231. And for a side of splits?—About 2s. a side; 10d. per pound is an average price.

232. What would be the weight of an average side of buff?—About 71b.

233. Would it be better to make the tariff at per pound, or ad valorem?—At per pound is the

best, as it is sold by the pound.

234. Supposing the recommendation were carried into effect, we should have apparently a duty of 1s. 6d. on split. Now, buff being, say, on an average, of 7lb. or 8lb. weight, if the duty is the same -i.e., 6d.—we get 3s. 6d. upon an article of the average value of 14s.: there we have only a duty of 25per cent. So, while there would be upon split a duty of 75 per cent., on the other hand there would be a duty of 25 per cent. on the buff?—When we come to look at it in the practical light it seems almost prohibitive to the first class of goods, but it would give us the opportunity of placing our article on the market at a fair profit, and of dressing it decently.

235. Supposing you framed a duty to keep the article out altogether, with a view to using the colonial article, it would seem you would succeed in doing so in the one case if you put a duty of 75 per cent. on the value; but 25 per cent. would not seem to be enough for the purpose in the

case of the other?-Yes.

236. Why should not 25 per cent. on value keep out the imported article?—A duty of  $1\frac{1}{2}$ d. per

pound might keep it out. It is on account of the extreme cheapness we cannot compete with it.

237. Mr. Tanner.] Would it not be better to separate splits and buffs, and put them in at different rates?—Yes. The Americans have the advantage over us, as they have all the latest inventions to take the grain off the hide, and to prepare it for manufacturing purposes. They get a good price, and that allows them to throw the flesh side in for a mere nothing.

238. Mr. Hutchison. Does this stuff come direct from America to the colony?—Yes; it mostly

lands in Auckland.

239. Along with other notions?—Yes.

240. A large quantity is imported?—Tons. I have seen it sold in Auckland as low as 7d. a pound.

241. And as curriers and tanners you cannot compete against that?—No. To tan it alone it

would cost more than 7d.

242. How are they able to do it so cheaply in America?—Owing to the enormous quantity produced, and the plentiful supply of birch-bark. We have to import the bark.

243. Cannot we grow bark here?—We have tried to do it. Mr. Tyer tried in the Wairarapa,

but was not successful.

244. What proportion of the hands employed are boys?—There would be in each yard about The boys in the currying are about seven or eight: five boys to twelve men in some shops. It would be about two to three.

245. You have rather a favour for this East India kip?—It can be produced here, and the

machinery imported to do so.

246. If it were lessened largely in import, as there is no machinery, there would be a difficulty in getting a sufficient quantity to keep our men employed?—No. If there were a fair tariff it would give us a chance to compete with it.

247. Supposing the 4d. were put on to day you would not know anything about the duty until it was in force, and then there would be no machinery to make the article?—If the employers saw

it would be put on they would at once take steps to go into it.

248. What kind of shoes does it make?—Bluchers and ordinary boots.

249. What hide is it made from?—The hide of the small native cow in India—a cow with a hump.

250. And the little cow we have is not fine enough?—No; we have not got a suitable animal. 251. You cannot get native hides?—We can import them from Calcutta. We have to import them in the raw from India and then manufacture them.

252. Then, this East India kip has no bearing upon your trade at all?—If it comes in in

the raw state we could tan and curry it.

253. Is it not the fact that the leather we make is very much inferior to the leather we import? -Yes. The reason is that the leather manufactured in the colony is rushed through in making up to meet the imported article. Good leather wants time, and if it does not get time you cannot expect to get a good article. To get a good piece of leather you must fill it full of the extract of the bark. If there was a fair tariff an honest man would get the opportunity of making a good article, and if a man is not honest enough to make a good article he ought to go to the wall.

254. Mr. Stevens. Have you any idea what number of hides is sent from here to Sydney, and then tanned and sent back again to New Zealand?-I have not brought the figures with me, but there is an enormous quantity shipped away in the raw, because they are light goods, and suit the

climate better.

The Chairman: The statistics show a total export for 1893 of 12,973 hides.

255. Mr. Stevens.] Supposing the Commission recommended an increase of the duties to what you have asked for, or something near it, what effect would that have? How many of the hides now exported could be utilised in the colony?—More than one-half. In Tyer's, I have seen 1,300 to 1,500 go to the other side, when we could have used them nearly all for shoe purposes.

256. Mr. Tanner.] Where did you get your figures from—that the importation of East India kip exceeded the import of any other curried leather tenfold?—I took down the weight, and it was

323,760lb. for 1891–92.

257. That includes sole-leather?—Yes.

258. Do you think there is any large quantity of sole-leather introduced?—Not very much

since the duty was put on.

259. Were the figures you have collected, showing the number of hands employed, gathered from personal observation?—I went through the yards myself, and took down the names.