

another firm must have got these goods in free. The goods were returned, and the result may be a serious loss, because if a firm is found out overcharging in one line it is reasonable to suppose they are dear in others as well. I am an importer of these goods [hat-bands produced], and Mr. Caldwell said that on several occasions he has had them in free, but the last time a parcel of them arrived it had to bear a duty of 25 per cent. They came in $\frac{3}{4}$ -yard lengths, for putting round hats. All the importers present know these goods have been admitted free again and again, and now 25 per cent. is levied. It is scarcely possible for a single shipment to be received by an importer without this trouble occurring, on account of decisions and alterations in the tariff. With regard to shirtings, we have to pay a duty, although the tariff says they are free. They cannot be used for anything else. The samples I have here [produced] are invoiced from 4 $\frac{3}{4}$ d. to 4 $\frac{7}{8}$ d. a yard, and I would ask whether the Commission can give us any idea why they are taken out of the free class by the arbiter of our destinies.

557. *Mr. Hutchison.*] Cannot they be made into dresses?—If you like to make them into dresses you can, but we import them for shirtings, and we ask they should be treated accordingly. These linings [produced] are used for tailoring purposes, and one (cream-coloured) is free in the tariff, but through some strange interpretation it is subject to a 20-per-cent. duty. They are all used for the same purpose—for lining trousers; but I admit they are also used for lining ladies' dresses; and, if they are free in the tariff, on what ground does the department want to charge 20 per cent.?

558. *Mr. Tanner.*] If one is charged 20 per cent., why not the other?—Yes; but all tailors' trimmings are admitted free, to encourage local industry. The question of braids is also an irritating feature. The tariff has been in existence for five or six years, and there are, as pointed out by Mr. Ross, something like 2,800 decisions. There is no finality, and the duty on the samples I have exhibited here to-day are just decided according to the interpretation, I presume, of Mr. Shannon. We also complain in regard to laces, which are charged 20 per cent. These goods have to be unpacked to be examined, but they are sent out in such enormous packages that it takes a long time to unpack a case. We lose a lot of time, and there is very little gain to the Customs. The tariff has been so altered that neither Parliament nor Customs officers would know it as originally framed.

The Chairman. : If you attempt to define or classify on anything but broad lines it necessarily must follow that you will want definition after definition.

559. *Mr. Hutchison.*] I do not think you told us, Mr. Kirkcaldie, what you wanted done about this frilling?—The duty has been 20 per cent. until recently, and we now object to pay a higher rate for the same goods. The tariff has been in existence six years and we know how it has worked. I might also make this statement, and I do so on authority: There are importers in New Zealand who have certain goods sent to other ports, where they are admitted at a lower rate of duty, and then they have them transhipped to their destination. This is owing to the different views held by different Customs officers.

560. Have you represented that to the department?—I have not. I am not in it, but I know it exists.

561. Would it not be your duty as a citizen?—No; my duty is to look after my own business.

Mr. Ross. : It has been represented on several occasions.

Mr. Hutchison. : It is simply a charge against administration rather than anything else.

Mr. Ross. : Chiefly so.

Mr. Kirkcaldie. : We do not care what the tariff is so long as it is so equally worded that he who runs may read, and no one should have the opportunity of overriding his brother. With regard to flannelettes, those of a certain character are admitted free, while others are charged 10 per cent. We imported some within the last three weeks on which we paid no duty, and we are content to accept that. I simply point that out to show how uncertain the Customs tariff works.

562. *Mr. Hutchison.*] It has been pointed out, Mr. Kirkcaldie, that flannelettes are different in their texture?—They are all opened before they are passed, and examined by the Customs before they are cleared.

563. What stamp of goods was this on which the 10 per cent. was not charged? Did you save the difference?—I am perfectly willing to accept that. I saved the 10 per cent., but I say it should not be.

564. There is very great difficulty in defining these goods, because the English manufacturers are continually changing the name of materials, and it has become difficult for Customs officers to know?—The Customs officers are well up to date. They have an overseer, as many say, and it depends upon the state of his liver what decision he gives.

565. Of course, having goods in suspension is a great grievance, but your remedy, to some extent, is to brand the lines so that the Customhouse would have no difficulty in defining them at once?—It says in the tariff that "unions" are free, but the Customs take a few out of one case and say, "These are free," and the rest are dutiable. Dresses are exactly the same. I have the invoice here [produced].

566. If we were to ask the Customs officers they would have some reason?—Exactly, but what is the reason?

567. And they have not given you any reason?—No.

568. *Mr. Tanner.*] *Re* these shirtings: you import them as shirtings and sell them as shirtings?—Yes, and they are made by the shirting manufacturers.

569. I suppose you are aware that many of the materials now made are very largely diverted from their special and original use?—Yes.

570. Are you aware that the Customs have called attention to the fact that these shirtings are being used as dress-pieces? If imported as dress-pieces, would not they carry a certain rate of duty?—Yes.

571. Would it meet your objection if, after importation, they were cut into lengths suitable for shirtings only?—Yes, but the decision the Commissioner gave was that they should be cut into