

W. T. Glasgow, Secretary for Customs (whose assistance to the Commission throughout the inquiry has been of a most valuable character), and in accordance therewith have classified the tariff under headings which group the items together in relation to the uses to which they are put, as follows :—

- (1.) Foods and articles for human consumption.
- (2.) Tobacco, &c.
- (3.) Alcoholic beverages and materials for making same.
- (4.) Non-alcoholic beverages and materials for making same.
- (5.) Drugs, medicines, druggists' sundries, chemicals, &c.
- (6.) Clothing and textile goods.
- (7.) Leather and manufactures of leather.
- (8.) Furniture and household furnishings.
- (9.) China, glass, and earthen goods.
- (10.) Fancy goods, musical instruments, &c.
- (11.) Paper manufactures and stationery.
- (12.) Manufactures of metal.
- (13.) Timber, and articles made from timber.
- (14.) Oils, paints, &c.
- (15.) Cordage.
- (16.) Agricultural products.
- (17.) Miscellaneous.

19. Although your Excellency's Commission in no way instructs your Commissioners to consider as a special object the propriety of reducing or increasing the taxation, and although from the opening of the Commission until now no representations whatever have passed between the Government and the Commission on the subject of their inquiry, the members of the Commission, being all members of Parliament, are necessarily aware of the condition of the public revenues, and they have not thought it wise to propose reductions which might have the effect of embarrassing the finances of the colony. And, on the other hand, they have not thought it wise, in view of the present depressed condition of trade—and especially of the agricultural industry—to recommend increases of duty purely from a protectionist point of view. They have endeavoured to divide articles which may fairly be described as luxuries from articles of necessity, with a view to bringing the former under the highest rate of duty and the latter under the lowest. Proceeding upon these lines, they have found it necessary in some instances to increase the amount of duty from the highest rate previously known to the tariff (namely, 25 per cent.) to 30 per cent.; while in some other instances they have raised the duty, not so much for the reason that it was considered that the articles should on their merits bear a higher rate, but for the reason that by so doing uniformity of rate throughout a class could be secured. In two or three instances specially high rates hitherto unknown to the tariff of this colony have been deliberately recommended by the Commissioners from an entirely different point of view. The first of these, and the highest rate recommended, applies to articles of bamboo manufacture, or of which bamboo forms a part. These goods are chiefly imported from Japan, and are manufactured by labour employed at so cheap a rate as to render it a matter of impossibility for white labour to compete against it; and your Commissioners are of opinion that the substantial duty which they recommend is not at all too high under the circumstances. Recommendations.

20. Another instance in which a high duty is recommended is that of certain printed matter imported from England, the Continent, or from Australia, to the injury of the printing trade of the colony. Printed matter.

21. Again, on fireworks a similarly high duty is proposed. It is considered that these are articles which cannot in any way be classed as necessities, and it is considered desirable to discourage their use. Fireworks.

22. Your Commissioners are of opinion that it is not desirable to maintain the present differentiation in duty as between spirits imported in bulk and spirits imported in case, and they therefore recommend that the rate of 15s. be struck out altogether, and that spirits of all classes should come under the duty of 16s. per liquid gallon. This change will add considerably to the revenue; but your Spirits.