

115. Are you aware that this is the only colony that admits these articles free?—I do not remember.

116. What would you think would be a reasonable duty to impose?—I should think 1d. per lb.

117. With regard to borax?—I see no objection to the remission of the duty upon that.

118. I see, under the heading "brushware," one item, £140, free?—The probability is that the goods have been imported by the Government. It is not free under the tariff.

119. Would you recommend any alteration in the tariff with respect to candles, so as to encourage local manufacture, and rather discourage importation from Victoria?—That is quite a matter of policy.

120. I see that £24,000-worth of cement has been imported free?—It is admitted free for the construction of railway works, wharves, docks, and things of that kind. Not necessarily Government wharves.

121. I see the amount of cheese imported is very small, not £1,000?—That is because this is a cheese-producing country.

122. I notice, with regard to earthenware, some of it is admitted free?—In cases where that is done it will be imported by the Government at the public charge.

123. It has been suggested that this duty should be increased, with the view to encourage the establishment of potteries in New Zealand, where the raw material abounds?—You must remember that the local people have the advantage of the 15 per cent. duty charged on the imported articles, besides the saving of freight and breakage.

124. Does it not happen that the freight from England is about the same as the freight between the different parts of the colony, and that consequently the local manufacturer has no advantage in that respect?—It seems to me there is pretty high protection at present. I do not see how an alteration of the tariff could affect local freights.

125. Then the same rule would apply to glass. There is no duty upon bottles. Those who fill the bottles would object to being taxed?—I am sure they would. The only empty bottles that come are sodawater bottles.

126. You see no objection to the same duty being placed upon maize as upon other grain?—I see no reason why any difference should be made.

127. There is a duty imposed upon lead piping?—That was done at the instance of the people manufacturing at Dunedin. They make a large quantity of piping there. Considerable pressure was brought to bear upon the Government to make the alteration.

128. It is not advisable to be continually making alterations in that way, is it?—It is exceedingly inadvisable.

129. There is no duty on maizena and corn-flour?—The duty was taken off in 1870. It was a matter of policy. There is a very large quantity imported.

130. This is the only colony where it is admitted free. Would you recommend any alteration?—It is an article that would produce revenue, but I would not put a high duty upon it. One penny per pound would be ample.

131. I suppose the cost of collecting these duties would not be much?—That would not make any additional cost.

132. What is the duty upon almonds?—Shelled 3d. per lb., which is a high rate. Bitter almonds are admitted free. I would not recommend any alteration in that item.

133. Mr. Reid says lubricating oils should be admitted free?—All these could be produced in the colony.

134. Olive-oil is admitted duty free?—That is for the soapmakers.

135. It would not be advisable yet to make an alteration in that?—No.

135a. It has been suggested to the Committee that all oilmen's stores should be charged with duty *ad valorem*?—I do not recommend such an alteration. Fixed duties are in every respect superior to *ad valorem* duties.

136. There has been an application for encouragement in the matter of paints, but I suppose that would interfere with others?—The duty was taken off paints. That was a matter of policy. It produced a good bit of revenue, and would do so again. The duty was 2s. per cwt.

137. There is no duty upon printing paper?—No.

138. Are you aware that there are paper manufactories in the colony at the present time?—I have heard, but I have not seen them. I think it would be a bad thing to tax literature. It would be most injudicious to tax printing paper.

139. You are perhaps aware of the recommendation of the Committee with regard to the encouragement of tobacco manufacture in the colony?—I think they have gone further than necessary to secure the object in view.

140. How far would you have gone?—A remission of 1s. 6d. would, I believe, have accomplished exactly the same results.

141. Is it your opinion that at the present time smuggling of tobacco is going on?—I am sure there is. My impression is that as soon as the duty gets beyond a certain amount, smuggling commences. But the smuggling is not to such an extent as to justify a rebate of 2s. 6d. in the pound. In starting industries of this kind you start strong vested interests, and build up such political influences that the Government might not again be able to put on the duty remitted.

142. Mr. Pitt has suggested that there should be tobacco licenses?—I have recommended the same thing.

143. What license fee would you suggest?—I would not make it higher than £1.

144. Are you aware what the license fee is at Home?—5s. 3d.

145. Mr. Bardsley writes, showing that the duty is £1 19s. upon fancy soap, as against £3 10s. upon common soap?—I cannot go into that at present, I should have to think it out. Of course this is an application to protect his industry.

146. Mr. Reid has referred to spices. He says unground spices in other colonies are not taxed, or are taxed at a much lower rate than here?—I think you ought to maintain the duty on spices of every kind. It is an article we cannot produce, and is a perfectly legitimate object of taxation.