

Your Commissioners, however, venture to express the opinion that some of these questions—the last-mentioned especially—are worthy of consideration, and it seems to them that it might be possible to deal with the matter of imported fruit-trees by legislation in a similar manner to the provision made by law in regard to imported live-stock—viz., by requiring in the case of fruit-trees, as in the case of cattle, a period of quarantine.

The Commissioners have also had brought under their notice a grievance on the part of photographers, to remedy which legislation would be necessary—viz., in reference to the question of copyright as relating to photographs (*vide* the evidence of Mr. Iles at the Thames). It would appear from the evidence of this witness that a copyright in regard to photographs costs 3s. in New Zealand, and extends to the colony only, whereas a similar copyright obtained in the United Kingdom costs only 1s. 6d., and extends to the whole Empire. This is a matter which would seem to require adjustment.

Before proceeding to remark upon the amended tariff as prepared by your Commissioners, and now respectfully submitted to your Excellency, they desire to refer to certain other matters upon which they have felt it their duty to make recommendations.

The first of these relates to the New Zealand wine industry. The evidence taken shows conclusively that there are considerable areas of land in the colony well adapted to viticulture. Indeed, your Commissioners have been surprised to find how greatly the cultivation of the vine and the manufacture of wines from grapes and from other fruits has progressed within the last few years. There are in the various provincial districts, from Auckland to Otago, several wine-makers who hold at the present moment stocks amounting to from 4,000 to 8,000 gallons each. Some of these wines, especially those which have had the advantage of three or four years' cellaring, are of a very palatable nature, and compare not unfavourably with the cheaper classes of Australian wines. It has been represented to your Commissioners on many occasions that the extension of this industry will be prevented if the present duty be removed from the imported wines, and it has been further alleged that if the *status quo* be maintained considerable areas in addition to those now in vineyard or under fruit-cultivation will be planted, and they have been urged to recommend that effect be not given to the proposal for reciprocal free-trade between South Australia and New Zealand so far as it relates to the wine industry. Your Commissioners, however, conceive this to be a political question, upon which they are not called upon in the present report to express an opinion, but they think it right to inform your Excellency of the representations made to them. In this connection they draw attention to the fact that some of the wine-manufacturers have stated that they would not object to be brought into competition with free Australian wine provided they were permitted to sell wines of their own manufacture by the bottle; and we venture to suggest that this representation should be taken into consideration by your Excellency's Advisers.

Another subject nearly related to the foregoing has also been brought under the Commissioners' notice. It has been suggested that the duty leviable upon articles known as hop-beer and herbal beer, and the like, containing a proportion of hops, and which it has been represented to the Commission have an alcoholic strength of less than 2 per cent., is unreasonable, seeing that the makers of such articles are called upon to pay the same amount per gallon as is charged upon beer containing 10 or 12 per cent. of alcohol, more especially as the value of the former is about 10d. per gallon, as against double that amount per gallon for colonial beer. Your Commissioners consider that a good case has been made out in this respect, and they recommend that the Beer Duty Act should be amended accordingly, so as to provide that no duty shall be chargeable upon any of these beers of less alcoholic strength than 4 per cent. of proof spirit.

Very interesting evidence on the subject of the tobacco industry has been given before the Commission, and will, your Commissioners think, repay perusal. They consider that it has been satisfactorily proved that several parts of New Zealand are admirably well adapted for the growth of tobacco, and they have been asked to recommend an alteration of the law which would permit of the establishment of a manufacturing industry on a large scale. The proposals under this head will be found in the evidence of Mr. Cameron and Mr. Philips, at pages . In view of the depressed condition of agriculture in New Zealand, in common with the rest of the world, your Commissioners would have been glad, had they been able to see their way so to do, to recommend fiscal changes which might have had the effect of offering to farmers another product the cultivation of which would probably yield payable results, but, in view of the large revenue consideration involved, and of the experience of adjacent colonies, which have, either by reduced excise duty