Vic. Cap.9 amended.

Proof of Commercial Traveller's license at time of contract necessary to enforce claim of foreign creditor.

Certificate of Proc. Treas. sufficient evidence of issuing and validity of licenses.

* Repealed, and other provisions substituted, by the amending Act of 19th May, 1899. See p. 77.

*section shall not be construed to apply to contracts entered into before the passing of this Act.**

Act to apply to an Act entitled "An Act respecting assignments for the benefit of creditors."

2. The provisions of this Act shall also apply to all such creditors seeking to prove claims against debtors under the provisions of an Act passed during the present session, and entitled "An Act respecting Assignments for the benefit of creditors."

An Act to amend Sixty-first Victoria, Chapter Three.

[Assented to 19th May, 1899.]

Be it enacted by the Lieutenant-Governor and Legislative Assembly of the Province of Prince Edward Island, as follows :—

1. Section One of the Act Sixty-first Victoria, Chapter Three, is hereby amended by striking out all after the word "that" in the sixteenth line thereof to the end of said section, and inserting in lieu thereof, the following : "Before the commencement of said action, the said creditor, or the person who acted or sold for him such goods, wares or merchandise, had paid the license-fee required under the provisions of 'An Act to impose a Direct Tax on certain classes of Traders, or any amendments thereof,' for the year in which the sale of such goods, wares or merchandise was negotiated. The receipt of the Provincial Treasurer of the payment of such license-fee shall be *prima facie* evidence before any Court of competent jurisdiction of the payment of such fee, and the date when same was paid. This section shall not be construed to apply to or affect any *bona fide* indorsee of any promissory note, bill of exchange or other security given or taken in payment of the price of such goods, wares or merchandise, nor to contracts entered into before the Fourteenth May, 1898."

2. Section Two of said Act is hereby amended by adding thereto the following words : "Or any amendment thereof."

An Act to amend "An Act to Impose a Direct Tax on certain classes of Traders."

[Assented to 19th May, 1899.]

Be it enacted by the Lieutenant-Governor and Legislative Assembly of the Province of Prince Edward Island, as follows :—

1. Section One of the Act Fifty-seven Victoria, Chapter Four, intituled "An Act to impose a Direct Tax on certain classes of Traders" is hereby repealed, and the following section inserted

* The portion of Section 1 printed in *italics* has been repealed, and other provisions substituted, by the "Act to amend 61st Vict. cap. 3." See above.

in lieu thereof: "From and after the coming into force of this Act every casual trader not permanently residing in this Province, doing business within this Province, commonly known as "Commercial Travellers," and every person not permanently residing in this Province and who sells either for himself or any other person, any goods, wares, or merchandise (not being liquor) in this Province, or solicits or canvasses for orders, either for himself or any other person, for the sale, exchange or purchase of any goods, wares or merchandise (not being liquor) within this Province, either by the production of samples, photographs, catalogues, printed or written matter, or simply by word of mouth without the production of samples, photographs, catalogues, printed or written matter, shall before he or she enters upon the business of so selling such goods, wares or merchandise (not being liquor), or soliciting or canvassing for such orders, pay to the Provincial Treasurer of this Province an annual license-fee or direct tax of twenty dollars; and every casual trader not permanently residing in this Province, doing business within this Province, commonly known as "Commercial Travellers," and every person not permanently residing in this Province and who sells, either for himself or any other person, any liquor in this Province, or solicits or canvasses for orders, either for himself or any other person, for the sale, exchange or purchase of any liquor within this Province, either by the production of samples, catalogues, printed or written matter, or simply by word of mouth, without the production of samples, catalogues, printed or written matter, shall before he or she enters upon the business of so selling any liquor, or soliciting or canvassing for such orders, pay to the Provincial Treasurer of this Province an annual license-fee or direct tax of two hundred dollars." The words "goods, wares and merchandise" where they occur in Sections Two, Three and Four, of the said Act Fifty-seven Victoria, Chapter Four, shall be taken to mean and include liquor.

2. Section Eight of the said Act is hereby repealed, and the following inserted in lieu thereof:—

"An Affidavit in the following form, or as nearly thereto as circumstances will admit, shall in all cases be sufficient: 'I, A. B. of _____ swear that _____ is, to the best of my knowledge, information and belief, justly indebted to the Provincial Treasurer, in the sum of twenty dollars (or two hundred dollars as the case may be) being for License Tax due by _____ him under the provisions of an Act passed in the Fifty-seventh year of Her present Majesty's Reign, entitled 'An Act to impose a Direct Tax on certain classes of Traders' and Acts in amendment thereof: 'or if for penalty state, in the sum of _____ being for penalty due by him, under the Third or Fourth Section of an Act passed in the Fifty-seventh year of Her present Majesty's Reign, intituled 'An Act to impose a Direct Tax on certain classes of Traders,' as the case may be."

3. The preceding Sections shall be construed and read as incorporated in and forming part of the said Act Fifty-seven Victoria, Chapter Four, and as if the same had originally been

inserted in the said Act, but nothing herein contained shall apply to or affect any license issued under the provisions of the said Act before the coming into force of this Act.

4. And whereas, in order to restrict the sale of liquor in Charlottetown, and to provide for the proper enforcement of the laws pertaining to the liquor traffic, it is desirable that a tax be imposed upon all persons engaged in the business of selling liquor:—Be it therefore enacted that every person, selling or desirous of selling liquor in the City of Charlottetown after the passing of this Act, shall register in the office of the Provincial Secretary of this Province a notice containing the full name, description and street address of such person selling or desirous of selling liquor in the said City, and a description by metes and bounds or by abuttals of the house or building in which the room or apartment where such liquor is sold or intended to be sold is situated.

5. Every person so applying for registration shall pay to the Provincial Secretary of this Province a registration fee of one hundred dollars. The fees so paid to the Provincial Secretary shall form a fund for the payment of an Inspector, to be appointed under the provisions of this Act, and of the expenses of enforcing this or any other Act or Acts now in force, or which may hereafter be in force in this Province, and which has or have for its or their object the restriction or regulation of the traffic in liquor.

6. Upon compliance by the applicant for such registration with the provisions of Sections Four and Five of this Act, as hereinbefore set forth, the Provincial Secretary shall issue to the applicant a certificate of registration, which certificate unless forfeited under the provisions of clause Eight of this Act shall be granted and remain in force for a period of six months, which said period of six months shall be calculated either from the first Tuesday in June or from the first Tuesday of December in each year, but no such certificate shall protect the person obtaining the same from prosecution or liability for any sale or sales made by him previous to the date of issue of such certificate. Any person desirous of continuing the sale of liquor after the expiration of his certificate may take out a new certificate of registration, and the application for such new certificate and the issue thereof shall be upon the same terms and subject to the same conditions and the payment of the same fee as was the application for and issue of the first certificate.

7. The certificate so issued shall contain the name of the person to whom issued, a description sufficient to designate the room or apartment where such liquor is intended to be sold, the date of issue, and the date from which the time of such certificate being in force shall run, and the date when it shall expire. Such certificate shall not be transferable.

8. Any person convicted of a violation of Section Eleven of this Act, or of any Act regulating the sale of liquor in Charlottetown now in force, shall not be entitled to receive a certificate of registration as hereinbefore provided for a period of one year from the date of such conviction, and any certificate granted to such person and in force at the time of such conviction shall thereby be forfeited and become null and void.

9. The said certificate shall be hung or posted upon a conspicuous place on the wall of the said room or apartment in which liquor is proposed to be sold.

10. Only one certificate shall be granted for any one period to any person, and that only for the sale of liquor in one place.

11. Any person not having a certificate of registration in accordance with the provisions of this Act, who shall sell or expose liquor for sale within the City of Charlottetown, shall, upon summary conviction thereof before the Stipendiary Magistrate of the City of Charlottetown, be liable to a penalty not exceeding two hundred dollars for each offence exclusive of costs; and in default of payment thereof, forthwith the said Magistrate shall by warrant commit the offender to the common jail of Queen's County, in said Province, for any period not exceeding six months with or without hard labour, unless the said penalty and all costs and charges and all costs of commitment and of carrying of the offender to the said jail be sooner paid.

12. In describing offences against Section Eleven of this Act in any information, summons, conviction, warrant or other proceeding, it shall be sufficient to state the unlawful sale, exposing for sale, disposal or delivery of liquor, simply, without stating the name or kind of such liquor, or the price thereof, or any person to whom it was sold, bartered or delivered, and it shall not be necessary to state the quantity of liquor so sold, bartered, disposed of, exposed or kept, and it shall not be necessary in any such summons or conviction, warrant or proceeding, to negative the circumstances the existence of which would make the act complained of lawful.

13. Summonses to persons against whom information is laid for an offence or offences against Section Eleven of this Act, and to witnesses, may be served anywhere in this Province, and a warrant against such person or against a witness, also a warrant for the arrest of a person who has been convicted under this Act, may be executed anywhere in this Province, by the Constable, Police Officer, or other Peace Officer holding the same without endorsement by a Justice of the Peace for the County in which such person or witness is found, and, upon

an arrest, such person or witness may be brought to the City of Charlottetown to be dealt with according to the requirements of such warrant.

14. Any Police Officer or Policeman of said City or Inspector or Inspectors appointed under the provisions of this Act may at any time enter into any room or apartment or into any house, shop, warehouse or other place wherever liquor is sold or reported to be sold, and make such searches in every part thereof, and of the premises connected therewith as he may think necessary, and it shall be the duty of any Police Officer or Policeman of the said City to report all infractions of this Act and to aid and assist the Inspectors appointed under the provisions of this Act in the execution of their duties.

15. All fines and penalties recovered under this Act shall be paid to the City Clerk of the said City for the purpose of enforcing this Act.

16. The Lieutenant-Governor in Council may, and he is hereby authorised to, appoint an Inspector or Inspectors, whose duty shall be the enforcement of the provisions of this Act. The salary of each Inspector shall be such amount not exceeding five hundred dollars per annum, as the Lieutenant-Governor in Council may appoint.

17. One third of the fees paid to the Provincial Treasurer, under Section Five of this Act, shall be paid by the said Provincial Treasurer to the City Clerk of the said City, on or before the thirty-first day of December in each year.

18. The word "Liquor," when used in this Act, shall mean and include all spirituous and malt Liquors, in any and every quantity, and all combinations of Liquors and drinks which are intoxicating; and the word "person" in this Act shall include any person, firm or corporation.

19. Nothing in this Act contained shall be construed to affect in any way any of the provisions of the Act passed in the Fifty-fifth year of Her present Majesty's Reign, Chapter Thirty-two, cited as "The Charlottetown Liquor Regulation Act," or any Act or Acts in amendment thereof, passed at this or any future Session of the Legislature of this Province which are not inconsistent with this Act.

20. This Act shall not apply to the sale of liquor by druggists.

21. This Act shall come into force on the first day of June next A.D. 1899.

Sub-enclosure VIII. in No. 5.—QUEBEC.

Hôtel du Gouvernement,
 Québec, 24 Juillet, 1899.

MONSIEUR,
 EN réponse a votre dépêche du 17 du courant demandant des renseignements au sujet des lois et règlements qui régissent les voyageurs de commerce au Canada, j'ai l'honneur de vous transmettre, sous ce pli, copie d'un rapport de mes officiers en loi.

J'ai l'honneur d'être,

Monsieur,

Votre obéissant Serviteur,

L. A. JETTÉ,

L'Honorable
 Secrétaire d'Etat,
 Ottawa.

Lieutenant-Gouverneur.

Quebec, 21st July, 1899.

Report upon the Despatch of the Honourable the Secretary of State for Canada of 17th July, 1899, to His Honour the Lieutenant-Governor.

The following statement would be a sufficient compliance with the requirements of said despatch : —

1. Foreign Companies as such are not specially taxed in the Province.
2. Commercial travellers as such are especially exempted from all municipal taxation.
3. Commercial Corporations are obliged through their agents to file a declaration giving certain details.
4. Commercial and other Corporations and their agents are liable to Provincial taxation.
5. Dealers in intoxicants and others require provincial licenses under the Quebec License Law ; the rates fixed are those given in article 878 of the Revised Statutes.
6. These dealers are liable to pay municipal assessments also but not to exceed the figures fixed by article 927b of the Revised Statutes.
7. Benefit Associations and Friendly Societies, &c., incorporated outside of the Province, may be licensed when complying with certain conditions.
8. Insurance and Benefit Associations, &c., are liable to Government inspection, and to pay a certain sum for the expense thereof.
9. As to Loan and Investment Societies incorporated under the laws of the Parliament of Great Britain and Ireland, they have to receive a license from the Provincial Secretary authorising them to carry on business within the Province, under the

provisions of articles 5470 to 5476 of the Revised Statutes as amended by 62 Vic. cap. 46.

(Signed) L. J. CANNON,

Assistant Attorney General.

True Copy.

Jos. Dumont,

Acting Assistant Provincial Secretary.

Customs Treatment of Samples in Canada.

The following particulars with regard to the treatment of samples have been extracted from the Canadian Customs Regulations:—

Section 83 of the Customs Act, c. 32 (Revised Statutes), provides—

During the regular warehouse hours, and subject to such regulations as the Collector or other proper officer of Customs at any warehousing port sees fit to adopt, the owner of any warehoused goods may sort, pack, re-pack, or make any lawful arrangements respecting the goods warehoused, in order to the preservation or lawful disposal thereof, and may take therefrom *moderate samples*, without present payment of duty or entry.

Section 84 of the same Act provides—

Duties shall be payable in all cases on the quantity and value of the goods in the warehouse, as ascertained and stated on the first entry or as originally warehoused.

The subjoined special regulations have recently been issued (Government Notice No. 1496, dated June 9th, 1900) respecting the entry of commercial travellers' samples under the British Preferential Tariff:—

Dutiable commercial samples (from the United Kingdom or other British country), accompanying a commercial traveller through an intermediate country into Canada, may be entered at the Custom House under the British Preferential Tariff, upon proof by certificate or affidavit to the satisfaction of the Collector at the port of entry that the samples are *bona fide* the produce of the manufacture of the United Kingdom or other British country admitted to the benefits of the British Preferential Tariff in Canada.

No. 6.

Colonial Office to Board of Trade.

Downing Street,

20th February, 1900.

SIR,

I AM directed by the Secretary of State for the Colonies to transmit to you, to be laid before the Board of Trade, in continuation of the letter from this Department of the 9th ultimo, the papers noted in the subjoined schedule on the subject of the

licenses or documents required from commercial travellers or agents of British firms before they can trade or solicit orders in the Seychelles.

I am, &c.,

(Signed) EDWARD WINGFIELD.

The Comptroller-General,
Commercial Department,
Board of Trade.

Date.	Description.
31st December, 1899. ...	Copy of a despatch from the Administrator of Seychelles, with volume containing Seychelles Regulation No. 1 of 1880.

Enclosure in No. 6.—SEYCHELLES.

Government House, Seychelles,

31st December, 1899.

SIR,

WITH reference to your Circular Despatch of the 6th June last, which I regret to find has not been answered before, I have the honour to enclose a copy of a report by the Legal Adviser, Seychelles, Mr. A. Herchenroder, showing what licenses or documents would be required from commercial travellers or agents of British firms before they can trade or solicit orders in these Islands.

So far as I can ascertain, no answer was sent from Seychelles to your predecessor's Circular Despatch of the 6th January, 1890.

I have, &c.,

(Signed) E. B. SWEET-ESCOTT.

The Right Honourable
The Secretary of State
for the Colonies.

From the Legal Adviser to His Honour the Administrator.

The law regulating licenses in Seychelles is Regulation 1 of 1880.

2. Under Section 12 every person carrying on a business, profession, trade, art, or calling, must take out a license, unless specially exempted by the Regulation.

The system which now obtains is one of half-yearly licenses, the cost of which is fixed under Schedule A of the Regulation.

3. Persons exempted from the obligation of taking out licenses are enumerated in Section 13. That section does not include commercial travellers or agents of firms.

4. Under Section 14 any business, profession, trade, art, or calling, not specially mentioned in the Regulation, can only be exercised after payment of a license-duty to be fixed by the Administrator.

5. In certain cases, and under certain circumstances, the Collector and Treasurer is empowered to issue licenses for a shorter period than six months (Section 18).

6. Any single unlicensed act in a licensed profession is made punishable under Section 75.

7. So that commercial travellers and agents of British firms trading in Seychelles would therefore have to take out a license which would be regulated according to the nature of the trade, and issued either under Schedule A or under Section 14 of the Regulation.

(Signed) A. HERCHENRODER,
Legal Adviser.

30th December, 1899.

The following is the text of Sections 12 and 14 of Regulation 1 of 1880 above referred to, and of Schedule A appended thereto:—

12. Every person carrying on a business, profession, trade, art, or calling, shall take out a license under this Regulation, unless such person be specially exempted by law from so doing, and every person convicted of not having complied with this provision shall be liable to a fine not exceeding five hundred rupees.

14. The Chief Civil Commissioner may authorise the exercise of any business, profession, trade, art, or calling, not specially mentioned in this Regulation, on payment of such license-duty and under such other conditions as the Chief Civil Commissioner may deem proper to fix. In every such case the Collector of Dues and Taxes shall issue special license for the exercise of such business, profession, trade, art, or calling, on payment of the prescribed duty.

SCHEDULE A.

HALF-YEARLY LICENSES.

Business, Profession or Trade.	Duty for 6 calendar months.	Business, Profession or Trade.	Duty for 6 calendar months.
	Rs. C.		Rs. C.
1. Agent, house, land and cattle	50 0	25. Cartwright	5 0
2. Assurance or insurance company	75 0	26. Cigar and snuff manu- facturers	10 0
3. Assurance agency	75 0	(This license to be issued to licensed retailers of tobacco.)	
4. Attorney at-law	50 0	27. Coffee-house keeper (<i>see</i> refreshment-room keeper).	
5. Auctioneer keeping no auction room	25 0	28. Compounder	50 0
Auctioneer keeping an auction room	50 0	29. Confectioner	15 0
6. Baker	5 0	30. Cooper	5 0
7. Banker	100 0	31. Distiller	250 0
8. Barber	2 0	32. Engineer (civil)	10 0
9. Billiard room (not public)	50 0	33. Fishing with rod or line (for sale) without boat (per man)	1 0
(Kept by a club or society.)		34. Fishing with rod or line (for sale) with boat (per man)	1 0
10. Billiard room (public)...	75 0	35. Fishing for shrimps, sprats, and other small fish of sizes authorised by law, and with nets of dimension determined by law (with or without boats) (per net)	4 0
11. Billiard table in an hotel (for each table)	5 0	36. Fishing with large net (grande seine) without boats whatever the number of fishermen	7 50
12. Blacksmith and farrier	5 0	37. Fishing with large nets (grandes seines) and 3 boats or less (whatever the number of fisher- men or nets)	20 0
13. Boatman plying for hire (per boat)	5 0	38. Fishmonger (in a market) (Exclusive of a separate license-duty for each stall exceeding one.)	5 0
14. Bread and cake seller in the market	7 50	39. Fishmonger (elsewhere than in a market)	5 0
(Exclusive of a separate license-duty for each stall exceeding one.)		40. Gold and silver-ware manufacturer	15 0
15. Bread and cake elsewhere than in the market	7 50	(With right to sell only on the licensed premises.)	
16. Broker (sworn)	50 0		
17. Broker (Custom House)	5 0		
18. Builder of houses (<i>see</i> job contractor).			
19. Bum-boat keeper (per boat)	5 0		
20. Butcher in a market	5 0		
(Exclusive of a separate license-duty for each stall exceeding one.)			
21. Butcher elsewhere than in a market	5 0		
22. Cabinet maker	5 0		
23. Cake maker and seller	5 0		
24. Carrier by land (for each cart)	1 0		

HALF-YEARLY LICENSES—cont.

Business, Profession or Trade.	Duty for 6 calendar months.	Business, Profession or Trade.	Duty for 6 calendar months.
	Rs. C.		Rs. C.
41. *Hawker of—			
(a) Bread and cakes	5 0	but so that the last of such consecutive licenses shall in no case extend to two years beyond the date of the first issue.)	
(b) Any produce of the soil of the Colony, manufactured or unmanufactured (except tobacco, spirits and toddy)...	1 0	46. Land Surveyor	15 0
(c) Fish, shrimps, camaron and shell fish	1 0	47. Lighterman (per lighter)	15 0
(d) Jewellery	7 50	48. Lemonade and ginger-beer maker	10 0
(Licenses to hawk jewels only to be given for manufactures of gold and silver wares.)		49. Lime burner	10 0
(e) Tobacco, manufactured or not	15 0	(With right to sell lime in any quantity at his kiln, but subject to a separate license-duty of Rs. 6 for every extra depôt whether in town or country.)	
(f) Lemonade and soda water	2 0	50. Lime seller	10 0
(g) Toddy (calon)	5 0	51. Lodging house keeper	10 0
(h) Tin wares	5 0	(With accommodation for 6 lodgers or less; and for every lodger in excess of 6: Rs. 2.)	
(i) All other goods, wares and merchandise except opium, spirits, wine and beer	15 0	52. Mattress maker... ..	1 0
42. Hairdresser (see barber).		53. Merchant (see wholesale dealer).	
43. Hotel-keeper or inn-keeper... ..	80 0	54. Milliner	5 0
44. Ironmonger	20 0	55. Money changer... ..	7 50
(With right to sell hardware either by wholesale or retail.)		56. Notary	50 0
45. Job contractor—		57. Opium seller (see retailer of opium).	
(a) Employing more than 50 labourers or artisans	50 0	58. Partner in any commercial firm or company (joint stock companies excepted)	5 0
(b) Employing more than 25 men, but not more than 50	30 0	59. Pawnbroker	10 0
(c) Employing more than 10 men, but not more than 25	20 0	60. Pharmacist	50 0
(d) Employing more than 5 men, but not more than 10	15 0	61. Printer	20 0
(e) Employing not more than 5 men	10 0	62. Retailer of—	
(Notwithstanding the provisions of article 18 hereof, licenses to job contractors may at any time be issued for several consecutive 6 months,		(a) Spirits, wine and beer... ..	80 0
		(b) Drapery and haberdashery	10 0
		(c) Gold and silver wares	15 0
		(d) Tobacco manufactured or not	10 0
		63. Retailer's consolidated license, authorising the retail of all goods, wares and merchandise, except gold and silver wares and opium	100 0
		64. Shoemaker	5 0

* An additional half-yearly duty of Rs. 2 shall be charged for every porter; Rs. 3 for every beast of burden; and Rs. 5 for every vehicle employed by any hawker under Clause 52.