

whom it may concern, that Her Majesty has been graciously pleased to confirm and allow the before-mentioned Ordinances.

Given under my Hand, and issued under the Public Seal of the Colony, at Government House, (L. S.) Auckland, this twenty-first day of January, in the year of Our Lord One thousand eight hundred and forty-six.

GEORGE GREY,  
Lieutenant-Governor.

By His Excellency's Command,  
ANDREW SINCLAIR,  
Colonial Secretary.

GOD SAVE THE QUEEN !

*Colonial Secretary's Office,  
Auckland, 24th January, 1846.*

**H**IS Excellency the Lieutenant-Governor has given directions for the publication of the following Despatch, with the question and opinion subjoined, for general information.

By Command,  
ANDREW SINCLAIR,  
Colonial Secretary.

*Downing Street,  
8th August, 1845.*

SIR,—I enclose copies of a correspondence with the New Zealand Company, on the subject of the authority of the legislature of New Zealand, as at present constituted, to impose taxes on Her Majesty's subjects inhabiting that colony.

I enclose also the copy of an opinion on the same subject, given for the information and guidance of Her Majesty's Government, by the Attorney and Solicitor-General, and by Sir Thomas Wilde, who held the office of Attorney-General under the last Administration.

I departed from the usual course of proceeding in obtaining the joint opinion of the past and the present law officers of the Crown, partly on account of the magnitude and importance of the principle in debate, and partly because Sir Thomas Wilde (the only one of the former law officers now remaining at the bar) had been consulted by Lord John Russell when the charter for the government of New Zealand was issued, and was, therefore, peculiarly prepared to explain the legal grounds on which that measure had been taken, and on which it was to be defended.

You will see that the legal advisers of the Crown entertain no doubt of the right of the existing legislature of New Zealand to impose taxes and duties on the Queen's subjects inhabiting that colony. I have reason to know that other lawyers of considerable authority, and of great experience on such questions, fully concur in the same opinion. I must, therefore, conclude that Mr. Burge is in error in this case.

In the administration of the government of New Zealand, you will take the joint opinion of the Attorney and Solicitor-General, and of Sir Thomas Wilde, as the rule for your guidance; and if Mr. Burge's opinion should have been made public there (as will probably have been the case), you will give equal publicity to the joint opinion of the three legal advisers of the Crown, which I now transmit to you.

I have, &c.,

(Signed) STANLEY.

Governor GREY,  
&c., &c., &c.

QUESTION submitted for the Opinion of the Attorney and Solicitor-General, and Sir Thomas Wilde; and Opinion thereon:—

Whether, for the reasons assigned by Mr. Burge, or for any other reason, there is any sufficient ground to deny that the Legislature of New Zealand, as constituted under the Act 3 and 4 Vict. c. 62, and Her Majesty's charter of 16th November, 1840, is competent to enact laws imposing duties and taxes on Her Majesty's subjects inhabiting the New Zealand Islands.

WE are of opinion that the Legislative Council of New Zealand, created by Her Majesty's charter of the 16th November, 1840, has competent authority to pass an Act imposing duties and taxes upon the Queen's subjects inhabiting that colony.

Although the Legislative Council is created by the Queen's charter, the authority to impose taxes is derived from the statute of 3 and 4 Vict. c. 62; and in order to form a correct judgment as to the extent of the authority intended to be granted by the Legislature, it is proper to consider the object of the statute and the circumstances under which it passed.

The statute authorized the Crown in its discretion to erect into an independent colony, any dependencies of the colony of New South Wales; and by sec. 3d, authority was also given to the Crown to constitute a Legislative Council in any such newly created colony, and power was given to the Council to make and ordain all such laws and ordinances as should be required for the peace, order, and good government of the new colony, the laws not being repugnant to the law of England, but subject to certain directions contained in the statute, which are immaterial to the question submitted to us.

At the time this statute passed New Zealand was a dependency of New South Wales, and was subject to the legislative authority of a Council nominated by the Crown, under the authority of 9 Geo. 4. There had been a previous statute, passed in 4 Geo. 4, c. 9, by which it was enacted to be lawful for His Majesty to constitute a Council, and that such Council should have power and authority to make laws and ordinances for the peace, welfare, and good government of the colony, not being repugnant