manufacturer, to be delivered in such quantities as may be agreed upon, the quality to be subject to the tests of any impartial inspector appointed by Government, and the price to be the then market price of the best Portland cement as delivered at any of the principal seaports in the colony. The Commissioners think that, if such a course were adopted, it would be sufficient inducement to develop an industry the importance of which cannot be overrated.

BOOKBINDING AND ACCOUNT-BOOK MANUFACTURE.

The Commissioners are of opinion that this industry should be encouraged by the remission of duty on bookbinders' leather—which, being of a peculiar quality, must be imported—and the remission of duty upon ruling-inks and other articles used in the trade. The Commissioners also think that due regard should be paid to the enterprise of existing manufacturing stationers and printers, and, when possible, tenders should be invited by the Government for the supply of such articles as the local manufacturer can produce.

SULPHURIC ACID.

The manufacture of sulphuric acid in this colony is a desideratum, as sulphuric acid enters so largely into various manufactures and artificial manures. At present it is all imported, at considerable cost and risk; but there is little doubt that, were a manufactory established, it would soon become a most lucrative business. To encourage the establishment of a sulphuric acid manufactory, as the cost of the plant is heavy, the Commission would recommend that a bonus be offered to this industry.

SUGAR REFINERIES.

The establishment of sugar refineries, by encouraging a direct trade with places where the sugar is produced, would tend to increase the commercial relations of the colony and the interchange of commodities with those places. The Commission therefore recommend that a bonus should be offered for the refining of sugar in the colony.

SILK.

For the encouragement of the silk industry, the Commission recommend that the bonus should be revived that was offered in 1871—namely, "A bonus of 50 per cent. on the value realized is offered for the production of the first thousand pounds' worth of the cocoons of the silkworm or eggs of the silkworm produced in the colony, to be paid on quantities of not less value than £50 or more than £100 produced by any one person."

Anomalies in the Tariff.

The Commission have had their attention drawn by the evidence to various anomalies which exist in the tariff, whereby the raw materials of manufactures are charged duty, while the manufactured articles themselves are admitted free—for instance, sheaves for blocks are charged duty, whereas the blocks with the sheaves in them are free; twine for making fishing-nets and tarpaulins is charged duty, while the nets and tarpaulins are free. Many other instances of a like nature occur; and the Commission recommend that, upon a revision of the tariff, in all such cases the raw material should be admitted free, and duty be levied, if levied at all, on the manufactured import.

DIVISION OF SCHEDULES.

The Commission would draw attention to the fact that the Public Works Department do not encourage and make use of local manufactures as much as they should. The present practice in calling for tenders for supplies is to include a variety of articles in one schedule, and to invite one tender for the whole. The consequence is that only a general dealer—that is to say, an importer—has any chance of obtaining the contract, which he executes from his general stock. If the schedules were divided, so that tenders might be made for each class of goods, there would assuredly be a much keener competition, and the Government would thus be better served, while local producers would have a chance of introducing their wares. The Commission would point to the article "floor-matting" as an