

by analogy, it would follow that a person who is not to be deemed fit to enter the army unless proved to be in good health, would, if so proved, be admissible in spite of infancy or old age, or other incapacity than the want of good health.

As to the exercise by the Government of any discretion that extends beyond advising the Governor in Council what to exercise, the conclusion must be that, as the statute does not authorise it, the Legislature does not intend it, and that if the penalties are wholly suspended and are not operating as they would operate by the carrying-out of the law in its integrity, the neglect of which this result is the consequence is unjustifiable. And, as the law stands, this conclusion would not be affected if it were possible for the Treasury to prove that the revenue does not suffer, or that an omission to stamp was wilful. And, as regards any such proceedings as "would savour of persecution" I wrote as long ago as the 17th May last, what I may well repeat here, that "if all Government officers ignorant of the requirements of the law were warned, as I have repeatedly recommended, there could be no persecution in prosecuting for the neglect of such warning, and the straining of the law could then be avoided."

J. K. WARBURTON,  
Controller and Auditor-General.

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MINUTES ON No. 15.

SEEN. No new argument appears to be adduced.  
4th November, 1897.

R. J. S.

The Controller and Auditor-General.  
THE Hon. the Colonial Treasurer has nothing to add.  
5th November, 1897.

JAS. B. HEYWOOD.

The Treasury.  
SEEN.  
5th November, 1897.

J. K. WARBURTON.

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