

Mr. Mackenzie handed in the following memorandum signed dissent, which was read :—

“ Whilst thoroughly in accord with, and supporting, most of the exemptions recommended, I regret that resolutions should have been carried recommending some of the increases of duties, which are obviously for the purpose of protection, notably those on cartridges, bamboo and other furniture, printing, &c. And it is with regret that I find myself unable to agree with my fellow-Commissioners on some of the other leading features of the report.

“ 1. Although, speaking generally, the report is in accordance with the evidence given, still, that evidence, where offered in favour of protective duties, is inconclusive and untrustworthy, for the following reasons : The evidence given was *ex parte* ; it was never published in detail—often not at all—and thus the other side of the question was not heard. As a result, the manufacturers, and those having large interests to serve by influencing the Commission, came before it, whilst the much larger class, of consumers, did not.

“ 2. Again, I felt that in framing a new tariff—which is practically what the Commissioners have done—they have altogether departed from their proper functions. The report shows that, whilst considering the evidence on the one hand, they have constantly kept in view the requirements of the Treasury on the other ; whereas it appears to me that their sole duty was to submit the evidence to the Government, with the conclusions based thereon, leaving it entirely to the Government to determine what course should be taken to adjust finance. Even assuming the Commissioners were within their order of reference, I feel assured that the estimated increases of revenue in the schedule of duties appended to the report will not be realised, and consequently there will be a considerable deficiency occasioned by remissions.

“ Generally, I object to the recommendations of the Commissioners on the questions of tobacco license, inland charges, and the limitation of the number of local bodies who are recommended the privilege of cement duty-free.

“ THOMAS MACKENZIE.”

The report was then signed by the members present, and the Secretary was requested to transmit it for presentation to His Excellency the Governor.

Mr. Mackenzie moved, That the members of the Commission desire to place upon record their high appreciation of the ability shown by the Hon. Major Steward as Chairman, and to testify to the courteous manner in which he has conducted the proceedings. He said it was with very great pleasure that he moved this resolution as to the manner in which the Chairman had conducted the proceedings. His considerateness and general courtesy had been the means of smoothing over many difficulties which otherwise might not have been overcome. Personally, he was conscious he had been a little quick-tempered ; and, although he had occupied, in a sense, the position of representing the opposition on the Commission, the Chairman had extended to him every consideration, and had given him every assistance, and he desired personally to thank him ; and he thought he was expressing the opinion of the Commission when he said that he did not think they could have had a gentleman better qualified to fill the position than the present Chairman. It had been a very great pleasure to him indeed to be a member of the Commission.

Mr. McGowan had much pleasure in indorsing Mr. Mackenzie's remarks regarding the services rendered by the Chairman ; and he would further add that, while not, perhaps, entirely agreeing with all the findings of the Commission, yet he was fully prepared to sign the report, as it was the best compromise that could have been arrived at under the circumstances.

Mr. Tanner desired to echo the remarks of the two previous speakers. In a matter of this kind it was impossible to frame such a report as would satisfy everybody ; but he was satisfied the best had been done under the circumstances, and he should sign the report without any qualification.

Mr. Stevens was very pleased indeed to have been a member of the Commission. With reference to the remarks made by Mr. Mackenzie regarding the Chairman, he could only add that he had never before had an opportunity of sitting with a gentleman who had shown himself as capable as their present Chairman had, as president of the Commission. Personally, he desired to thank him for the courtesy and very kind consideration extended to him during the course of the proceedings.

The resolution was then put and agreed to.

Hon. Major Steward said that it was very gratifying to him to hear, after four months' working together, such kind expressions from the members of the Commission. He was quite conscious that on occasions, perhaps, he had been a little impatient, but he had endeavoured during the whole course of the Commission to be courteous and to give to every Commissioner the utmost fair-play, and he was glad to find that at the end they would part even better friends than they had been before. Although there had been necessarily differences of opinion with regard to some of the matters intrusted to them, they had discussed such matters without soreness, and if he had ever to serve in a similar capacity again he could wish for nothing better than to have the same gentlemen associated with him. They could pride themselves on one thing : Although they had many temptations to turn on one side for the purpose of enjoying themselves, upon no occasion had they given way to such temptations ; they had pressed forward with all despatch, and had endeavoured to get their work completed as rapidly as possible. Had they been allowed as much time as the Victorian Commission they would have been able to make a more elaborate report, but, owing to the high pressure under which they had had to work, and in view of the amount of travelling necessarily involved, and with only twenty-one days available to go through the evidence on which they had had to prepare the report, he thought that they need not be ashamed of the results. He thanked them all sincerely for their kind expressions of regard.

The Chairman then declared the Commission closed.