

As, however, the Hon. the Commissioner has no doubt that the deficiency in the production of spirit on the occasion referred to was caused through the imperfectness of the distillery arrangements at that time, and the want of skill in the distiller, and is assured that no loss to the revenue accrued in consequence, he will, in this instance, permit the refund applied for; but Mr. Cawkwell must understand that this remission is only made in consideration of the above-named circumstances, and that in future no remission of duty through loss by carelessness or incapacity of his employés or otherwise will be allowed.

With regard to Mr. Cawkwell's allusion to the severity of the provisions of the Distillation Act, he should be reminded that those provisions were made by the Legislature; that they are in the main similar to those in force in the United Kingdom and in Australia; and that the officers have no alternative but to be guided by the laws; and that his own experience must have shown him that there has been no disposition on their part to enforce the law so rigidly as to cause him any unnecessary inconvenience.

I have, &c.,

WILLIAM SEED,

Chief Inspector of Distilleries.

The Collector of Customs, Auckland.

### No. 3.

Mr. CAWKWELL to the Hon. the COMMISSIONER of CUSTOMS.

SIR,—

Vulcan Lane, Auckland, 3rd July, 1871.

On reference to the 63rd clause of "The Distillation Act, 1868," it appears that it is provided that no operations shall be carried on during the hours of from 10 o'clock in the night until 6 o'clock in the morning during the time of taking the monthly stock account; but as the stock is taken in about half an hour, it appears an unnecessary delay and waste of time that matters should be compelled to remain at a standstill for nearly eight hours without any apparent cause, or without serving any purpose whatever. I have therefore to request that permission may be given to the Crown Distillery to commence working immediately that the officers declare that they are satisfied, and have completed the stock-taking.

I have, &c.,

W. J. CAWKWELL.

The Hon. the Commissioner of Customs, Wellington.

### No. 4.

The CHIEF INSPECTOR of DISTILLERIES to Mr. CAWKWELL.

(No. 142.)

Custom's Department (Distilleries Branch),

SIR,—

21st July, 1871.

I have the honor to request you to inform Mr. Cawkwell that his letter of the 3rd of July, requesting for the Crown Distillery a modification of the regulations under the 63rd section of "The Distillation Act, 1868," has been laid before the Hon. the Commissioner of Customs, who has given his sanction for distilling being resumed at midnight on the last day of each month, if the officers have by that time satisfactorily taken stock.

I have, &c.,

WILLIAM SEED,

Chief Inspector of Distilleries.

The Collector, H.M. Customs, Auckland

### No. 5.

Mr. CAWKWELL to the Hon. the COMMISSIONER of CUSTOMS.

SIR,—

Vulcan Lane, Auckland, 5th July, 1871.

On the 14th January I applied by letter to the Collector of Customs at this port for permission to manufacture molasses into rum without paying the home consumption duty, which is chargeable on molasses at 1d. per lb., but I was informed that the duty must be paid in full on the molasses, and then again on the spirit produced therefrom. I must again request you to consider the matter over, or to be kind enough to represent it in the proper quarter, as I have already imported molasses (now lying in bond), relying upon the information obtained here that no duty will be charged; and as the Government are anxious to obtain freight for the Honolulu steamers, and this being almost the only article which they can bring, and of which we should consume large quantities, I think that it will be seen that a remission of the duty will encourage a trade with that place, and may be fairly done, as a double duty could never possibly have been intended. I should remark that my distillery has almost, if not entirely, suppressed illicit distillation in this place, from the low price of our spirits, as we have given the public the benefit of the Government allowance in the duty; thus the revenue has gained largely by us, and been spared much anxiety and trouble.

I have, &c.,

W. J. CAWKWELL.

The Hon. the Commissioner of Customs, Wellington.

### No. 6.

The CHIEF INSPECTOR of DISTILLERIES to Mr. CAWKWELL.

(No. 141.)

SIR,—

21st July, 1871.

I have the honor, by direction of the Hon. the Commissioner of Customs, to acknowledge the receipt of your letter of the 5th instant, in which you request that your application to be allowed to