

some definite meaning could be attached to it; but the consequence is that sheep-shears, butchers' saws, &c., are excluded. A great many tools of trade are dutiable because those who use them are not "artificers." A hand fret-saw is free, but a fret-saw driven by a treadle is dutiable. This forms another of the anomalies complained of.

It would be an easy matter to get rid of all these difficulties by making all machines and machinery either free or dutiable, or else removing the exemption in favour of artificers' tools; but it is not an easy matter to resume a duty which has been in abeyance for several years.

These are examples of the difficulties to be met with in any attempt to reconstruct the tariff on broad and simple lines.

In submitting proposals for a readjustment of the Customs tariff, I desire to acknowledge the valuable assistance which has been rendered by the Tariff Commission, the members of which went exhaustively into this difficult and intricate subject during the recess. No alteration has been made in the tariff since 1888, and adjustment is now necessary. Some articles have since then come into existence that then were unknown. There are many anomalies to be removed. While I have not been able to see my way to adopt the whole of the recommendations of the Tariff Commission, yet their investigation has been of very considerable help to me in dealing with this important question. I need hardly say that it was my duty to very carefully read and weigh the important recommendations made by the Commission. I need, however, scarcely point out that there are connected with it many important considerations—outside the particular duties of the Commission—which I have had to keep in view. In the readjustment of the tariff my object has been to give reasonable assistance to local industries without increasing the burden of the industrial classes of the country. It cannot be expected that my proposals should meet with the approval of all, but I would ask those who may be inclined to view them with dissatisfaction to take into consideration the many difficulties which beset a Treasurer in undertaking such a task as readjusting the Customs duties. It is of the first importance that the revenue should be maintained, and were too high a duty to be placed upon a particular article it would in some cases have the effect of greatly diminishing the revenue. At any rate a sense of responsibility renders it imperative that undue liberties should not be taken. Take, for instance, two articles upon which the Tariff Commission have recommended increases—viz., jewellery and cards. They recommend that the duty upon jewellery should be increased to 30 per cent., and upon cards from 6d. to 1s. per pack. While I am willing to go a reasonable length in the taxation of luxuries, I cannot help thinking that in respect to the two articles I have named the adoption of the recommendation of the Commission would have led to more active evasions of the Customs duties by those who are dishonestly inclined; and experience at present shows the great difficulty with such articles of preventing smuggling, though the greatest vigilance is exercised throughout the colony. An increase of duty must tend to aggravate the trouble. And there are many other articles which could be mentioned in respect to which evasions of the duty might be expected were too high a rate to be imposed. To those who are in favour of a reduction of the duty upon the necessities of life the fact will be welcomed that I have been able to see my way to reduce the duty upon bulk tea 1d. per pound. I should have been glad to have gone further, and adopted the recommendation of the Commission to reduce the duty by 2d. per pound, but was prevented from doing so by considerations for the condition of the revenue. A reduction has also been made of one-half the duty on fencing-wire and rice, and one-sixth of the duty on kerosene. The boot and shoe industry has received very careful consideration, and it is proposed to make the duty upon imported boots and shoes 25 per cent.

In connection with soft-goods, changes have been effected which, it is hoped, will result in the prevention of that friction between importers and Customs officers which has been the cause of much complaint. It will be observed that, with few exceptions, the 15 per cent. *ad valorem* rate has been increased to 20 per cent. This has been done with the view of obviating difficulties of