

1907.  
NEW ZEALAND.

# FINANCIAL STATEMENT

(In Committee of Supply, 16th July, 1907.)

BY THE COLONIAL TREASURER, THE HON. SIR J. G. WARD, P.C., K.C.M.G.

MR. MCKENZIE,—

In submitting the Financial Statement for the year ended 31st March last it is not necessary for me to give full detailed figures, as the Public Accounts have already been published, and honourable members are no doubt familiar with them. The revenue has surpassed that of any previous year, and, notwithstanding the heavy expenditure, we closed our books on the 31st March last with a substantial credit balance of £717,825—a result which must be gratifying to both the House and the country.

## REVENUE.

The revenue for the year exceeded eight millions, the highest on record. The actual amount was £8,399,075, and, compared with the revenue of the previous year, £7,584,359, shows an increase of £814,716, or a little over 10 per cent.

The principal increases were in Railways, £282,978; Customs, £243,629; Stamps, £164,464; Land and Income Tax, £77,637; Miscellaneous, £31,075; and other receipts, £24,822. The territorial revenue was less by £9,839.

Reference to the table attached will show how these figures are arrived at.

	1906-7. £	1905-6. £	Increase. £	Decrease. £
Customs ... ..	2,941,040	2,697,411	243,629	...
Railways ... ..	2,621,396	2,338,418	282,978	...
Stamps ... ..	1,365,727	1,201,263	164,464	...
Land-tax ... ..	447,342	385,756	61,586	...
Income-tax ... ..	277,867	261,816	16,051	...
Beer Duty ... ..	107,582	98,135	9,447	...
Registration and other Fees ...	119,445	108,222	11,223	...
Marine ... ..	40,891	36,739	4,152	...
Miscellaneous ... ..	226,885	195,810	31,075	...
Territorial Revenue ... ..	250,900	260,789	...	9,889
			824,605	9,889
			9,889	
Totals ... ..	£8,399,075	£7,584,359	£814,716	

Comparing the actual with the estimated revenue, there was an excess under every head. The Customs estimate was exceeded by £241,040; Railways, by £121,396; Stamps, by £122,227; Land and Income Tax, by £58,209; Miscellaneous, by £26,885; other heads, by £28,318: making a total of £598,075 in excess of the estimate. The following table will give details:—

	Estimated.	Actual.	More.
	£	£	£
Customs ... ..	2,700,000	2,941,040	241,040
Railways ... ..	2,500,000	2,621,396	121,396
Stamps ... ..	1,243,500	1,365,727	122,227
Land-tax ... ..	405,000	447,342	42,342
Income-tax ... ..	262,000	277,867	15,867
Beer Duty ... ..	98,500	107,582	9,082
Registration and other Fees ... ..	110,000	119,445	9,445
Marine ... ..	37,000	40,891	3,891
Miscellaneous ... ..	200,000	226,885	26,885
Territorial Revenue ... ..	245,000	250,900	5,900
Totals ... ..	<u>£7,801,000</u>	<u>£8,399,075</u>	<u>£598,075</u>

A certain amount of this increase must be attributed to the International Exhibition at Christchurch, particularly that relating to revenue derived from Railways, Customs, and Stamps; but at the same time we must not overlook the fact that the general prosperity of the country is mainly responsible for the results.

#### EXPENDITURE.

The expenditure last year also was necessarily higher, the actual sum spent being £7,774,926, or £652,586 more than the previous year. Of this large increase the permanent charges are responsible for £128,063, principally caused by the payment of interest on new loans and the cost of increased payments to old-age pensioners. With the increased revenue increased expenditure may be looked for, and it is therefore not surprising to find that the departmental expenditure was in excess of that of the previous year by no less a sum than £484,573. Of this amount the Railways were answerable for £254,537, Education required £88,032, Post and Telegraph service cost an extra £40,459, grant to Exhibition £49,500, and the maintenance of roads now charged to Consolidated Fund £25,860. The new sinking fund established for war and defence loans absorbed nearly £40,000.

Comparing the actual expenditure for the year with the amount appropriated, we are able to show a saving of £161,383. The charges authorised by the permanent appropriations show, as compared with the estimates, a saving of £12,828, while the votes for departmental expenditure show £188,505; but, as credit has been given to Railways for the excess of revenue allowed by law, of £121,396, the underspent amount on departmental votes may be stated as £67,109.

After charging £39,950 for the Defence and War Loans Sinking Fund Account we have a direct saving of £39,987 on the estimated expenditure for the year.

The surplus of £788,795 from the previous year enabled me to transfer from revenue in aid of public works the sum of £775,000, which, if reckoned at  $3\frac{1}{2}$  per cent., represents a saving to the State of £27,000 per annum for interest. The largest amount previously transferred on this account was £600,000.

#### RESULTS.

The receipts for the year from all sources amounted to £8,478,956, the expenditure being £7,774,926, leaving a surplus on the year's transactions of £704,030, which added to the amount of £13,795 left from previous year's balance after transfer to Public Works Fund of £775,000 gives us a balance on the 31st March last, of £717,825.

The results of the transactions may be summarised thus:—

Receipts—			
Revenue	...	...	£8,399,075
Sinking fund accretions	...	...	66,000
Other receipts	...	...	13,881
			<hr/> £8,478,956
Expenditure—			
Permanent charges	...	...	£2,998,170
Annual appropriations	...	...	4,736,806
Sinking fund, war and defence loans	...	...	39,950
			<hr/> 7,774,926
			<hr/> 704,030
Excess of receipts over expenditure			
			704,030
Balance, 31st March, 1906	...	...	£788,795
Transferred to Public Works Fund	...	...	775,000
			<hr/> 13,795
Balance, 31st March, 1907	...	...	<hr/> <hr/> £717,825

#### TREASURY BILLS.

Honourable members will be pleased to know that in accordance with a promise made in last year's Budget £150,000 of the outstanding Treasury bills have been paid off, thus reducing our floating loan from £700,000 to £550,000. These bills had been renewed from year to year, and had practically become a permanent debt, and this is the first step taken towards clearing them off. I hope to make further redemptions from time to time until they are all paid off.

#### SINKING FUNDS.

The proposal made in last year's Budget of establishing new sinking funds in respect of certain loans has been given effect to: £39,950, representing 1 per cent. on £3,995,000, the amount of loans raised for war and defence purposes, and £50,165 at like rate on the amount borrowed for the purpose of acquiring lands for close settlement, have been paid over to the Public Trustee, and by him invested in securities returning 4 per cent. interest.

#### PUBLIC WORKS FUND.

The balance brought forward to commence the year with was £492,298. Eliminating the transactions connected with renewal of loans which appear on both sides of the account, the fund was augmented by receipts consisting of loan-moneys £1,125,686; premiums received on sales and renewals of debentures, £15,834; transfer from Consolidated Fund revenue, £775,000; other receipts, £1,560: making a total of £2,410,378. On the other hand, the ordinary expenditure was £2,040,319; charges and expenses in respect of loans amounted to £10,659: total expenditure, £2,050,978: thus leaving a balance in the fund at the close of the year of £359,400, which, with the balance of the 1906 loan—£56,400—to receive, gave us available ways and means of £415,800 to start the current year with.

#### THE CONVERSION ACCOUNT.

During the year £841,966 of 3½-per-cent. stock has been inscribed, of which £241,700 was sold and the proceeds used to redeem £100,000 issued under "The Land for Settlements Consolidation Act, 1900," and £148,800 under the Aid to Public Works Acts, the balance—£600,266—being issued in exchange for debentures which either fell due or came in for conversion. £255,300 was converted at par, £4,200 at £101, and £305,000 at £103, the premium paid requiring additional stock to the amount of £9,966.

Of the 3-per-cent. stock, £86,135 was inscribed—£75,555 for redemption of debentures and £10,580 for expenses of conversion. The public debt is, of course, increased by these conversions; but, on the other hand, a considerable saving in the annual interest-payment is effected, as the Treasury was paying as high as 5 per cent. on £68,000 and 4 per cent. on £730,100 of the debentures dealt with.

## LAND FOR SETTLEMENTS ACCOUNT.

During the past year debentures amounting to £530,040 were issued for the purchase of estates, premiums received on sale of debentures realised £5,445. £16,000 was received for interest on moneys invested, while rents and other money from the estates came into the account to the extent of £206,103. On the other side, the acquisition of the estates cost £188,278, interest on debentures £188,012, first payment for sinking fund established for repayment of debentures £50,165, and other expenses £3,160. The balance of the account at the close of the year was £729,320.

## THE PUBLIC DEBT.

The gross public debt on the 31st March last was £64,179,040, as against £62,191,040 at the close of the previous year, or an increase of £1,988,000 for the year. Of the million loan authorised last session for public works, £943,600 was received during the year; the balance, £56,400, already placed, will come to credit during this year. For the purchase of lands for close settlement, debentures to the amount of £530,040 were issued under "The Land for Settlements Consolidation Act, 1900," and £65,975 under "The Maori Lands Settlement Act, 1905," for acquisition of lands from Maori owners.

To enable grants to be made to local authorities £180,000 had to be borrowed, and £150,000 was obtained to meet the requirements of the Advances to Settlers Office, and £20,000 to carry out the provisions of the Advances to Workers Act.

A further sum of £10,000 for scenery-preservation was provided, and £66,000, representing debentures for accretion to sinking funds, were disposed of.

The conversion operations are responsible for an increase of £21,001.

Notwithstanding the disturbed state of the money-market, no difficulty has been found in obtaining all the money required, whether for renewal or new loans, on the most satisfactory terms, a premium of 2 per cent. being obtained for many sales, and as high as 1 per cent. was received for renewals in several cases.

£2,168,766 fell due during the year. Of this large sum £1,648,466 were renewed, £255,300 converted at par, £261,800 paid off, and £3,200 remained outstanding, the debentures not having been presented.

Of the increase of the debt the following items may be stated to be of a directly interest-producing character:—

	£
For purchase of land for settlements	596,015
For railway construction and additions to open lines	525,000
For loans to local bodies	180,000
For advances to settlers	150,000
For advances to workers	20,000
For New Zealand Consols deposit	1,384
Total	£1,472,399

## LOANS TO LOCAL BODIES ACCOUNT.

Up to the 31st March last the total amount of debentures created and issued and carried into this account was £2,743,100, and the total disbursements have been—to local bodies, £2,194,138; to Lands and Survey Department, towards opening up blocks of land for settlement, £473,733; and to Public Works Fund, £89,800, in exchange for debentures under "The Roads and Bridges Construction Act, 1882."

The balance at credit of the Loans to Local Bodies Account on the 31st March, 1906, was £784. Debentures for £180,000 were created and issued during the past year, and refunds of unexpended balances of grants amounting to £613 were received. Payments on account of loans were made during the year to local bodies £133,629, and towards opening up blocks of land for settlement £47,371, leaving at the end of last year a balance of £397 to the credit of the account.

Of the total amount of local bodies' debts inscribed to the 1st February last, the following figures will show the amounts and rates at which the loans were granted :—

Loans at 5-per-cent. rate	....	....	....	£	48,890
" 4½	"	....	....	....	1,061,157
" 4	"	....	....	....	200,760
" 3½	"	....	....	....	976,297
					<hr/>
					£2,287,104

This system of providing cheap money for local bodies in carrying out their works is undoubtedly of great benefit to the community, and that the advantages are understood and appreciated is shown by the steady increase in the loans applied for and granted.

I am glad to say that the payments of the half-yearly instalments of interest on the inscribed debts continue to be punctually paid.

#### LOANS MATURING.

On the 1st June last the million loan authorised by the Immigration and Public Works Loan Act of 1870 fell due. This loan was guaranteed by the Imperial Government, and its debentures are commonly known as the Imperial guaranteed debentures. As honourable members are aware, only £200,000 of these debentures were issued to the public, the balance, £800,000, being in the hands of the Government. Provision was made for the redemption of this loan by a sinking fund, the annual contribution to which was originally fixed at £20,000 per annum, but on the representation of the Imperial authorities was raised in 1887 to £24,000. The sinking funds, which have been managed by special trustees, were invested by them, and have reached the sum of £965,000, consisting principally of securities. These funds were released on the 1st June last, and handed over to the Government in exchange for the debentures. The sum of £200,000 which was in the hands of the public has been arranged for by conversion, and the sinking fund will be devoted to the extinction of the £800,000 debentures, and the redemption of the debentures issued against the accretions as provided by "The Consolidated Stock Act, 1884."

In addition to the above there are other loans falling due during the current year amounting to £1,532,900. I am keeping these obligations well in mind, and will at the proper time make satisfactory arrangements to meet them, either by way of redemption or otherwise, so that the high position which the credit of New Zealand holds may be maintained.

#### LAND AND INCOME TAX.

The receipts from land-tax exceeded the estimates by £42,342, and were £61,586 in excess of the actual amount collected in the previous year. The income-tax receipts show an increase on the estimates of £15,866, and an increase on the revenue of the previous year of £16,051. The total revenue from both taxes therefore produced £58,208 more than was estimated, and £77,638 more than the revenue of the previous year.

The substantial increase in the land-tax revenue, notwithstanding purchases of estates by the Government, and the steady increase in the income-tax revenue afford very gratifying testimony to the continued prosperity of the country.

#### EXHIBITION.

The International Exhibition, which closed in April last, proved to be the most successful ever held in New Zealand or Australia. It stands first in point of attendance, and in excellence and variety of exhibits has never yet been surpassed by any Exhibition held south of the Equator. The advantages to the colony of this great Exhibition were threefold—first, educational and social; secondly, financial; and thirdly, advertising advantages.

The total expenditure in connection with the Exhibition amounted to about £200,000, of which £75,500 was paid from the Consolidated Fund, the amount being made up of receipts from admissions, royalties on selling-rights and side-shows, payments for space, and the realisation of the Exhibition estate. Of the amount paid from the Consolidated Fund, £15,000 has already been repaid, so that the cost at present stands, in round figures, at £60,500; but there will be a further reduction upon this amount from sales now in course of prosecution, and I hope before the session closes to lay a balance-sheet with full details before honourable members.

For the sake of comparison, I might mention that the Melbourne Exhibition of 1888, which was an undertaking of similar magnitude, conducted in a city of between 400,000 and 500,000 inhabitants, resulted in a net loss of £237,000, and the total attendance was something less than the attendance at our Exhibition.

Even were the Exhibition to cost the country £60,500 it must be pronounced, from a financial standpoint, a remarkable success. A careful estimate of the gain to the country has been made, and is as follows:—

				£	£
Gain to Railways	...	...	...	75,000	
Customs	...	...	...	75,000	
Other Departments	...	...	...	10,000	
				<hr/>	
				160,000	
Tourists (10,000 at £20)	...	...	...	200,000	
				<hr/>	
					360,000
Less loss	...	...	...		60,500
					<hr/>
Gain	...	...	...		£299,500

#### DEFENCE.

As indicated in my last Budget, a Council of Defence has been established, and now controls defence affairs, subject to the authority of the Minister of Defence.

Every effort is being made to encourage the Volunteer system, including defence rifle clubs, and regulations have been issued providing for the formation of reserve corps. The capitation of defence cadets has been increased.

You will be asked to make provision for additional necessary equipment for adult Volunteers, so as to have a properly equipped force for the defence of New Zealand.

The Regulations have been altered to allow each individual Volunteer to earn his capitation irrespective of the attendance of his comrades: this should give general satisfaction to Volunteers. The instruction of officers and N.C.O.s is being dealt with, and good results are already noticeable.

The training-ship "Amokura" has been put in commission, and is now controlled by the Marine Department.

The Council has under consideration a scheme for reorganizing the Permanent Force, and regulating its pay and allowances on more satisfactory lines than at present. The matter will be dealt with in the annual report.

#### THE BRITISH NAVY.

The agreement between New Zealand and the British Government has over six years to run. No proposal has been made by the Government to in any way change the present agreement, nor is there any disposition to do so. Honourable members are aware, however, that the question was discussed at the recent Imperial Conference in London in consequence of a desire on the part of the Commonwealth to in some form create a subsidiary coastal defence system, and for that purpose modify the existing agreement so far as it affects the Commonwealth. We must, of course, wait until the decision of the Commonwealth in this respect has taken the form of legislative action. When that has been done, and we know the extent to which the Commonwealth desires to modify the agreement, it may become necessary for us to enter into a fresh agreement with the

British Government, in which case we shall, I hope, be willing to increase our contribution to £100,000 a year. The importance of securing the fullest protection of the British Navy cannot be over-estimated. Irrespective of the direct advantages thereby accruing to New Zealand, it must not be forgotten that the Pacific islands require regular visits of British ships of war. Our interests there are considerable, and are daily growing, and as New Zealand is very closely concerned in the preservation and development of these islands, it is essential that periodical visits of ships of the British Navy should continue. The influence of the regular presence of a British man-of-war in the Pacific can scarcely be too forcibly emphasized, and I am satisfied that Parliament, in the event of a change of the present arrangement, will do what is required to provide suitable headquarters for ships of the British Navy at Auckland, where the presence of a dock and other facilities for carrying out the work of repair marks its suitability as a centre.

#### MINING.

The mining outlook is of a very hopeful character. The export of gold for the year 1906 was the highest for a period of thirty-five years, while the output of coal shows a considerable increase over that of the preceding year, and is about double what it was ten years ago—a sure indication of the progress of the industrial life of the community. The increase in the value of our mineral products for the past year amounts to nearly a quarter of a million sterling. Considerable activity has been shown in the development of the deposits of copper, scheelite, antimony, and other minerals that are known to exist in various parts of New Zealand, and for which a great demand at present exists in Europe and the United States for manufacturing purposes.

It is believed that the best way to encourage the development of our mineral resources is by providing additional assistance towards the cutting of tracks and opening up of roads in the back country and mountain regions. Some promising discoveries have been made during the past few years, but there are many difficulties in the way of getting in supplies and machinery, and marketing the products of the mines, for which better roads and tracks are indispensable.

The two State coal-mines show a total increase in output, whilst the increase in profits is not so large as compared with the preceding year, on account of material concessions made in the prices charged to the Railway Department. The briquette plant erected at Westport for the utilisation of waste slack from the Seddonville State Coal-mine is now in working-order, and experiments in the manufacture of briquettes are progressing satisfactorily, the coal being well adapted for briquettes of excellent quality.

Depots for the sale of coal are now open at Wellington, Christchurch, and Wanganui, and a ready sale is found. It is contemplated to open depots at other large centres as soon as more extensive developments at the mines have been carried out.

#### LOCAL GOVERNMENT.

A comprehensive measure for the consolidation and general amendment of local government law will be introduced, but, having regard to the magnitude and importance of the subject and the many other matters which must be dealt with, I do not anticipate that the Bill will pass this session. It will, however, be circulated, so that its provisions may be fully considered by all parties affected and I hope Parliament will next session put this important legislation on the statute-book. In cases where amendments of the existing law are urgently needed you will be asked to make them.

#### LABOUR.

The administration of the Industrial Conciliation and Arbitration Act has disclosed certain defects which should be remedied. These lie chiefly in the delays which have often practically defeated the main object of this legislation,

These delays have been due partly to the long intervals between the hearing by the Arbitration Court of disputes, but mainly to the unnecessary and often vexatious appeals made from the Conciliation Board to the Court itself. The troubles that have arisen regarding the half-holiday in shops and factories will be removed. Bills to meet these points will be introduced.

#### INFANT LIFE.

Recent information which has reached me shows the need of further protecting infant life from the neglect so often found in connection with the treatment of children. Legislation will be brought down providing safeguards which experience has shown to be necessary.

#### CHINESE.

Neither here nor elsewhere has the poll-tax succeeded in preventing the immigration of Chinese. For reasons that need not be discussed, the money is always be found to pay the amount of the tax and so enable a certain number of the Chinese to come in. It is very necessary, in the best interests of the European inhabitants of this country, that further restrictions should be imposed. Experience has shown that the more effective and justifiable check is by means of a high educational test. This, it is hoped, with the present poll-tax continued, will have the effect of both reducing the number and raising the standard of this class of immigrants. Legislation on these lines will be introduced.

#### CIVIL SERVICE CLASSIFICATION AND SUPERANNUATION.

As honourable members know, two great Departments—the Railway and the Post and Telegraph—are already classified; and Superannuation Funds exist in connection with the Departments of Railways and Police.

The results have been advantageous both to the State and the officers concerned. The officers work with better spirit, and consequently more efficiently. The Government are satisfied that the same advantages will follow from an extension of the system to the Public Service generally, and Bills will be introduced for that purpose.

The classification scheme will in some cases involve a slight increase of salaries, and, moreover, it is intended to supplement the officers' contribution to the Superannuation Fund by a grant of public money. This year £30,000 will be asked for this purpose, and I am satisfied that Parliament will readily approve it. The country is prosperous, its finances are buoyant, and the Government proposals are a matter as much of justice as generosity to the public servants who labour so loyally and so well in the service of the State.

Classification by statute is necessarily inelastic, and this is accentuated by the steady expansion of the Departments concerned. In the case of the Post and Telegraph, various modifications have been made from time to time by Act, but further alterations are required.

Moreover, to meet future cases, it is proposed that statutory authority be given to the Governor to modify by Order in Council the statutory classification list of any Department, the Order being subject to the approval of both Houses by resolution. In this way, cases for alteration can be dealt with as they arise, and the authority of Parliament preserved. In addition to the classification of the Civil Service, amended classification for both the Railways and the Post and Telegraph Service will be submitted.

As promised last session, I am having prepared a return showing the names and salaries of the Civil servants of the colony, which I propose laying on the table of the House for the information of honourable members before the estimates are considered.

#### NATIONAL ANNUITIES.

Honourable members will recollect that last year the Government circulated a Bill to establish a system of annuities. The encouragement of thrift should be one of the main objects of every Government. It not only makes sure



provision for declining years and gives security against want, but in the present it serves as a healthy check upon the disposition to spend money in various forms of indulgence which are far from beneficial to our people. The Bill will be introduced again and will contain provision for voluntary contributions to a fund for the establishment of annuities.

#### REPLACING GUARANTEED DEBENTURES.

As already stated, the £800,000 Imperial-guaranteed debentures matured on the 1st June last, and in due course will be cancelled.

It has been the practice to obtain advances on the security of these Imperial-guaranteed debentures for the purpose of replenishing the Public Account whenever required. The fact that this power existed was one of great value in dealing with our finance. These debentures were practically available for the purpose of meeting any possible unexpected financial contingency that might arise.

The question then presents itself as to what is the best course to follow to insure the financial stability of this country in London now that the Imperial-guaranteed debentures are no longer available. It is absolutely essential that we should be in the position of having available securities to lodge from time to time, as may be required to maintain a strong financial position in England, and I therefore propose to submit authority to issue debentures for £800,000 to take the place of Imperial-guaranteed debentures. This sum is to be used exclusively for security purposes as occasion requires, under the control of the High Commissioner, so that in the event of a financial crisis at any time arising we may have available the necessary security to lodge to provide for any financial necessities.

I desire to point out that under this proposal the public indebtedness will not be increased.

As it is not possible to invest this amount in Imperial-guaranteed debentures, it will necessarily require to be invested in gilt-edged securities in London, which, in times of emergency, may be available as an undoubtedly sufficient security for advances from the Bank of England or other financial houses, even though extreme financial pressure was existing at the time on the London market.

#### LOANS TO LOCAL BODIES.

The work carried on by local bodies is recognised as of the greatest value to the people whose interest they serve, and I am satisfied that in the carrying-out of that work the system of Government loans has proved of great service. That it has been largely availed of is shown by the fact that in all £2,194,138 have been advanced.

It is only right that the people in the several districts who have shown a disposition by local taxation to help themselves should have an advantage over those who have relied entirely upon Government assistance for carrying on local works. To meet this position, preference will be given in proportion to the amount of rate levied by local bodies, and legislation providing a scale to meet this will be submitted to Parliament.

#### ROADING BACKBLOCKS.

Good progress has been made with roading, and opening up by means of bridle-tracks, lands recently taken up for settlement; but, notwithstanding that the work done during the year just passed has exceeded in quantity that done during any previous year, the settlement of new land has been so extensive as to render it impossible to provide access to the whole of it as quickly as is desirable. However, with sustained perseverance and energy, and the provision of sufficient funds for the purpose, it is hoped that the roading will before long overtake the needs of settlement.

In addition to roadworks in new localities, a considerable amount of assistance has been given in the way of grants to local bodies for works in the older-settled parts of the country.

## TELEPHONES TO OUTLYING LOCALITIES.

By the vigorous prosecution of the work of constructing telephone-lines to isolated parts of the country the Department was enabled to open for public business no less than 146 telephone-offices during the year. It is anticipated that the number for 1907 will at least equal this. The amount expended on telegraph extension during the financial year 1906-7 was £114,068, but there are liabilities amounting to £75,110 on account of works for which parliamentary authority was granted too late for the necessary expenditure to be brought within the financial year.

## DAIRYING.

The first essentials to excellence and purity of dairy products is strict cleanliness in byres and the highest degree of freedom from disease in stock. These objects can be effected only by increased inspection, and for this purpose it is proposed to pay £8,000 per annum out of the Consolidated Fund. By this means animals found with signs of disease will be eliminated, thus securing not only purer meat for local consumption and Home markets but purer milk for dairy productions, the aim being to ensure the best milk being brought to the factories under conditions most favourable to manufacture. Whatever promotes the excellence of our products ensures for them higher prices in old world markets.

## RAILWAY-CONSTRUCTION.

Full details of the Government's railway-works and proposals will be given in the Public Works Statement which will be submitted by my colleague later on, but I may, however, refer briefly to one or two points.

Our railway-construction works have continued to make steady progress. On the North Island Main Trunk Railway especially a large amount of very good work has been done. The rail-heads at the northern and southern ends of the line are now within twenty-eight miles of each other, and the intervening gap is bridged by a good coach service, so that the through journey between Auckland and Wellington by this route is already quite practicable, and the travelling public and many honourable members and others have recently undertaken it. During the coming summer the rails will be laid over much the greater part of the eighty miles gap, so that by the end of the financial year the break between the rail-heads should not exceed five or six miles. There is now, therefore, every prospect of the promise of completion of this great national undertaking by the end of 1908 becoming an accomplished fact.

The section of the Midland Railway between Staircase Gully and Broken River was duly completed and opened for passenger traffic in time for the commencement of the Christchurch Exhibition season on 1st November last, as promised by my colleague, the Minister for Public Works. The completion of this section of the line made it possible to establish a daily service, by coach and rail, between Christchurch and Greymouth. This has been much appreciated by the travelling public, and has been very largely availed of.

The further section of the line between Broken River and the Cass is now in hand, and tenders for the steel viaduct over Sloven's Creek have recently been accepted.

Tenders for the Arthur's Pass Tunnel contract have been received, and the Government, after full consideration, has accepted the lowest tender—namely, that of J. McLean and Son, for the sum of £599,794. So that the important work of connecting the East and West Coast Railway should be completed in five years.

The expenditure on railway-construction last year amounted to no less than £919,684, and in addition to this £308,150 was expended on additions to open lines, and £117,915 on railway-duplication works.

The expansion of traffic on our railways in all directions calls for a much larger expenditure on rolling-stock, for it will be recognised that where an increase of traffic has taken place it is the business of the Government to make the necessary provision to enable the traffic to be properly

conducted. The absence of such facilities must result not only in inconvenience to the users of the railways, but, if allowed to continue, would be detrimental to the successful establishment of fresh industries and to the carrying-on of the work of opening up and settling our country. To meet this position I propose to devote £350,000 out of the £1,000,000 loan, for additions to opened lines, so that a vigorous programme of providing rolling-stock and other necessary facilities may be carried out without unnecessary delay. I may mention, for the information of honourable members, that the workshops are now engaged night and day on special classes of work to insure the speedy turning-out of further engine-power and rolling-stock.

#### POSTAL BUILDINGS.

The expansion of postal business at Auckland and Wellington necessitates further provision for carrying on the work of the Department in these two cities. Competitive designs for the erection of a building upon the land required for that purpose in Wellington will at an early date be invited, and I hope to be able shortly to arrange for a site in the City of Auckland to provide for the requirements there.

#### LAND.

It has always been one of the cardinal doctrines of the Liberal party in New Zealand that the prosperity of the community as a whole is directly and closely connected with the prosperity of our farmers. So far from there being any antagonism between town and country, they are inter-dependent. Neither can flourish alone, and the well-being of the one must react for good on the other. Guided by this principle the Liberal Administrations of the past have striven to benefit both. The towns have been fostered by tariff reform and industrial and humanistic legislation of various kinds; the country by liberal measures for the settlement of the land and the financial help of the settlers, and by innumerable services rendered to all kinds of farmers by the Agricultural Department; in addition to this both town and country have shared the boon of liberal railway facilities, cheap postal and telegraph rates, the development of trade routes and foreign markets, and the many other advantages with which honourable members are familiar.

When the present Government took office they felt that the existing system of land-tenure had in many respects served its day, and no longer met the requirements of our people. We therefore submitted proposals for a change. These have been exhaustively discussed during the recess, and detailed proposals, in the light of information since obtained, will be submitted in due course. For the information of honourable members I may mention that, in order to prevent the excessive holdings and aggregations of estates in land and at the same time leave reasonable scope for the enterprise and energy of our settlers, the graduated land-tax will be increased on estates of £40,000 or upwards in unimproved value; but, in computing the value, business premises in town and country, and, in the case of a country estate, the principal home-*stead-sité*, will not be included.

The present holders of leases in perpetuity will be offered the option of the freehold, and instead of having to incur the risk of auction as previously proposed, this option will be given at a price to be fixed by arbitration as on the date on which they give notice of intention to purchase. The proceeds of sales will be paid into the Land for Settlements Account, and be applied in acquiring new estates for settlement.

Of the existing unsold Crown lands a substantial part—say, 9,000,000 acres—will be set aside as a national endowment and the residue will be open on the optional system as at present, save that instead of the present lease in perpetuity there will be a “renewable lease”—that is, a lease for a term of sixty-six years with perpetual renewal for similar terms, the rent for each term being fixed by valuation of the land (without improvements) as at the commencement of each successive term.

The national-endowment lands will be disposed of only on the renewable-lease system.

The proceeds from endowment lands will be devoted to education and old-age pensions, seventy per cent. to the former and thirty per cent. to the latter.

#### NATIVE LANDS.

The Native-land question has given every Ministry for the past quarter of a century anxious consideration. It involves two matters of immense importance to the country: first, the proper settlement of the Maori people so that they may become industrious citizens; and, second, the utilisation of the vast areas that are under Maori tenure, unused, and not likely to be used by the Maori people. The Government was of opinion that before bringing in further amendments of the Native-land laws—laws that have been amended almost every year for half a century—there should be a complete and impartial inquiry into the state of Maori lands, and also an inquiry as to the Maoris' views and opinions regarding utilisation of their lands. It was felt that this could best be ascertained by a Commission that would be above criticism, and satisfactory both to the Europeans and Maoris. I asked His Honour the Chief Justice and Mr. A. T. Ngata, M.H.R., to undertake the work. They consented to do so, and they have already dealt with half a million of acres of land, and have forwarded to His Excellency five reports, which will be laid before Parliament.

The recommendations of the Commission, if given effect to, offer, I am glad to say, a hopeful prospect of utilising these lands for the common benefit of both races, by providing sufficient farms for the Maoris themselves and opening large unoccupied areas for European settlement. Of the land they have already dealt with—viz., 526,977 acres—they recommend that 219,115 acres be reserved for Maori occupation and farming; that 307,861 acres be made available for European settlers; and they anticipate that other large areas will be similarly available in the near future.

The Maoris in various districts have asked the Commission to visit them and confer with them as to the settlement of their lands; and I anticipate that the labours of the Commission will go far to effect a solution of the Native-land question, which has been almost a nightmare to successive Parliaments and Governments. The Commission, in order that no delay may take place in carrying out the settlement of people on the unused lands, have in their last report asked that their recommendations be submitted to Parliament for action. I feel sure that the Parliament will be only too anxious to pass such legislation as may speedily and satisfactorily settle the many difficulties that have arisen in Maori-land administration.

One of the primary causes of the unsatisfactory condition that has for so long continued in reference to the disposition and settlement of Maori land, particularly in the North Island, has been due to the undesirable methods of private treaty. With the object of insuring that all sections of the community may have an opportunity of competing for all Maori lands offered from time to time, Parliament will be asked to pass legislation and put into effect this purpose, and to provide that all Native lands proposed to be alienated, either under leasehold or freehold tenure, shall be disposed of, after full advertisement, by public competition.

#### LAND-ENDOWMENTS.

A considerable amount of doubt seemed to exist in the minds of honourable members last session in reference to the areas of lands in the several districts to be set aside for endowment purposes, and in order that the proposals may be fully understood I desire to state that of the nine million acres proposed to be reserved for endowment purposes are distributed proportionately in each district as follows: Auckland, 900,000 acres; Hawke's Bay, 135,000; Taranaki, 90,000; Wellington, 90,000; Nelson, 1,350,000; Marlborough, 450,000; Westland, 1,035,000; Canterbury, 1,800,000; Otago, 2,250,000; Southland, 900,000: total, 9,000,000.

## LAND FOR SETTLEMENTS.

Under the provisions of the Land for Settlements Acts, frequent references to the Compensation Court in order to arrive at the price to be paid for estates acquired for settlement are necessary, and have proved unsatisfactory. An alteration in the present system is desirable.

The House will be asked to legislate so as to provide that the valuation under the Valuation of Land Act shall be the basis upon which the price is to be ascertained, with 10 per cent. added when the estate is valued at less than £25,000, and 5 per cent. when the estate is valued between £25,000 and £50,000, and 2½ per cent. from £50,000 upwards.

## REDUCTIONS IN POSTAGE AND TELEGRAMS.

The marked success of the reductions in postage and telegram rates during the last few years warrants further concessions. I therefore propose to make the following reductions in rates:—

To reduce the postage on inland post-cards from 1d. to ½d., thus bringing the post within the reach of the humblest member of the community.

To reduce the fee for registered letters from 3d. to 2d. At present far too many letters with valuable enclosures are posted unregistered.

To further reduce the inland letter postage, making the rate 1d. for the first four ounces and ½d. for each two ounces thereafter, instead of 1d. for each four ounces as at present.

To reduce the postage on magazines to 1d. per pound, instead of 1d. for eight ounces. This concession, it is hoped, will be a great convenience to country residents.

I intend at the same time to materially increase the frequency of the letter-carriers' deliveries in the business portions of the four large centres.

On the telegraph side, it is intended to abolish at country places the fee of five guineas per annum at present charged for telephoning telegrams to the nearest telegraph-office, and in the principal towns to reduce the same fee to £1. Later on I hope to abolish the charge altogether, thus, in effect, make every house fitted with a telephone and a telegraph office.

The free delivery of telegrams in the larger cities will be materially extended.

The rates of commission on money-orders and postal notes will be substantially reduced.

It is estimated that these reductions in the whole will mean a concession to the public of about £20,000; but after making due allowance for the increased business likely to result from them, I estimate that the loss to the Department for the three months from the 1st January to the 31st March next will not exceed £3,800. This loss, it must be remembered, will, to judge by the results of former similar essays, rapidly diminish from quarter to quarter.

The reduction of the post-card rate will be made a few days before Christmas, and the other concessions will come into force on the 1st January next.

## REDUCTION OF INTEREST TO LOCAL BODIES.

During the crisis which took place a few years ago it became necessary to raise the rate of interest at which the Government borrowed, and this necessitated an increase in the rates on loans granted to local bodies. I think the time has arrived when the latter rates should be readjusted. These local bodies do a great deal to promote settlement, and thereby perform a very useful function in the general work of government. In order to further assist them I propose from the 1st of February next to reduce the rate of interest on existing and future loans by a half per cent., but not making it lower than 3½ per cent., the lowest rate at which we obtain money for lending to local bodies.

## GRADUATED LAND-TAX.

In pursuance of the Government's steady and persistent endeavour to secure the closer settlement of the country, proposals will be laid before Parliament providing for increased rates of graduated land-tax in the cases of very large estates, in order to induce their subdivision and prevent aggregation.

To this end I propose, while making no alteration whatever in the present scale of graduated land-tax payable by owners of less than £40,000 unimproved value, to substitute a new scale of graduated land-tax for the present one in respect of owners of £40,000 unimproved value and over.

This new scale (to be called the initial scale) will commence at £40,000 (unimproved value), with a graduated tax of 8s. per cent., and rise, thousand by thousand, in successive uniform increments of one-fifth of one shilling per cent. until the maximum rate is reached at £200,000 (unimproved value), when it will be £2 per cent.

To this initial scale will be added an additional rate of 25 per cent. of the scale-rate.

Business premises in town and country will be exempted from the operation of the above-mentioned additional rate, and, in the case of country estates, the principal homestead-site will be similarly excluded, the reason for this being that it is not intended—nor, indeed, would it be justifiable—to attempt to have business premises and homesteads cut up or reduced or interfered with. They do not stand in the way of the settlement of our people on the land, and the object of the graduated land-tax is to prevent large areas becoming centred in individuals or companies.

The rates of graduated land-tax under the initial scale are higher than the present rates, the new initial rate at £40,000 being (as already mentioned) 8s. per cent., against the present tax of  $1\frac{1}{4}$ d. in the pound, which equals 7s 3½d. per cent.; while the new initial rate at £210,000 is £2 per cent., instead of the present of 3d. in the pound, which is £1 5s. per cent., while to this initial rate in all cases, except those above stated, must be added the additional rate of 25 per cent.

The total graduated land-tax on a property of £40,000 (other than business premises, (town or country) not owned by an absentee, who is liable at present to an addition of 50 per cent. on the total graduated land-tax payable by him) will therefore be 10s. per cent. of the unimproved value, and on one of £200,000 unimproved value £2 10s. per cent. These percentages represent taxes of  $1\frac{1}{4}$ d. and 6d. in the pound unimproved value respectively.

I propose to exclude minerals, standing timber, and growing flax from assessment for land-tax, both ordinary and graduated, except in cases where such are held for speculative purposes or as a monopoly, and to assess instead for income-tax the profits derived. I submit that this will be fairer than the present one of dealing with the mineral, timber, and flax industries for taxation. The present method has proved inequable and unsatisfactory in the past.

The assessment of minerals for land-tax, owing to the great difficulty of estimating the value of mining property, has so far practically resulted in the escape of the owner of mines from land-tax while (unlike the lessee of a mine, who is liable for income-tax on his profits) the owner has hitherto been exempt from income-tax.

The assessment of standing timber and growing flax for land-tax, although practicable, causes hardship in connection with the graduated land-tax in the cases of the *bona fide* timber and flax industries; and, as regards timber, is calculated to unnecessarily hasten the destruction of valuable forests.

If all these proposals are given effect to this year, I estimate that the total land-tax revenue will exceed the receipts of last year by about £70,000.

I attach a table to the Budget showing the gradations from £40,000 upwards with the old rate, the new rate, and the additional 25 per cent.

## SHEEP-TAX.

This tax was imposed in the year 1877, and, as will be seen from the statute, for a specific purpose—viz., for inspecting sheep with the view to the eradication of the then widely spread disease, “scab.” Happily, the

flocks of this country are now entirely free from it. This trouble and the cause for the tax having now disappeared, the reason for its continuance no longer exists; moreover, cattle, horses, and pigs entail more expenditure for the eradication of diseases peculiar to them than sheep ever did, and yet there is no tax imposed in respect to this class of stock. The amount collected under the sheep-tax is barely £20,000 a year, and I propose to ask Parliament to repeal it altogether. This concession I am satisfied will meet with general approval, as the sheep-farming industry has reached such dimensions that it behoves us to assist it in every legitimate way.

#### CUSTOMS.

The complexity of the existing Customs tariff has long been a cause of complaint from merchants and trouble to the Department.

A Bill to simplify it will be introduced, and the Government intend to propose readjustments and remissions which will facilitate trading operations, assist industries, and, last but not least, sensibly lighten the cost of many food articles of general consumption. Details will be submitted by resolution in the usual way. I may add that encouragement will be given to some of our important industries in cases where foreign competition appears to press unfairly on the capital invested and depress the wages of the workers.

The question of the importation of articles of shoddy clothing has received very careful consideration. The matter is one of an extremely difficult nature to deal with. The mere imposition of a duty will not suffice, and, in my opinion, separate legislation will be necessary. The whole subject has been examined with a view to submitting proposals to check a system under which our people are imposed upon by not knowing the class of articles they are purchasing.

I estimate that the total remissions of duty will amount to about £375,000; but with the expansion of trade and the development of the country it may reasonably be anticipated that, as in the case of the postal remissions, the revenue will steadily recover.

By an alteration in the weight of the contents of packet tea the intention of Parliament has been evaded, and quantities of packet teas, made slightly over the weight, have consequently been admitted free of duty. As packing can be done most satisfactorily in New Zealand the duty will be fixed at 2d. per pound upon packets containing up to 5 lb. in weight; and this should effectually prevent the evasion that has been practised.

As a matter of fairness to the holders of duty-paid stock, provision will be made for the proposed exemptions or remission of duties to come into operation on the 1st November next. This, I am satisfied, will be recognised as fair treatment to those concerned.

Last year the actual Customs revenue received was £2,941,040. In the proposals I am now submitting I estimate that the reductions in Customs tariff amount to £375,000. This must be admitted to be a very heavy reduction, and it will be found on examination to be chiefly in the direction of reducing the cost of the necessaries of life and upon that class of wearing-apparel that is largely used by the mass of the people. Among the principal items are sugar, currants and raisins, figs, dates, unground spices, and all articles of infant diet, which are made entirely free. Cotton piece-goods, dress prints, and cotton tapestry, linseed and olive oil, and various other items are put on the free list. The duty on potatoes is altered from an *ad valorem* one to £1 a ton, fixed so that the anomaly of the higher the price the greater the duty will be removed, to prevent unfair exploitation of New Zealand markets.

The increases, including general and preferential, amount to £121,000. The difference between the decreases and increases is therefore £254,000.

The increases have been made with the object of assisting local industries and improving trade within the British Empire. In this connection I may say that the duty on agricultural machines and implements, upon which the products of the soil are so largely dependent, is not increased. I propose, however, to renew the provisions of "The Agricultural Implement Manufacture, Importation, and Sale Act, 1906," for three years, in order to prevent unfair exploitation of New Zealand markets.

#### BOOTS.

An alteration has been made with the object of keeping out the cheap inferior qualities of boots that have been imported, and with this object a specific duty per pair, in addition to an *ad valorem* rate, is proposed, but the cost of those boots chiefly used by the majority of people will not be greater than at present, as this has been met in the tariff. Children's boots and shoes remain on the free list.

#### FLOUR.

I am keenly alive as to the desirability of enabling our people to get the necessities of life (and first among these, bread) at the lowest possible price. The question of removing the flour duty has been given most anxious and lengthy consideration. The removal of the duty would practically stop wheat-growing in New Zealand, and leave us entirely dependent upon South Australian or other supplies. We now consume in New Zealand not less than 5,580,000 bushels of wheat per annum; and last year it is estimated 222,183 acres of wheat were threshed. Our wheat-farmers' interests therefore demand the strongest justification before we prevent their growing this cereal. The removal or substantial reduction of the flour duty would, it is believed, cripple every flour-mill in New Zealand. We would then be exposed to flour-importers, who could without difficulty effect corners, as has frequently been done in America. The flour-milling industry employs some hundreds of hands. Under the existing tariff, which has been continually in force for twenty-eight years, vast sums have been expended in establishing and equipping flour-mills in different parts of the country. We cannot lightly make a change which will crush an important local industry like this without direct injury to many individuals. The duty on flour is one shilling per hundred pounds, and its removal would, if the whole benefit of the remission were given to the consumer, enable him to buy the four-pound loaf one halfpenny cheaper than at present. If this could be secured it would be a great achievement, but experience too often proves that the full benefits of such remissions are not transferred to the customers, and as the bakers do not deal in farthings no reduction in the price of bread would result unless the bakers gave up the halfpenny per loaf, which is the whole benefit of the remission. That they would do so is at least very doubtful, and for this uncertain gain to the community some propose that we should make a change which would virtually extinguish our wheat-growing industry, throw out of employment large numbers of men, and ruin our flour-millers. There are some indications that the reason of the present price lies in an entirely different direction. If upon the very close and thorough inquiry I am now making I am satisfied that the present price of bread is due to any monopolistic ring or combination, the Government will not hesitate to introduce legislation this year to defeat such a combination, and secure to our consumers this necessary article of diet at a fair competitive price. And, with the responsibility that my position entails, I would impress upon the flour-millers of the country that in their best interests they should remove any cause that exists for the present position continuing.

Further details will be found in copy of resolution attached hereto.

#### RECIPROCITY.

When in London recently, the Prime Minister of Canada expressed himself favourable to the establishment of reciprocal trade between Canada and New Zealand, and negotiations with this object in view are proceeding. Anything that



can be done to provide fresh avenues for our trade is of great importance to our country, and I am hopeful that before long fair proposals as between New Zealand and Canada to bring into operation reciprocal trade will be made, and a scheme duly submitted to Parliament for ratification.

I propose to ask the House to give power to vary the duties either on the dutiable or free goods list between New Zealand and British countries with whom reciprocal treaties may be entered into, such reciprocal treaties being afterwards subject to ratification by Parliament.

#### FINANCE OF CURRENT YEAR.

##### REVENUE.

Turning now to our ways and means for the current year, I have, after careful consideration, estimated that our ordinary revenue receipts proper will amount to £8,200,000, or £199,075 less than last year. I have deemed it prudent to somewhat discount our ordinary receipts from Railways, Customs, and Stamps, which were benefited last year by the Exhibition. Moreover, account must be taken of the large concessions I have already referred to, and which we propose to make under various heads. Against these abatements, however, must be set the normal increases which are warranted by the prosperity of the country and the buoyancy of trade.

After fully weighing all these factors I have set down our revenue to be derived from Customs as £2,800,000, or £141,040 less than last year; Railways should reach £2,550,000, or £71,396 less; while Stamps should yield £1,340,000, or £25,727 less; Beer Duty should return £105,000, or £2,582 less; Registration and other fees £27,445 less; and Miscellaneous will be short of last year's receipts by £5,885.

On the other hand, I anticipate that, with the proposed increases under the new scale, Land Tax will produce £515,000, and Income Tax £280,000, a total of £795,000, or £69,791 more than last year. Territorial revenue is set down as £256,000, or £5,100 better than the previous year, while Marine is expected to yield £109 more.

Honourable members will notice, on referring to the estimated-revenue table, that I have not on this occasion set down any amount to be derived from the issue of debentures against accretions of sinking funds, having decided to forego any aid from this source in future, so that members on the opposite side will not be able to say that our surpluses are aided by receipts from loan moneys.

##### EXPENDITURE.

The estimated expenditure out of the ordinary revenue for the present year upon all services is set down at £7,987,347, or £212,422 more than the actual expenditure of last year. Of this increase permanent charges are responsible for £40,959, of which interest and sinking fund absorbs £17,717, and old-age pensions £22,000.

The amount required for departmental appropriations is £171,463 in excess of last year's expenditure. Nearly all classes show an increase as compared with last year; but when you take into consideration the steady growth of our population and the requirements of the people, it must be expected that our expenditure will increase.

The demand for increased postal and telegraph facilities necessitates an additional £70,000 being asked for. Education services require an additional £50,000, Defence £31,000, and Lands and Survey Department £20,000.

On the other hand, there is a reduction in the amount asked for by the Colonial Secretary's Department of £89,000, the votes for census and International Exhibition not being required for this year, while the Railway Department is satisfied with £19,000 less than was expended last year.

## ESTIMATED RESULTS FOR CURRENT YEAR.

Having now placed before honourable members the estimates of revenue and expenditure, I proceed to set forth the estimated results on the 31st March next:—

Estimated revenue ....	....	....	£8,200,000
Estimated expenditure ...	....	....	7,987,347
Excess of revenue over expenditure ....			212,653
Add balance from last year ....	....	....	717,825
Total ....			£930,478

From this amount I propose to transfer £700,000 to the Public Works Fund, set aside £30,000 for Civil Service Superannuation Fund, then leave a balance of £200,478, from which, of course, provision will have to be made for the usual supplementary estimates.

## PUBLIC WORKS.

Due provision must of course be made for carrying on our public works. The balance on the 31st March last, as already stated, was £359,400. To this may be added £56,400, balance of the million loan authorised last session. As already stated, I propose to aid the fund by transferring from the Consolidated Fund £700,000 of the surplus of last year, thus making the total available ways and means £1,115,800.

This amount, however, is insufficient to meet our requirements, and I therefore propose asking Parliament for a further loan, and, as it will be necessary to provide for the expenditure after the close of the year till Parliament meets, I shall ask for one million.

It is not my intention to place this loan on the London market, as I have every reason to believe that the greater part of the money we require can be obtained in our own country, so keeping the interest amongst our own people.

## CONCLUSION.

It may be convenient if I focus the chief fiscal and other financial concessions that I have placed before honourable members. The remissions of taxation are—Customs, £375,000; sheep-tax, £20,000; rates of interest to local bodies, £6,000; Post and Telegraph rates, £20,000; fees, inspection of dairies, £8,000—totalling £429,000: and the increases—Customs, £121,000; land and income tax, £70,000—total, £191,000. I can assure honourable members that I am not losing sight of the necessity of maintaining a strong finance. The concessions are justified by the steady prosperity of New Zealand, a prosperity which has a broad and solid base in the great natural advantages of the country, and the energy and skill with which these advantages are being developed by our people.

I have now concluded what I feel to be necessary in order to place before honourable members a fair and accurate statement of the financial position. My endeavour has been to place everything plainly before them, and to avoid anything in the shape of an overestimate. In making his estimate for the current year the Treasurer is as usual in the difficult position of dealing with the future, which necessarily involves conjecture; but I have taken every care to keep well on the safe side. Honourable members will agree with me that matters of the greatest importance are contained in the proposals I have submitted. I feel persuaded that, if given effect to, they will add to the general comfort of the masses of our people; will assist in the speedy and satisfactory settlement of the land; and will give relief in every home by the substantial concessions that have been made upon the duties on the necessities of life, as the result of which New Zealand will be in the happy position of having in reality a free breakfast table.

It is the aim of the Government to promote in every legitimate way the advancement of the country and the happiness of the people. Hence these proposals, and I submit them in the confident assurance that Parliament will give effect to them.

## TABLES TO ACCOMPANY THE FOREGOING STATEMENT.

	Page
TABLE NO. 1.—ABSTRACT OF RECEIPTS AND EXPENDITURE OF THE FINANCIAL YEAR ENDED 31ST MARCH, 1907 .. .. .	1
TABLE NO. 2.—COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS AND EXPENDITURE OF THE CONSOLIDATED FUND FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 1907 ..	25
TABLE NO. 3.—THE PUBLIC DEBT ON 31ST MARCH, 1907 .. .. .	26
TABLE NO. 4.—STATEMENT OF THE ESTIMATED LIABILITIES OF THE CONSOLIDATED FUND OUTSTANDING ON 31ST MARCH FROM 1897 TO 1907 INCLUSIVE .. .. .	29
TABLE NO. 5.—STATEMENT OF THE ESTIMATED LIABILITIES OF THE PUBLIC WORKS FUND OUTSTANDING ON 31ST MARCH FROM 1897 TO 1907 INCLUSIVE .. .. .	30
TABLE NO. 6.—STATEMENT SHOWING THE TOTAL WAYS AND MEANS OF THE PUBLIC WORKS FUND AND THE TOTAL NET EXPENDITURE TO 31ST MARCH, 1907 .. .. .	31
TABLE NO. 7.—ESTIMATED EXPENDITURE OF 1907-8 COMPARED WITH THE ACTUAL EXPENDITURE OF 1906-7 ..	32
TABLE NO. 8.—ESTIMATED REVENUE OF 1907-8 COMPARED WITH THE ACTUAL REVENUE OF 1906-7 ..	32
TABLE NO. 9.—STATEMENT SHOWING THE AMOUNT CHARGED TO "UNAUTHORISED" IN EACH FINANCIAL YEAR FROM 1ST JULY, 1875, TO 31ST MARCH, 1907 .. .. .	33
TABLE NO. 10.—COMPARISON OF PROPOSED NEW SCALE OF GRADUATED LAND-TAX FOR OWNERS HAVING £40,000 UNIMPROVED VALUE AND OVER WITH PRESENT SCALE .. .. .	34
TABLE NO. 11.—STATISTICS FOR 1886-1896-1906 .. .. .	37
TABLE NO. 12.—VALUE OF SOME OF THE PRINCIPAL EXPORTS .. .. .	37
TABLE NO. 13.—TRADE EXCHANGE BETWEEN NEW ZEALAND AND OTHER COUNTRIES .. .. .	38
TABLE NO. 14.—DEVELOPMENT OF SHIPPING TRADING TO AND FROM PLACES BEYOND NEW ZEALAND ..	38
TABLE NO. 15.—REGISTERED VESSELS BELONGING TO NEW ZEALAND .. .. .	39
TABLE NO. 16.—INCREASES FOR TWO DECENNIAL PERIODS, 1886-1896 AND 1896-1906 .. .. .	39
RESOLUTIONS FROM THE COMMITTEE OF WAYS AND MEANS .. .. .	40

STATEMENT of the RECEIPTS and EXPENDITURE of the **CONSOLIDATED**  
REVENUE

1905-1906.		RECEIPTS.						1906-1907.			
£	s. d.							£	s. d.	£	s. d.
1,278,053	12 7	Balance at beginning of Year,—						1,405,531	4 9		
		Cash in the Public Account .. .. .									
		Advances in the hands of Officers of the Government,—									
24,161	12 8	In the Colony .. .. .						37,749	1 1		
56,951	0 1	In London .. .. .						43,828	18 9		
956	18 10	On account of Imperial Pensions .. .. .						718	8 7		
913	0 1	On account of other Governments .. .. .						966	16 11		
100,000	0 0	Investment Account .. .. .									
1,461,036	4 3							1,488,794	10 1		
700,000	0 0	Less Treasury Bills outstanding .. .. .						700,000	0 0		
761,036	4 3									788,794	10 1
		Ordinary Revenue,—									
2,697,410	13 1	Customs .. .. .						2,941,039	12 10		
1,201,262	18 3	Stamps, including Postal and Telegraph Cash Receipts .. .. .						1,365,727	9 10		
385,755	16 0	Land-tax .. .. .						447,342	4 2		
261,815	11 6	Income-tax .. .. .						277,866	12 11		
98,134	19 4	Beer Duty .. .. .						107,582	2 10		
2,338,418	3 5	Railways .. .. .						2,621,396	3 6		
108,222	7 5	Registration and other Fees .. .. .						119,444	11 11		
36,738	18 0	Marine .. .. .						40,891	1 7		
195,810	13 4	Miscellaneous .. .. .						226,884	15 2		
7,323,570	0 4							8,148,174	14 9		
		Territorial Revenue,—									
32,406	1 4	Cash Land Sales .. .. .						37,308	13 0		
5,440	9 8	Deferred-payment Land Sales .. .. .						2,461	15 2		
222,942	9 4	Pastoral Runs, Rents, and Miscellaneous .. .. .						211,129	17 0		
260,789	0 4							250,900	5 2	8,399,074	19 11
7,584,359	0 8										
		Receipts in Aid,—									
		Debentures issued under "The Consolidated Stock Act, 1884,"—									
65,000	0 0	For Increases of Sinking Fund .. .. .								66,000	0 0
		Recoveries in respect of Expenditure of previous Years,—									
739	5 4	Recoupment by Land for Settlements Account of interest paid on borrowed money						13,873	3 7		
		In respect of payments made on account of South Africa Contingents .. .. .						8	8 2		
739	5 4									13,881	11 9
£8,411,134	10 3	Totals .. .. .								£9,267,751	1 9

## TREASURY BILLS

£	s. d.					£	s. d.	£	s. d.
700,000	0 0	Treasury Bills outstanding at beginning of Year .. .. .						700,000	0 0
		Treasury Bills issued during Year,—							
700,000	0 0	In renewal of Bills matured .. .. .						700,000	0 0
£1,400,000	0 0	Totals .. .. .						£1,400,000	0 0

**FUND** for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

## ACCOUNT.

1905-1906.			EXPENDITURE.			1906-1907.		
£	s.	d.				£	s.	d.
			<b>Permanent Appropriations,—</b>					
38,942	19	0	Civil List .. .. .			37,543	0	7
2,087,204	0	8	Interest and Sinking Fund .. .. .			2,132,142	7	9
310,923	18	1	Under Special Acts of the Legislature .. .. .			319,721	10	3
80,662	3	4	Subsidies paid to Local Bodies .. .. .			83,777	3	4
			<b>Amounts paid over to Local Bodies and to Deposit Accounts—</b>					
32,418	4	3	Payments under the Land Acts .. .. .			24,834	0	8
6,494	15	7	Payments under the Timber and Flax Royalties Act .. .. .			18,386	0	8
			<b>Endowments—</b>					
3,076	10	1	New Plymouth Harbour Board .. .. .			3,618	3	11
13,973	12	11	Greymouth Harbour Board .. .. .			15,256	5	0
42,448	11	11	Westport Harbour Board .. .. .			49,065	7	8
253,962	5	6	Old-age Pensions .. .. .			313,825	14	1
2,870,107	1	4				2,998,169 13 11		
			<b>Annual Appropriations,—</b>					
25,094	4	3	Class I.—Legislative Departments .. .. .			20,894	15	5
40,488	17	8	Class II.—Colonial Treasurer's Department .. .. .			43,779	16	4
576,809	12	6	Class III.—Post and Telegraph Department .. .. .			617,268	19	5
			Class IV.—Industries and Commerce and Tourist and Health Resorts Departments .. .. .			44,004 15 5		
68,131	13	1	Class V.—Old-age Pensions Department .. .. .			5,250	14	6
4,758	3	7	Class VI.—Working Railways Department .. .. .			1,849,456	18	1
1,594,919	9	1	Class VII.—Public Buildings, Domains, and Roads .. .. .			58,573	8	2
26,880	3	7	Class VIII.—Printing and Stationery Department .. .. .			42,954	19	6
43,846	3	2	Class IX.—Stamp and Deeds Department .. .. .			34,366	7	10
30,731	2	3	Class X.—Native Department .. .. .			21,210	10	7
13,754	15	5	Class XI.—Justice Department .. .. .			141,465	4	2
133,118	14	11	Class XII.—Police Department .. .. .			146,062	8	6
135,406	17	11	Class XIII.—Mines Department .. .. .			34,814	16	5
23,314	3	0	Class XIV.—Colonial Secretary's Department .. .. .			164,747	8	3
112,738	6	8	Class XV.—Crown Law Department .. .. .			3,026	14	11
2,913	2	0	Class XVI.—Defence Department .. .. .			152,764	15	8
159,459	1	11	Class XVII.—Customs Department .. .. .			48,921	10	5
47,127	5	5	Class XVIII.—Marine and Harbours and Inspection of Machinery Departments .. .. .			61,699	6	0
57,837	3	10	Class XIX.—Department of Labour .. .. .			16,249	0	11
12,219	11	2	Class XX.—Department of Lands and Survey .. .. .			165,559	18	11
177,626	6	3	Class XXI.—Department of Agriculture .. .. .			125,408	18	5
115,815	14	11	Class XXII.—Valuation Department .. .. .			30,171	10	4
30,272	0	10	Class XXIII.—Education Department .. .. .			785,988	15	4
697,956	8	7	Class XXIV.—Public Health Department .. .. .			26,276	10	3
23,215	0	3	Class XXV.—Mental Hospitals and Charitable Department .. .. .			91,398	5	3
89,878	5	5	Services not provided for .. .. .			4,489	9	1
7,920	11	2				4,736,805 18 1		
4,252,232	18	10						
500,000	0	0	Amount transferred to the Public Works Fund, in terms of section 13 of "The Appropriation Act, 1906" .. .. .			775,000 0 0		
			Amount paid to Public Trustee, in terms of section 5 of "The New Zealand Loans Act Amendment Act, 1906," for the purpose of providing the War and Defence Loans Sinking Fund .. .. .			39,950 0 0		
			<b>Balance at end of Year,—</b>					
1,405,531	4	9	Cash in the Public Account .. .. .			1,215,517	2	2
			<b>Advances in the hands of Officers of the Government—</b>					
37,749	1	1	In the Colony .. .. .			16,993	8	3
43,828	18	9	In London .. .. .			29,993	13	0
718	8	7	On account of Imperial Pensions .. .. .			563	15	7
966	16	11	On account of other Governments .. .. .			4,757	10	9
1,488,794	10	1				1,267,825	9	9
700,000	0	0	Less Treasury Bills outstanding .. .. .			550,000	0	0
788,794	10	1				717,825 9 9		
£8,411,134	10	3	Totals .. .. .			£9,267,751 1 9		

## ACCOUNT.

£	s.	d.				£	s.	d.	£	s.	d.
700,000	0	0	Treasury Bills renewed during Year .. .. .			700,000	0	0			
			Treasury Bills paid off during Year .. .. .			150,000	0	0	850,000 0 0		
700,000	0	0	Treasury Bills outstanding at end of Year .. .. .						550,000 0 0		
£1,400,000	0	0	Totals .. .. .						£1,400,000 0 0		

STATEMENT of the RECEIPTS and EXPENDITURE of the CONSOLIDATED  
STATE FORESTS

1905-1906.	RECEIPTS.	1906-1907.
£ s. d. 26,637 9 4	Balance at beginning of Year,— Cash in the Public Account .. .. .	£ s. d. 20,488 5 6
143 4 7	Advances in hands of Officers of the Government— In the Colony .. .. .	489 10 0
26,780 13 11		20,977 15 6
2,792 4 5	Rents from Lands set apart .. .. .	1,842 1 1
11,593 2 10	Miscellaneous .. .. .	18,584 0 3
14,385 7 3		20,426 1 4
£41,166 1 2	Totals .. .. .	£41,403 16 10

## STATE COAL-

£ s. d. 93,519 14 6	Balance at beginning of Year,— Cash in the Public Account .. .. .	£ s. d. 101,298 3 3
4,078 15 6	Advances in the hands of Officers of the Government— In the Colony .. .. .	3,704 1 0
350 14 10	In London .. .. .	1,876 15 2
97,949 4 10		106,878 19 5
152,438 3 10	Proceeds of sale of coal .. .. .	161,214 1 10
£250,387 8 8	Totals .. .. .	£268,093 1 3

## SCENERY PRESERVATION

£ s. d. 7,779 15 5	Balance at beginning of Year,— Cash in the Public Account .. .. .	£ s. d. 2,777 18 10
130 1 6	Advances in the hands of Officers of the Government— In the Colony .. .. .	46 19 11
7,909 17 11		2,824 18 9
..	Debentures created under "The Scenery Preservation Act, 1903" .. .. .	10,000 0 0
£7,909 17 11	Totals .. .. .	£12,824 18 9

## ACCOUNTS OF

£ s. d. 9,938 14 1	Balance at beginning of Year,— Cash in the Public Account .. .. .	£ s. d. 10,934 13 1
56 13 11	Advances in the hands of Officers of the Government— In the Colony .. .. .	75 10 3
9,995 8 0		11,010 3 4
8,016 11 1	Revenue received for Local Bodies,— Fees, Fines, &c. .. .. .	8,259 4 2
17,069 10 2	Endowments of Land, &c. .. .. .	18,853 15 4
18,979 18 10	Goldfields Revenue .. .. .	18,558 9 5
24,778 7 2	Gold Duty .. .. .	29,728 11 9
68,844 7 3		75,400 0 8
158 14 8	Counties Separate Accounts,— Revenue of Counties in which "The Counties Act, 1886," is not in full operation .. .. .	161 9 3
40,725 5 3	Advance Account,— Amount repaid by Local Bodies .. .. .	36,241 12 1
53 10 10	Ditto on account of Unauthorised Expenditure of previous years .. .. .	72 18 1
40,778 16 1		36,314 10 2
£119,777 6 0	Totals .. .. .	£122,886 3 5

No. 1—continued.

FUND for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

## ACCOUNT.

1905-1906.	EXPENDITURE.	1906-1907.
£ s. d. 20,188 5 8	Annual Appropriation,— Vote 116—State Forests Branch .. .. .	£ s. d. ..
20,488 5 6	Balance at end of Year,— Cash in the Public Account .. .. .	£ s. d. 24,951 2 11
489 10 0	Advances in the hands of Officers of the Government— In the Colony .. .. .	16,379 6 5
20,977 15 6	.. .. .	73 7 6
£41,166 1 2	Totals .. .. .	£41,403 16 10

## MINES ACCOUNT.

£ s. d. 138,608 9 3	Annual Appropriation,— Vote 117—State Coal-mines .. .. .	£ s. d. ..
..	Expenditure under section 110 of "The Coal-mines Act, 1905" .. .. .	£ s. d. 125,951 10 1
4,900 0 0	Interest on Debentures .. .. .	41,414 7 0
101,298 3 3	Balance at end of Year,— Cash in the Public Account .. .. .	4,900 0 0
3,704 1 0	Advances in the hands of Officers of the Government— In the Colony .. .. .	91,213 16 9
1,876 15 2	In London .. .. .	4,618 7 5
106,878 19 5	.. .. .	95,827 4 2
£250,387 8 8	Totals .. .. .	£268,093 1 3

## ACCOUNT.

£ s. d. 5,084 19 2	Annual Appropriation,— Vote 118—Scenery Preservation .. .. .	£ s. d. ..
2,777 18 10	Balance at end of Year,— Cash in the Public Account .. .. .	£ s. d. 9,146 16 9
46 19 11	Advances in the hands of Officers of the Government— In the Colony .. .. .	3,678 2 0
2,824 18 9	.. .. .	3,678 2 0
£7,909 17 11	Totals .. .. .	£12,824 18 9

## LOCAL BODIES.

£ s. d. 7,863 17 1	Revenue paid over to Local Bodies,— Fees, Fines, &c. .. .. .	£ s. d. 8,194 17 9	£ s. d.
17,369 12 0	Endowments of Land, &c. .. .. .	19,758 4 5	
18,784 4 9	Goldfields Revenue .. .. .	18,078 12 11	
23,825 15 10	Gold Duty .. .. .	29,541 15 2	
67,843 9 8	.. .. .	75,573 10 3	
128 0 8	Counties Separate Account,— Amount distributed amongst Local Bodies where "The Counties Act, 1886," is not in full operation .. .. .	..	203 6 6
40,795 12 4	Advance Accounts,— Payments on behalf of Local Bodies .. .. .	..	31,206 9 11
10,934 13 1	Balance at end of Year,— Cash in the Public Account .. .. .	15,814 11 0	
75 10 3	Advances in the hands of Officers of the Government— In the Colony .. .. .	88 5 9	
11,010 3 4	.. .. .	15,902 16 9	
£119,777 6 0	Totals .. .. .	..	£122,886 3 5







Table

## STATEMENT of the RECEIPTS and EXPENDITURE of the PUBLIC WORKS

1905-1906.		RECEIPTS.				1906-1907.			
£	s. d.					£	s. d.	£	s. d.
833,041	5 1	Balance at beginning of Year,—				428,019	6 2		
		Cash in Public Account .. .. .							
		Advances in the hands of Officers of the Government—							
4,123	2 8	In the Colony .. .. .				11,647	16 8		
24,506	0 5	In London .. .. .				44,631	11 3		
		Investment Account .. .. .				8 000	0 0		
861,670	8 2							492,298	14 1
		The Aid to Public Works and Land Settlement Act, 1901,—							
		Debentures due 1st December, 1906, renewed under "The New Zealand Loans Act, 1904" .. .. .				1,000	0 0		
900	0 0	Provision for Debentures due 1st December, 1904—							
		Debentures sold .. .. .							
15,000	0 0	Provision for Debentures due 1st December, 1905—							
		Debentures sold .. .. .						1,000	0 0
15,800	0 0								
		The Aid to Public Works and Land Settlement Act, 1902,—							
		Provision for Debentures due 1st December, 1906—							
		Debentures renewed under "The New Zealand Loans Act, 1904" .. .. .				657,700	0 0		
		Debentures sold .. .. .				10,000	0 0		
		Premium received on sale and renewal of debentures .. .. .				1,704	0 0		
								669,404	0 0
		The Aid to Public Works and Land Settlement Act, 1905,—							
817,913	12 6	Proceeds of debentures and scrip issued (balance £1,000,000 loan) .. .. .				192,086	7 6		
		Premium received .. .. .				9,240	9 0		
								191,326	16 6
		The Aid to Public Works and Land Settlement Act, 1906,—							
		Proceeds of scrip and debentures issued (on account £1,000,000 loan) .. .. .				943,600	0 0		
		Premium received .. .. .				4,890	0 0		
								948,490	0 0
		The Native Land Purchases Act, 1892,—							
		Debentures due 31st October, 1906, renewed under "The New Zealand Loans Act, 1904" .. .. .						125,000	0 0
1,631	19 7	Special Receipts in connection with the Ellesmere and Forsyth Reclamation and Akaroa Railway Trust .. .. .						1,559	11 10
500,000	0 0	Amount transferred from the Consolidated Fund in terms of section 13 of "The Appropriation Act, 1906" .. .. .						775,000	0 0
		The Aid to Public Works and Land Settlement Act, 1900,—							
		Provision for debentures due 1st April, 1905, £250,000—							
149,000	0 0	Debentures issued in renewal .. .. .							
101,000	0 0	Debentures sold .. .. .							
510	0 0	Premium received on sale of debentures .. .. .							
250,510	0 0								
		The Aid to Public Works and Land Settlement Act, 1904,—							
32,937	0 0	Instalments received in respect of £750,000 Loan, 4 per cent., issued in London .. .. .							
46	12 11	Interest on overdue instalments .. .. .							
32,983	12 11								
		The New Zealand Loans Act, 1904,—							
22,833	0 0	3½-per-cent. Inscribed Stock created to cover expenses of raising £1,000,000 Loan .. .. .							
1,000	0 0	Recovery on account of expenditure of previous year .. .. .							
£2,503,842	13 2	Totals .. .. .						£3,204,079	2 5

No. 1—continued.

FUND for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

1905-1906.			EXPENDITURE.				1906-1907.		
£	s.	d.					£	s.	d.
13,516	17	10	Annual Appropriations,—				16,710	5	7
1,012,403	15	1	Class XXVI.—Public Works, Departmental	..	..	..	1,227,834	2	1
2,901	17	1	.. XXVII.—Railways	..	..	..	4,663	15	1
160,214	7	1	.. XXVIII.—Utilisation of Water-power	..	..	..	226,917	18	9
4,946	0	3	.. XXIX.—Public Buildings	..	..	..	4,503	17	8
15,438	0	8	.. XXX.—Lighthouses, Harbour-works, and Harbour Defences	..	..	..	42,270	13	0
8,753	2	4	.. XXXI.—Tourist and Health Resorts	..	..	..	14,352	9	0
352,187	12	7	.. XXXII.—Immigration	..	..	..	347,469	16	4
18,532	12	6	.. XXXIII.—Roads	..	..	..	11,064	9	5
10,763	10	11	.. XXXIV.—Development of Goldfields	..	..	..	9,135	6	9
77,186	7	2	.. XXXV.—Purchase of Native Lands	..	..	..	114,068	3	3
547	9	11	.. XXXVI.—Telegraph Extension	..	..	..	695	1	2
35,568	12	0	.. XXXVII.—Rates on Native Lands	..	..	..	14,873	15	10
1,051	16	9	.. XXXVIII.—Contingent Defence	..	..	..	5,605	4	6
			.. XXXIX.—Lands Improvement	..	..	..			
1,714,012	2	2							2,040,164 18 5
8,577	19	0	Unauthorised,—						154 6 6
			Services not provided for .. .. .						
			The Aid to Public Works and Land Settlement Act, 1901,—						
300	0	0	Debentures due 1st December, 1906, renewed as per contra .. .. .				1,000	0	0
15,000	0	0	Debentures due 1st December, 1904, paid off .. .. .						
			Debentures due 1st December, 1905, paid off .. .. .						1,000 0 0
15,300	0	0							
			The Aid to Public Works and Land Settlement Act, 1902,—						
			Debentures due 1st December, 1906, renewed as per contra .. .. .				657,700	0	0
			Debentures due 1st December, 1906, redeemed .. .. .				10,000	0	0
									667,700 0 0
			The Native Land Purchases Act, 1892,—						
			Debentures due 31st October, 1906, renewed as per contra .. .. .						125,000 0 0
101,000	0	0	The Aid to Public Works and Land Settlement Act, 1900,—						
149,000	0	0	Debentures due 1st April, 1905, redeemed .. .. .						
			Debentures due 1st April, 1905, renewed .. .. .						
250,000	0	0							
			Charges and Expenses, authorised by "The New Zealand Loans Act, 1904," in respect of loans raised under—						
296	3	4	Aid to Public Works and Land Settlement Act, 1899 .. .. .						
461	19	7	Aid to Public Works and Land Settlement Act, 1900 .. .. .						
			Aid to Public Works and Land Settlement Act, 1902 .. .. .				721	3	7
3,356	10	1	Aid to Public Works and Land Settlement Act, 1903 .. .. .						
18,801	14	2	Aid to Public Works and Land Settlement Act, 1904 .. .. .						
3	15	0	Aid to Public Works and Land Settlement Act, 1905 .. .. .				8,586	16	5
			Aid to Public Works and Land Settlement Act, 1906 .. .. .				1,351	18	7
133	15	9	The New Zealand Loans Act, 1904 .. .. .						
23,653	17	11							10,659 18 7
			Balance at end of Year,—						
428,019	6	2	Cash in the Public Account .. .. .				323,071	0	0
			Advances in the hands of Officers of the Government—						
11,647	16	8	In the Colony .. .. .				15,265	0	9
44,631	11	3	In London .. .. .				21,063	18	2
8,000	0	0	Investment Account .. .. .						
492,298	14	1							359,399 18 11
£2,503,842	13	2	Totals .. .. .						£3,204,079 2 5

Table

STATEMENT of the RECEIPTS and EXPENDITURE of the **PUBLIC WORKS**

**PAEROA-WAIHI**

1905-1906.	RECEIPTS.	1906-1907.
£ s. d.		£ s. d. £ s. d.
8,861 13 7	Balance at beginning of Year,— Cash in the Public Account .. .. .	.. .. .
£8,861 13 7	Total .. .. .	.. .. .

**HUTT RAILWAY AND ROAD IMPROVEMENT ACCOUNT** for the

£ s. d.		£ s. d.	£ s. d.
12,896 11 5	Balance at beginning of Year,— Cash in the Public Account .. .. .	38,982 7 0	
..	Advances in the hands of Officers of the Government— In London .. .. .	9,050 0 0	48,032 7 0
12,896 11 5			
80,000 0 0	The Hutt Railway and Road Improvement Acts, 1903 and 1905,— Debentures issued .. .. .	.. .. .	.. .. .
£92,896 11 5	Totals .. .. .	.. .. .	£48,032 7 0

**THE RAILWAYS IMPROVEMENTS AUTHORISATION ACT ACCOUNT**

£ s. d.		£ s. d.	£ s. d.
88,437 0 0	Balance at beginning of Year,— Cash in the Public Account .. .. .	.. .. .	175,483 5 10
4,063 0 0	The Railways Improvements Authorisation Act, 1904,— In respect of 4-per-cent. issue of £92,500, raised in London .. .. .	.. .. .	
92,500 0 0	Further issue of Debentures in the Colony .. .. .	.. .. .	
4 15 1	Interest on overdue instalments .. .. .	.. .. .	
96,567 15 1			
2,327 0 0	The New Zealand Loans Act, 1904,— 3½-per-cent. Inscribed Stock, created to cover cost of raising loan in London .. .. .	.. .. .	.. .. .
£187,331 15 1	Totals .. .. .	.. .. .	£175,483 5 10

STATEMENT of the RECEIPTS and EXPENDITURE of the **CHEVIOT ESTATE ACCOUNT**

£ s. d.		£ s. d.	£ s. d.
33,711 11 6	Balance at beginning of Year,— Cash in Public Account .. .. .	.. .. .	38,122 19 5
13,377 3 7	Receipts under "The Cheviot Estate Disposition Act, 1893,"— Rents from Lands .. .. .	.. .. .	13,672 15 5
£47,088 15 1	Totals .. .. .	.. .. .	£51,795 14 10

No. 1—continued.

FUND for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

## RAILWAY ACCOUNT.

1905-1906.	EXPENDITURE.	1906-1907.
£ s. d. 8,861 13 7	Expenditure .. .. .	£ s. d. .. .. .
£8,861 13 7	Total .. .. .	.. .. .

Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

£ s. d. 44,739 4 5	Annual Appropriation,— Vote 122—Hutt Railway and Road Improvement .. .. .	£ s. d. .. .. .	£ s. d. 35,957 18 10
125 0 0	The Hutt Railway and Road Improvement Act, 1903,— Charges and Expenses .. .. .	.. .. .	.. .. .
38,982 7 0	Balance at end of Year,— Cash in the Public Account .. .. .	12,074 8 2	.. .. .
9,050 0 0	Advances in the hands of Officers of the Government— In London .. .. .	.. .. .	12,074 8 2
48,032 7 0			
£92,896 11 5	Totals .. .. .	.. .. .	£48,032 7 0

for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

£ s. d. 8,566 9 0	Vote 123—Railways Improvements .. .. .	£ s. d. .. .. .	£ s. d. 81,956 15 0
3,282 0 3	Charges and Expenses authorised by "The New Zealand Loans Act, 1904" .. .. .	.. .. .	.. .. .
175,483 5 10	Balance at end of Year,— Cash in the Public Account .. .. .	.. .. .	98,526 10 10
£187,331 15 1	Totals .. .. .	.. .. .	£175,483 5 10

for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

£ s. d. 8,866 2 6 99 13 2	Interest .. .. . Surveys, Roading, &c. .. .. .	£ s. d. 8,866 2 6 34 2 1	£ s. d. .. .. . 8,900 4 7
8,965 15 8			
38,122 19 5	Balance at end of Year,— Cash in the Public Account .. .. .	.. .. .	42,895 10 3
£47,088 15 1	Totals .. .. .	.. .. .	£51,795 14 10

Table

## STATEMENT of the RECEIPTS and EXPENDITURE of the LAND FOR SETTLEMENT T

1905-1906.		RECEIPTS.										1906-1907.			
£	s. d.											£	s. d.	£	s. d.
379,097	17 7	Balance at beginning of Year,—										3,508	7 7		
		Cash in the Public Account .. .. .													
		Advances in hands of Officers of the Government—										566	3 7		
		In the Colony .. .. .													
20,000	0 0	In London .. .. .													
317,600	0 0	Investment Account .. .. .										400,000	0 0		
716,697	17 7													404,074	11 2
473,725	0 0	The Land for Settlements Consolidation Act, 1900,—										530,040	0 0		
		Debentures sold for purchase of estates .. .. .										5,445	10 0		
		Premium on sale of Debentures .. .. .													
		Debentures, due 31st October, 1906, renewed under "The New Zealand Loans Act, 1904" .. .. .										814,766	0 0		
		Debentures, due 1st December, 1906, renewed under "The New Zealand Loans Act, 1904" .. .. .										75,000	0 0		
		Provision for Debentures due 1st November, 1906—										3,000	0 0		
		Debentures sold .. .. .													
		Provision for Debentures issued under "The Land for Settlements Act 1894 Amendment Act, 1897"—													
37,500	0 0	Debentures sold .. .. .													
38,500	0 0	Debentures issued in renewal .. .. .													
549,725	0 0													1,428,251	10 0
185,762	13 6	Receipts derived from Estates,—												204,921	5 4
		Rents, &c. .. .. .													
12,493	2 11	Other Receipts,—												16,000	0 0
		Interest on Investments held by the Land for Settlements Investment Account ..													
3,300	6 1	Credits in reduction,—													
		Bickerstaffe Estate .. .. .													
		Puhuka Estate .. .. .										4	15 0		
		Tablelands Estate .. .. .										61	11 11		
25	0 0	Willows Estate .. .. .													
3,325	6 1													66	6 11
		Recoveries,—													
25	0 0	Barnego Estate .. .. .													
1,335	15 0	Edendale Estate .. .. .													
8	0 0	Elsthorpe Estate .. .. .													
269	0 0	Epuni Estate .. .. .													
310	16 0	Lindsay Estate .. .. .										131	0 5		
		Loughnan Estate .. .. .										0	12 6		
24	16 0	Mead Estate .. .. .													
31	5 0	Normandale Estate .. .. .													
		Pareora Estate No. 2 .. .. .										351	4 2		
679	8 0	Rosewill Estate .. .. .													
		Selwyn Estate .. .. .										476	10 0		
		Toka-ora Estate .. .. .										156	9 10		
20	0 0	Tokarahi Estate .. .. .													
30	0 0	Waikakahi Estate .. .. .													
151	7 6	Windsor Park Estate .. .. .													
2,885	7 6													1,115	16 11
1,470,889	7 7	Carried forward .. .. .												2,054,429	10 4

No. 1—continued.

ACCOUNT for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

1905-1906.		EXPENDITURE.				1906-1907.		
£	s. d.					£	s. d.	
2,444	17 2	Annual Appropriations,—				2,127	9 5	
..	..	Vote 119—Land for Settlements Expenses .. ..				600	10 5	
2,444	17 2	Vote 120—Workers' Dwellings Expenses .. ..						
							2,727 19 10	
Total.		Acquirement of Estates,—				Total.		
		Name of Estate.						
432	11 1	Airedale .. .. .	Purchase-money.	Incidental Expenses.	35	2 6		
19	10 9	Annan .. .. .	..	19	13 6			
1	4 0	Argyll .. .. .	..	3	6 4			
1	7 9	Barnago .. .. .	..	..	..			
1,051	18 1	Beaumont .. .. .	..	..	..			
19	12 0	Bickerstaffe .. .. .	..	866	17 8			
3,230	10 0	Braco .. .. .	..	..	..			
..	..	Cadman .. .. .	..	122	11 2			
..	..	Carroll (R. H. Watt) .. .. .	3,855 0 0	69	0 4			
32	9 10	Clandon .. .. .	..	16	17 0			
16	13 9	Cradock .. .. .	..	52	2 6			
75,106	1 8	Duncan .. .. .	..	..	..			
0	16 0	Dyer .. .. .	..	2,512	14 3			
4,539	0 0	Eccleston .. .. .	..	9	18 8			
1,231	1 0	Eccleston No. 2 .. .. .	..	3,070	16 6			
..	..	Edendale .. .. .	..	1,540	6 8			
11	9 6	Elsthorpe .. .. .	..	6	9 8			
0	16 4	Epuni .. .. .	..	50	0 0			
194,879	19 5	Fencourt .. .. .	..	4	13 6			
58	3 5	Flaxbourne .. .. .	..	4,617	4 11			
285	5 5	Forest Gate .. .. .	..	..	..			
22,577	10 4	Glenham .. .. .	..	417	7 2			
6,091	10 3	Greenfield .. .. .	..	277	12 9			
37	8 3	Hall-Jones .. .. .	..	12	19 1			
5,942	9 0	Hatuma .. .. .	..	2	9 6			
9,747	16 11	Hawtreay .. .. .	..	134	5 1			
56	5 0	Heretaunga (A. Coles) .. .. .	43 17 6	11,419	0 7			
0	19 6	Hetana .. .. .	..	97	8 0			
3,352	2 8	Highbank .. .. .	..	8	1 2			
12,400	2 3	Hikawera .. .. .	..	61	11 10			
2	2 0	Holworthy .. .. .	..	22	13 3			
..	..	Horsley Downs .. .. .	..	..	..			
..	..	Huinga (A. Bayly) .. .. .	21,026 15 6	792	9 6			
105	0 0	Kaimahi .. .. .	..	5	5 0			
117,323	11 4	Kaputoto .. .. .	..	10	0 0			
9	8 0	Karapiro .. .. .	..	1	0 0			
27	1 0	Kinloch (S. B. Harris) .. .. .	12 12 6	6,999	3 2			
..	..	Kitchener .. .. .	..	100	0 0			
9	2 0	Kumeroa .. .. .	..	..	..			
6,607	8 0	Kurow (J. Logan) .. .. .	6,478 17 6	33	13 5			
4,991	12 6	Langdale .. .. .	..	1	4 0			
2	8 4	Lawry .. .. .	..	8,312	1 0			
144	8 0	Lindsay (A. and J. W. Harding) .. .. .	836 17 0	1,343	2 9			
..	..	Linton .. .. .	..	37	10 4			
9	17 3	Longbush .. .. .	..	37	12 9			
35	8 8	Loughnan (C. A. Loughnan, A. Jull, W. Limbrick) .. .. .	3,361 17 6	9	7 2			
33,439	7 11	Lyndon No. 1 .. .. .	..	..	..			
121	3 1	Lyndon No. 2 .. .. .	..	7	3 0			
1	1 0	Mahupuku .. .. .	..	986	6 3			
..	..	Makareao (Waihemo Grange) .. .. .	..	66	13 1			
..	..	Manga-a-toro .. .. .	..	..	..			
3	16 1	Mangapouri .. .. .	..	809	5 6			
..	..	Mangatahi .. .. .	..	845	7 4			
283	17 1	Mangawhata .. .. .	..	1	19 9			
8	6 0	Mangawhero .. .. .	..	1,852	8 9			
1	6 6	Matamata .. .. .	..	313	3 9			
5	12 9	Maungaraki .. .. .	..	..	..			
2,358	15 0	Maytown .. .. .	..	..	..			
34	8 11	Mead .. .. .	295 0 0	102	1 4			
89	18 3	Melling (E. Kingdon) .. .. .	..	..	..			
16,571	1 3	Merrivale .. .. .	..	152	5 10			
..	..	Methuen .. .. .	..	191	2 3			
41,176	13 6	Mills .. .. .	..	15	7 0			
1,475	7 3	Momona .. .. .	..	919	4 5			
44	2 0	Morice .. .. .	..	12	15 6			
..	..	Normandale .. .. .	..	..	..			
6	10 5	North Bank .. .. .	..	83	0 2			
..	..	Opouriao .. .. .	..	..	..			
..	..	Otahu .. .. .	..	4	16 2			
1	6 6	Otanga .. .. .	..	0	5 0			
2,500	0 0	Pawaho .. .. .	..	41	6 2			
..	..	Pitt .. .. .	..	..	..			
568,514	14 9	Carried forward .. .. .	35,910 17 6	49,532	18 11	85,443	16 5	2,727 19 10





No. 1—continued.

ACCOUNT for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906—continued.

1905-1906.			EXPENDITURE.			1906-1907.			
£	s.	d.		£	s.	d.	£	s.	d.
568,514	14	9	Brought forward .. ..	35,910	17	6	49,592	18	11
							85,443	16	5
									2,727 19 10
			Acquirement of Estates—continued.						
			Name of Estate.	Purchase-money.		Incidental Ex. enses.	Total.		
122	2	2	Plumer .. ..	..		140 15 10	140 15 10		
..	..	..	Plunket .. ..	..		341 19 5	341 19 5		
2	8	9	Pomahaka .. ..	..		..	..		
2,096	10	0	Pourere (Nairn Bros.) .. ..	18,667 1 3	2 8 0	..	18,669 9 3		
66	8	7	Prescot .. ..	..	149 14 5	..	149 14 5		
..	..	..	Puhuka .. ..	..	3 8 2	..	3 8 2		
..	..	..	Pukekura .. ..	..	5 0 0	..	5 0 0		
0	12	4	Rangiatea .. ..	..	6 13 8	..	6 13 8		
1	16	0	Raureka .. ..	..	..	..	..		
0	9	0	Ringway .. ..	..	..	..	..		
2,218	2	11	Roimata .. ..	..	..	..	..		
..	..	..	Rosewill .. ..	..	1,851 18 7	..	1,851 18 7		
68,861	0	11	St. Helen's .. ..	..	5 12 6	..	5 12 6		
133	12	1	Selwyn .. ..	..	8,019 16 0	..	8,019 16 0		
10	14	2	Spotswood .. ..	..	27 3 7	..	27 3 7		
85,926	3	1	Starborough .. ..	..	..	..	..		
190	2	5	Steward (Receiver of Land Revenue, Dunedin) ..	792 11 0	2,086 13 0	..	2,879 4 0		
70	11	0	Tablelands .. ..	..	46 12 4	..	46 12 4		
145	0	0	Tamai .. ..	..	81 6 0	..	81 6 0		
35,221	7	4	Tarawahi .. ..	..	50 0 0	..	50 0 0		
..	..	..	Tawaha .. ..	..	276 8 3	..	276 8 3		
2	4	9	Teasdale (New Zealand Church Mission Trust) ..	6,500 0 0	180 0 0	..	6,680 0 0		
..	..	..	Toka-ora .. ..	..	8 11 10	..	8 11 10		
0	6	6	Tokarahi .. ..	..	32 19 8	..	32 19 8		
..	..	..	Tomoana .. ..	..	..	..	..		
543	18	9	Totara (New Zealand and Australian Land Com- pany, Limited) .. ..	50,183 1 1	149 9 2	..	50,332 10 3		
21,881	15	7	Waari .. ..	..	190 4 8	..	190 4 8		
11	9	9	Waddington .. ..	..	888 12 7	..	888 12 7		
..	..	..	Waikakahi .. ..	..	16 10 11	..	16 10 11		
..	..	..	Waimana .. ..	..	586 2 4	..	586 2 4		
0	5	6	Waimarama (Hikatoa and Wiremu Whatakorari) ..	4,924 10 0	39 12 0	..	4,964 2 0		
977	0	11	Wangapeka .. ..	..	46 7 9	..	46 7 9		
30,365	13	9	Wharenui .. ..	..	32 9 0	..	32 9 0		
..	..	..	Wigan .. ..	..	394 2 4	..	394 2 4		
3,288	1	3	Wilford (Mudgway Estate Company, Limited) ..	350 0 0	299 3 8	..	649 3 8		
..	..	..	Willows .. ..	..	70 14 0	..	70 14 0		
..	..	..	Windle .. ..	..	5,386 10 5	..	5,386 10 5		
820,652	12	3		117,328 0 10	70,949 19 0	188,277 19 10			
..			The Land for Settlements Act, 1892,— Debentures matured 31st October, 1906, renewed .. ..	..	..	..	188,277 19 10		
..							45,276 0 0		
..			The Land for Settlements Act, 1894,— Debentures matured 31st October, 1906, renewed .. ..	..	..	..	769,490 0 0		
10,000	0	0	The Land for Settlements Consolidation Act, 1900,— Debentures redeemed— Due 1st November, 1906 .. ..	..	..	3,000 0 0			
10,000	0	0	Due 1st November, 1905 .. ..	..	..	..	..		
..	..	..	Due 1st February, 1906 .. ..	..	..	..	..		
..	..	..	Debentures renewed— Due 1st December, 1906, as per contra .. ..	..	..	75,000 0 0			
17,500	0	0	The Land for Settlements Act 1894 Amendment Act, 1897 — Debentures redeemed .. ..	..	..	..	78,000 0 0		
38,500	0	0	Debentures renewed .. ..	..	..	..	..		
76,000	0	0							
..			Amount paid to the Public Trustee in terms of section 5 of "The New Zealand Loans Act Amendment Act, 1906," for the purpose of providing a sinking fund for repayment of securities issued under the Land for Settlements Acts ..	..	..	..	50,165 0 0		
4,957	3	5	Charges and Expenses on issue of Debentures .. ..	..	..	..	1,378 8 6		
162,760	3	7	Interest recouped to Consolidated Fund in respect of Debentures issued .. ..	..	..	..	188,012 13 0		
..			Unauthorised .. ..	..	..	..	1,781 9 10		
3,508	7	7	Balance at end of Year,— Cash in the Public Account .. ..	..	..	249,320 4 4			
566	3	7	Advances in the hands of Officers of the Government— In the Colony .. ..	..	..	..	30,000 0 0		
400,000	0	0	In London .. ..	..	..	400,000 0 0			
404,074	11	2	Investment Account .. ..	..	..	..	729,920 4 4		
£1,470,889	7	7	Totals .. ..	..	..	..	£2,054,429 10 4		

## STATEMENT of the RECEIPTS and EXPENDITURE of the MAORI LAND SETTLEMENT

1905-1906.		RECEIPTS.						1906-1907.	
£	s. d.							£	s. d.
..	..	Balance at beginning of Year,—						..	..
		Cash in the Public Account	..	..	..	..	..	135,988	7 4
		The Maori Land Settlement Act, 1905—							
134,025	0 0	Debentures and scrip issued	..	..	..	..	..	65,975	0 0
2,000	0 0	Premium received	..	..	..	..	..	1,000	0 0
									66,975 0 0
136,025	0 0								
£136,025	0 0	Totals	..	..	..	..	..	£202,963	7 4

## STATEMENT of the RECEIPTS and EXPENDITURE of the CONVERSION

£	s. d.							£	s. d.	£	s. d.
1,137	11 8	Balance at beginning of Year,—						8,377	14 5		
		Cash in the Public Account	..	..	..	..	..				
1,824	16 7	In the hands of Stock Agents—						485	4 6	8,862	18 11
		Cash .. .. .	..	..	..	..	..				
2,962	8 3										
		3½-per-cent. Inscribed Stock,—									
750,000	0 0	Issued for redemption of Debentures	..	..	..	..	..	241,700	0 0		
907,323	0 0	Issued for conversion of Debentures..	..	..	..	..	..	600,266	0 0		
6,590	0 0	Issued for expenses of conversion	..	..	..	..	..	..		841,966	0 0
1,663,913	0 0										
		3-per-cent. Inscribed Stock,—									
..		Issued for redemption of Debentures	..	..	..	..	..	75,555	11 1		
..		Issued for expenses of conversion	..	..	..	..	..	10,580	0 0	86,135	11 1
..		Premium received on sale of 3½-per-cent. Stock	..	..	..	..	..	..		50	0 0
£1,666,875	8 3	Totals	..	..	..	..	..	..		£937,014	10 0

No. 1—continued.

ACT ACCOUNT for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

1905-1906.	EXPENDITURE.	1906-1907.
£ s. d.		£ s. d.
..	Vote 121—Maori Land Settlement Expenses .. .. .	1,604 7 5
36 12 8	Charges and Expenses on issue of Debenture under authority of "The New Zealand Loans Act, 1904" .. .. .	767 10 0
..	Purchase of Land .. .. .	94,731 1 7
..	Unauthorised .. .. .	9,286 3 9
135,988 7 4	Balance at end of Year,— Cash in the Public Account .. .. .	95,687 7 0
..	Advances in the hands of officers of the Government— In the colony .. .. .	886 17 7
£136,025 0 0	Totals .. .. .	£202,963 7 4

ACCOUNT for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

£ s. d.		£ s. d.	£ s. d.
..	Debentures redeemed,—		
..	Aid to Public Works and Land Settlement Act, 1900; due 1st April, 1906 ..	69,700 0 0	
..	Aid to Public Works and Land Settlement Act, 1902; due 1st December, 1906 ..	79,100 0 0	
..	Land for Settlements Consolidation Act, 1900—		
..	Due 30th June, 1906 .. .. .	50,000 0 0	
..	Due 1st December, 1906 .. .. .	25,000 0 0	
..	Due 1st March, 1907 .. .. .	25,000 0 0	
53,600 0 0	Consolidated Loan Act, 1867, 5 per cent. (annual drawing) .. .. .	68,000 0 0	
21,000 0 0	District Railways Purchasing Act, 1885 .. .. .	..	
500,000 0 0	Aid to Public Works and Land Settlement Act, 1899 .. .. .	..	
150,000 0 0	Midland Railway Petition Settlement Act, 1902 .. .. .	..	
724,600 0 0			316,800 0 0
106,090 0 0	Debentures converted into 3½-per-cent. Inscribed Stock,—		
..	Government Advances to Settlers Act, 1894 ..	140,000	£
..	Land for Settlements Consolidation Act, 1900 ..	10,000	Par
79,310 0 0	Land for Settlements Consolidation Act, 1900 ..	4,500	103 135
..	Aid to Public Works and Land Settlement Act, 1900 ..	105,300	Par ..
..	Aid to Public Works and Land Settlement Act, 1900 ..	21,500	103 645
91,979 0 0	Aid to Public Works and Land Settlement Act, 1903 ..	68,200	103 2,046
..	Aid to Public Works and Land Settlement Act, 1904 ..	161,800	{ 101 } 4,770
..	Aid to Public Works and Land Settlement Act, 1905 ..	54,000	103 1,620
..	Hutt Railway and Road Improvement Acts, 1903 and 1905 ..	25,000	103 750
206,000 0 0	Aid to Public Works and Land Settlement Act, 1899 ..	..	..
332,600 0 0	Consolidated Stock Act, 1884 .. .. .	..	..
76,100 0 0	District Railways Purchasing Act, 1885 .. .. .	..	..
15,244 0 0	Railways Improvement Authorisation Act, 1904 .. .. .	..	..
907,323 0 0		590,300	.. 9,966
7,516 17 3	Expenses Account,—		
7,532 19 0	Brokerage and Commission .. .. .	..	50 0 0
10,238 17 3	Discount .. .. .	..	8,692 19 1
789 10 4	Stamp Duty .. .. .	..	5,737 1 3
11 5 6	Rent and Office Expenses .. .. .	..	881 14 7
26,089 9 4	Law Costs .. .. .	..	..
8,377 14 5	Balance at end of Year,—		
485 4 6	Cash in the Public Account .. .. .	..	..
..	In the hands of Stock Agents—		
..	Cash .. .. .	..	£266 8 8
..	In the hands of High Commissioner—		
..	3½-per-cent. Stock for sale .. .. .	102,000	0 0
8,862 18 11	Less cash overdrawn .. .. .	..	..
£1,666,875 8 3	Totals .. .. .	..	£937,014 10 0

Table

STATEMENT of the RECEIPTS and EXPENDITURE of the GOVERNMENT

1905-1906.		RECEIPTS.		1906-1907.			
£	s. d.	As from 15th November, 1906.		£	s. d.	£	s. d.
..		Amounts transferred from the Government Advances to Settlers Account to the Public Account .. .. .		90,365	10 8		
..		Receipts, including Instalments, Interest, Sinking Fund, &c. .. .. .		171,952	7 7	262,317	18 3
..		The Government Advances to Settlers Act, 1906— Proceeds of Debentures created .. .. .		..		50,000	0 0
		Total .. .. .		..		£312,317	18 3

STATEMENT of the RECEIPTS and EXPENDITURE of the GOVERNMENT

£ s. d.	Valuation fees .. .. .	£ s. d.	£ s. d.
..	.. .. .	..	61 17 6
..	The Government Advances to Workers Act, 1906,— Proceeds of Debentures issued .. .. .	..	20,000 0 0
	Total .. .. .	..	£20,061 17 6

STATEMENT of the RECEIPTS and EXPENDITURE of the LOANS TO LOCAL BODIES

£ s. d.	Balance at beginning of Year,— Cash in the Public Account .. .. .	£ s. d.	£ s. d.
4,970 15 9	Advances in hands of Officers of the Government— In the Colony .. .. .	779 12 2	
549 19 5	.. .. .	4 0 0	783 12 2
5,520 15 2			
151,000 0 0	The Local Bodies' Loans Act, 1901,— Debentures created .. .. .	..	180,000 0 0
	Repayments under sections 61 and 70 of "The Local Bodies' Loans Act, 1901,"— Counties— Kiwitea .. .. .	321 7 3	
	Stratford .. .. .	30 3 2	
6 19 4	Road Boards— Te Horo .. .. .	..	
	Manganui .. .. .	117 4 9	
9 15 7	Boroughs— Temuka .. .. .	..	
113 13 11	Whangarei .. .. .	144 7 7	618 2 9
130 8 10			
156,651 4 0	Carried forward .. .. .	..	181,396 14 11

No. 1—continued.

**ADVANCES TO SETTLERS ACCOUNT** for the Year ended 31st March, 1907.

1905-1906.		EXPENDITURE.				1906-1907.			
£	s. d.	As from 15th November, 1906.				£	s. d.	£	s. d.
..		Vote No. 129—Office management expenses	..	..	..	..		64,864	9 3
..		Payments made on account of advances on mortgage (£282,380)	..	..	..	..		284,514	8 10
..		Balance at end of Year,—				..		12,939	0 2
		Cash in the Public Account	..	..	..	..		£312,317	18 3
		Total	..	..	..	..			

**ADVANCES TO WORKERS ACCOUNT** for the Year ended 31st March, 1907.

£	s. d.		£	s. d.	£	s. d.
..		Office Management Expenses	..		347	12 10
..		Payments made on account of advances on mortgage (£5,490)	..		4,170	16 0
..		Balance at end of Year—			15,548	8 8
		Cash in the Public Account	..		£20,061	17 6
		Total	..			

**ACCOUNT** for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

£	s.	d.	Grants under "The Local Bodies' Loans Act, 1901,"—							£	s.	d.	£	s.	d.
			Counties—												
1,800	0	0	Akitio	..	..	..	..	..	..	..	100	0	0		
2,150	0	0	Bruce	..	..	..	..	..	..	..	450	0	0		
150	0	0	Clifton	..	..	..	..	..	..	..	2,000	0	0		
1,500	0	0	Clutha	..	..	..	..	..	..	..	5,830	0	0		
5,200	0	0	Cook	..	..	..	..	..	..	..	500	0	0		
..			Egmont	..	..	..	..	..	..	..	350	0	0		
810	0	0	Eketahuna	..	..	..	..	..	..	..	3,080	0	0		
2,800	0	0	Featherston	..	..	..	..	..	..	..	1,601	0	0		
..			Grey	..	..	..	..	..	..	..	3,500	0	0		
1,500	0	0	Hawera	..	..	..	..	..	..	..	2,000	0	0		
150	0	0	Hobson	..	..	..	..	..	..	..	3,158	0	0		
2,100	0	0	Horowhenua	..	..	..	..	..	..	..	1,750	0	0		
250	0	0	Kairanga	..	..	..	..	..	..	..	5,938	0	0		
4,401	0	0	Kiwitea	..	..	..	..	..	..	..	600	0	0		
..			Levels	..	..	..	..	..	..	..	500	0	0		
..			Mackenzie	..	..	..	..	..	..	..	1,250	0	0		
1,900	0	0	Manawatu	..	..	..	..	..	..	..	5,200	0	0		
2,300	0	0	Masterton	..	..	..	..	..	..	..	..				
150	0	0	Mauriceville	..	..	..	..	..	..	..	1,700	0	0		
..			Ohinemuri	..	..	..	..	..	..	..	1,000	0	0		
1,000	0	0	Opotiki	..	..	..	..	..	..	..	5,450	0	0		
..			Oroua	..	..	..	..	..	..	..	4,620	0	0		
..			Otamatea	..	..	..	..	..	..	..	1,700	0	0		
920	0	0	Pahiatua	..	..	..	..	..	..	..	1,050	0	0		
1,400	0	0	Pohangina	..	..	..	..	..	..	..	4,400	0	0		
2,200	0	0	Raglan	..	..	..	..	..	..	..	5,980	0	0		
6,000	0	0	Rangitikei	..	..	..	..	..	..	..	..				
1,750	0	0	Selwyn	..	..	..	..	..	..	..	2,839	0	0		
6,000	0	0	Stratford	..	..	..	..	..	..	..	50	0	0		
1,077	0	0	Tairi	..	..	..	..	..	..	..	2,950	0	0		
4,000	0	0	Taranaki	..	..	..	..	..	..	..	1,000	0	0		
..			Tauranga	..	..	..	..	..	..	..	500	0	0		
..			Waiaapu	..	..	..	..	..	..	..	1,481	0	0		
175	0	0	Waimarino	..	..	..	..	..	..	..	600	0	0		
..			Waimea	..	..	..	..	..	..	..	..				
1,000	0	0	Waipa	..	..	..	..	..	..	..	1,100	0	0		
5,165	0	0	Waipawa	..	..	..	..	..	..	..	1,419	0	0		
100	0	0	Wairarapa South	..	..	..	..	..	..	..	2,950	0	0		
2,900	0	0	Wairoa	..	..	..	..	..	..	..	..				
129	7	5	Waitaki	..	..	..	..	..	..	..	1,200	0	0		
250	0	0	Waitotara	..	..	..	..	..	..	..	..				
5,530	0	0	Weber	..	..	..	..	..	..	..	..				
230	0	0	Whakatane	..	..	..	..	..	..	..	..				
60	0	0	Woodville	..	..	..	..	..	..	..	..				
67,047	7	5	Carried forward	..	..	..	..	..	..	..	..			79,796	0 0
														79,796	0 0

STATEMENT of the RECEIPTS and EXPENDITURE of the **LOANS TO LOCAL BODIES**

1905-1906.		RECEIPTS.					1906-1907.	
£	s. d.						£	s. d.
156,651	4 0	Brought forward	..	..	..	..	..	181,896 14 11

No. 1—continued.

ACCOUNT for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906—continued.

1905-1906.		EXPENDITURE.						1906-1907.	
£	s. d.							£	s. d.
67,047	7 5	Brought forward .. .. .						..	..
Grants under "The Local Bodies' Loans Act, 1901"—continued.									
Boroughs—									
1,200	0 0	Akaroa	..	..	..	..	..	..	120 0 0
..	..	Balclutha	..	..	..	..	..	1,000	0 0
7,250	0 0	Carterton	..	..	..	..	..	1,000	0 0
..	..	Dannevirke	..	..	..	..	..	1,600	0 0
..	..	Eltham	..	..	..	..	..	1,600	0 0
6,736	0 0	Feilding	..	..	..	..	..	1,323	0 0
300	0 0	Foxton	..	..	..	..	..	..	..
1,900	0 0	Gisborne	..	..	..	..	..	2,005	0 0
500	0 0	Greymouth	..	..	..	..	..	2,000	0 0
1,000	0 0	Hamilton	..	..	..	..	..	..	..
500	0 0	Kaitangata	..	..	..	..	..	..	..
1,500	0 0	Lower Hutt	..	..	..	..	..	..	..
600	0 0	New Plymouth	..	..	..	..	..	..	..
..	..	Oamaru	..	..	..	..	..	4,000	0 0
8,600	0 0	Pahiatua	..	..	..	..	..	1,200	0 0
600	0 0	Petone	..	..	..	..	..	8,100	0 0
200	0 0	Ross	..	..	..	..	..	..	..
180	0 0	Stratford	..	..	..	..	..	..	..
..	..	Waihi	..	..	..	..	..	4,000	0 0
500	0 0	Westport	..	..	..	..	..	2,000	0 0
26,566	0 0								
Road Boards—									
2,500	0 0	Akaroa and Wainui	..	..	..	..	..	500	0 0
690	0 0	Arai	..	..	..	..	..	..	..
..	..	Awatere	..	..	..	..	..	2,000	0 0
1,000	0 0	Barrett	..	..	..	..	..	500	0 0
400	0 0	Eden Terrace	..	..	..	..	..	..	..
..	..	Egmont	..	..	..	..	..	1,000	0 0
550	0 0	Frankley	..	..	..	..	..	..	..
..	..	Hangaroa	..	..	..	..	..	600	0 0
900	0 0	Heathcote	..	..	..	..	..	..	..
..	..	Kaukatea	..	..	..	..	..	250	0 0
1,760	0 0	Manganui	..	..	..	..	..	1,000	0 0
..	..	Mangawhero	..	..	..	..	..	200	0 0
800	0 0	Mataongaonga	..	..	..	..	..	..	..
800	0 0	Moa	..	..	..	..	..	1,700	0 0
..	..	Okato	..	..	..	..	..	700	0 0
..	..	Otaki	..	..	..	..	..	200	0 0
363	0 0	Papakura	..	..	..	..	..	..	..
1,724	0 0	Parihaka	..	..	..	..	..	1,715	0 0
727	0 0	Porangahau	..	..	..	..	..	..	..
400	0 0	Riccarton	..	..	..	..	..	1,410	0 0
..	..	Tataraimaka	..	..	..	..	..	1,500	0 0
..	..	Upper Wangaehu	..	..	..	..	..	2,150	0 0
..	..	Waikohu	..	..	..	..	..	1,900	0 0
789	0 0	Waimate	..	..	..	..	..	455	0 0
300	0 0	Waipipi	..	..	..	..	..	700	0 0
400	0 0	Waitara West	..	..	..	..	..	800	0 0
600	0 0	Waiuku	..	..	..	..	..	..	..
400	0 0	Waiwakaiho	..	..	..	..	..	250	0 0
1,200	0 0	Whangamarino	..	..	..	..	..	278	0 0
16,303	0 0								
Town Boards—									
300	0 0	Bull's	..	..	..	..	..	70	0 0
..	..	Eketahuna	..	..	..	..	..	200	0 0
200	0 0	Otautau	..	..	..	..	..	..	..
500	0 0								
River Board—									
5,000	0 0	Hutt	..	..	..	..	..	..	5,000 0 0
Drainage Boards—									
200	0 0	Berwick	..	..	..	..	..	1,200	0 0
700	0 0	Eltham	..	..	..	..	..	900	0 0
..	..	Fencourt	..	..	..	..	..	..	..
600	0 0	Maungatua	..	..	..	..	..	900	0 0
..	..	Ohaupo	..	..	..	..	..	1,050	0 0
..	..	Pyramid Block	..	..	..	..	..	657	0 0
..	..	Te Rapa	..	..	..	..	..	400	0 0
..	..	Wainono	..	..	..	..	..	300	0 0
150	0 0	West Taieri	..	..	..	..	..	..	..
1,650	0 0								
117,066	7 5	Carried forward .. .. .						..	..
								133,629 0 0	

Table

STATEMENT of the RECEIPTS and EXPENDITURE of the **LOANS TO LOCAL BODIES**

1905-1906.	RECEIPTS.						1906-1907.	
£ s. d. 156,651 4 0	Brought forward .. ... ..						£ s. d. ..	£ s. d. 181,396 14 11
£156,651 4 0	Totals .. .. .						..	£181,396 14 11

STATEMENT of the RECEIPTS and EXPENDITURE of the **GOVERNMENT ADVANCES TO SETTLERS**

£ s. d. 310,000 0 0	The Government Advances to Settlers Act, 1894,—						£ s. d. ..	£ s. d. 100,000 0 0
4,688 1 3	Debentures issued .. .. .						..	..
£314,688 1 3	Investments realised .. .. .						..	£100,000 0 0
	Totals .. .. .						..	

STATEMENT of the RECEIPTS and EXPENDITURE of the **BANK OF NEW ZEALAND ACT,**

£ s. d. 500,000 0 0	Balance at beginning of Year,—						£ s. d. ..	£ s. d. 500,000 0 0
	Investment Account .. .. .						..	..
£500,000 0 0	Totals .. .. .						..	£500,000 0 0

STATEMENT of the RECEIPTS and EXPENDITURE of the **NEW ZEALAND CONSOLS**

£ s. d. 284 1 1	Balance at beginning of Year,—						£ s. d. 1 1 1	£ s. d. 476,851 1 1
475,450 0 0	Cash in Deposit Account .. .. .						476,850 0 0	..
475,734 1 1	Investment Account .. .. .						..	1,384 0 0
1,117 0 0	Deposits inscribed .. .. .						..	£478,235 1 1
£476,851 1 1	Totals .. .. .						..	

The Treasury, Wellington, 26th April, 1907.



No. 1—continued.

**ACCOUNT** for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

1905-1906.	EXPENDITURE.	1906-1907.
£ s. d. 117,066 7 5	Brought forward .. .. .	£ s. d. 133,629 0 0
38,801 4 5	Annual Appropriation,— Vote 124—Roads to open up Crown lands .. .. .	47,370 14 8
779 12 2	Balance at end of Year,— Cash in the Public Account .. .. .	397 0 8
4 0 0	Advances in hands of Officers of the Government— In the Colony .. .. .	397 0 8
783 12 2		
£156,651 4 0	Totals .. .. .	£181,396 14 11

**OFFICE LOAN ACCOUNT** for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

£ s. d. 214,688 1 3	Amount paid over to Government Advances to Settlers Office Account .. .. .	£ s. d. 100,000 0 0
100,000 0 0	Temporary Advances paid off .. .. .	..
£314,688 1 3	Totals .. .. .	£100,000 0 0

**1903. ACCOUNT** for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

£ s. d. 500,000 0 0	Balance at end of Year,— Investment Account— 75,000 preference shares issued by the Bank of New Zealand .. .. .	£ s. d. 500,000 0 0
£500,000 0 0	Totals .. .. .	£500,000 0 0

**ACCOUNT** for the Year ended 31st MARCH, 1907, compared with the Financial Year ended 31st MARCH, 1906.

£ s. d. 1 1 1 476,850 0 0	Balance at end of Year,— Cash in Deposit Account .. .. . Investment Account .. .. .	£ s. d. 10 1 1 478,225 0 0	£ s. d. 478,235 1 1
£476,851 1 1	Totals .. .. .	..	£478,235 1 1

ROBERT J. COLLINS,  
Secretary to the Treasury.

R. B. VINCENT,  
Accountant to the Treasury

Table No. 1—continued.  
SUMMARY of BALANCES on 31st MARCH, 1907.

	BALANCES.			CASH.		ADVANCES.		INVESTMENTS.		TOTAL.	
	£	s. d.		£	s. d.	£	s. d.	£	s. d.	£	s. d.
CONSOLIDATED FUND:—			CONSOLIDATED FUND:—								
Ordinary Revenue Account*	1,267,825	9 9	Ordinary Revenue Account*	1,215,517	2 2	52,308	7 7			1,267,825	9 9
State Forests Account ..	16,452	13 11	State Forests Account ..	16,379	6 5	73	7 6			16,452	13 11
State Coal-mines Account ..	95,827	4 2	State Coal-mines Account ..	91,213	16 9	4,613	7 5			95,827	4 2
Scenery Preservation Account ..	3,678	2 0	Scenery Preservation Account ..	3,678	2 0					3,678	2 0
Accounts of Local Bodies ..	15,902	16 9	Accounts of Local Bodies ..	15,814	11 0	88	5 9			15,902	16 9
Deposit Accounts ..	199,941	0 0	Deposit Accounts ..	188,680	0 10	61,260	19 2			199,941	0 0
	1,599,627	6 7		1,481,282	19 2	118,344	7 5			1,599,627	6 7
PUBLIC WORKS FUND ..	359,399	18 11	PUBLIC WORKS FUND ..	323,071	0 0	36,328	18 11			359,399	18 11
MAORI LAND SETTLEMENT ACT AC- COUNT ..	96,574	4 7	MAORI LAND SETTLEMENT ACT AC- COUNT ..	95,687	7 0	886	17 7			96,574	4 7
HUTT RAILWAY AND ROAD IM- PROVEMENT ACCOUNT ..	12,074	8 2	HUTT RAILWAY AND ROAD IM- PROVEMENT ACCOUNT ..	12,074	8 2					12,074	8 2
THE RAILWAYS IMPROVEMENTS AUTHORISATION ACT ACCOUNT ..	98,526	10 10	THE RAILWAYS IMPROVEMENTS AUTHORISATION ACT ACCOUNT ..	98,526	10 10					98,526	10 10
CHEVIOT ESTATE ACCOUNT ..	42,895	10 3	CHEVIOT ESTATE ACCOUNT ..	42,895	10 3					42,895	10 3
LAND FOR SETTLEMENTS ACCOUNT ..	729,320	4 4	LAND FOR SETTLEMENTS ACCOUNT ..	249,320	4 4	80,000	0 0	400,000	0 0	729,320	4 4
CONVERSION ACCOUNT ..	5,086	15 1	CONVERSION ACCOUNT ..	Cr. 97,179	13 7	102,266	8 8			5,086	15 1
LOANS TO LOCAL BODIES ACCOUNT ..	397	0 8	LOANS TO LOCAL BODIES ACCOUNT ..	397	0 8					397	0 8
NEW ZEALAND CONSOLS ACCOUNT ..	478,235	1 1	NEW ZEALAND CONSOLS ACCOUNT ..	10	1 1			478,225	0 0	478,235	1 1
BANK OF NEW ZEALAND ACT, 1903, ACCOUNT ..	500,000	0 0	BANK OF NEW ZEALAND ACT, 1903, ACCOUNT ..					500,000	0 0	500,000	0 0
GOVERNMENT ADVANCES TO SET- TLERS ACCOUNT ..	12,939	0 2	GOVERNMENT ADVANCES TO SET- TLERS ACCOUNT ..	12,939	0 2					12,939	0 2
GOVERNMENT ADVANCES TO WORK- ERS ACCOUNT ..	15,543	8 8	GOVERNMENT ADVANCES TO WORK- ERS ACCOUNT ..	15,543	8 8					15,543	8 8
REMITTANCES TO LONDON ACCOUNT ..	Dr. 1,455,000	0 0	REMITTANCES TO LONDON ACCOUNT ..	Cr. 1,455,000	0 0					Cr. 1,455,000	0 0
Total ..	2,490,619	9 4	Totals ..	774,567	16 9	337,826	12 7	1,378,225	0 0	2,490,619	9 4

\* Against this Treasury Bills amounting to £550,000 are outstanding.

Table No. 2.

COMPARATIVE STATEMENT of the Estimated and Actual RECEIPTS and EXPENDITURE of the CONSOLIDATED FUND (REVENUE ACCOUNT) for the Financial Year ended 31st March, 1907.

	ESTIMATED.	ACTUAL.	DIFFERENCES.	
			More than Estimate.	Less than Estimate.
RECEIPTS.				
REVENUE ACCOUNT:—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Customs .. .. .	2,700,000 0 0	2,941,039 12 10	241,039 12 10	..
Railways .. .. .	2,500,000 0 0	2,621,396 3 6	121,396 3 6	..
Stamps* .. .. .	1,243,500 0 0	1,365,727 9 10	122,227 9 10	..
Land-tax .. .. .	405,000 0 0	447,342 4 2	42,342 4 2	..
Income-tax .. .. .	262,000 0 0	277,866 12 11	15,866 12 11	..
Beer Duty .. .. .	98,500 0 0	107,582 2 10	9,082 2 10	..
Registration and other Fees .. .. .	110,000 0 0	119,444 11 11	9,444 11 11	..
Marine .. .. .	37,000 0 0	40,891 1 7	3,891 1 7	..
Miscellaneous .. .. .	200,000 0 0	226,884 15 2	26,884 15 2	..
Territorial Revenue .. .. .	245,000 0 0	250,900 5 2	5,900 5 2	..
	7,801,000 0 0	8,399,074 19 11	598,074 19 11	..
Sinking Fund Increases .. .. .	66,000 0 0	66,000 0 0	..	..
Recoveries on account of Expenditure of previous years .. .. .	..	13,881 11 9	13,881 11 9	..
Totals .. .. .	7,867,000 0 0	8,478,956 11 8	611,956 11 8	..
EXPENDITURE.				
REVENUE ACCOUNT:—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Permanent Appropriations,—				
Civil List .. .. .	34,900 0 0	37,543 0 7	2,643 0 7	..
Interest and Sinking Fund .. .. .	2,136,046 0 0	2,132,142 7 9	..	3,903 12 3
Under Special Acts .. .. .	300,052 0 0	319,721 10 3	19,669 10 3	..
Subsidies paid to Local Bodies .. .. .	80,000 0 0	83,777 3 4	3,777 3 4	..
Territorial Revenue .. .. .	40,800 0 0	43,220 1 4	2,420 1 4	..
Endowments .. .. .	69,200 0 0	67,939 16 7	..	1,260 3 5
Old-age Pensions .. .. .	350,000 0 0	313,825 14 1	..	36,174 5 11
	3,010,998 0 0	2,998,169 13 11	28,509 15 6	41,338 1 7
Annual Appropriations,—				
Legislative .. .. .	28,175 0 0	20,894 15 5	..	7,280 4 7
Colonial Treasurer .. .. .	49,179 0 0	43,779 16 4	..	5,399 3 8
Postmaster-General .. .. .	621,880 0 0	617,268 19 5	..	4,611 0 7
Industries and Commerce and Tourists .. .. .	52,551 0 0	44,004 15 5	..	8,546 4 7
Old age Pensions .. .. .	5,710 0 0	5,250 14 6	..	459 5 6
Working Railways .. .. .	1,891,124 0 0	1,849,456 18 1	..	41,667 1 11
Minister for Public Works .. .. .	64,437 0 0	58,573 8 2	..	5,863 11 10
Printing and Stationery .. .. .	43,319 0 0	42,954 19 6	..	364 0 6
Commissioner of Stamps .. .. .	34,734 0 0	34,366 7 10	..	367 12 2
Native Department .. .. .	27,368 0 0	21,210 10 7	..	6,157 9 5
Minister of Justice .. .. .	138,650 0 0	141,465 4 2	2,815 4 2	..
Police Department .. .. .	151,746 0 0	146,062 8 6	..	5,683 11 6
Minister of Mines .. .. .	85,083 0 0	34,814 16 5	..	268 3 7
Colonial Secretary .. .. .	165,868 0 0	164,747 8 3	..	1,120 11 9
Crown Law Department .. .. .	3,080 0 0	3,026 14 11	..	53 5 1
Defence Department .. .. .	170,905 0 0	152,764 15 8	..	18,140 4 4
Commissioner of Trade and Customs .. .. .	50,807 0 0	48,921 10 5	..	1,885 9 7
Marine and Harbours, &c. .. .. .	71,668 0 0	61,699 6 0	..	9,968 14 0
Department of Labour .. .. .	15,864 0 0	16,249 0 11	385 0 11	..
Department of Lands and Survey .. .. .	204,225 0 0	165,559 18 11	..	38,665 1 1
Minister of Agriculture .. .. .	133,319 0 0	125,408 18 5	..	7,910 1 7
Valuation Department .. .. .	31,652 0 0	30,171 10 4	..	1,480 9 8
Education Department .. .. .	795,314 0 0	785,988 15 4	..	9,325 4 8
Public Health .. .. .	37,360 0 0	26,276 10 3	..	11,083 9 9
Mental Hospitals and Charitable Department .. .. .	101,293 0 0	91,398 5 3	..	9,894 14 9
Services not provided for .. .. .	..	4,489 9 1	4,489 9 1	..
	4,925,311 0 0	4,736,805 18 1	7,689 14 2	196,194 16 1
Defence and War Loans Sinking Fund .. .. .	..	39,950 0 0	39,950 0 0	..
			76,149 9 8	237,532 17 8
			..	76,149 9 8
Totals .. .. .	7,936,309 0 0	7,774,925 12 0	..	161,383 8 0

\* Includes £144,520 6s. Post and Telegraph cash receipts.  
authorised by "The Public Revenues Acts Amendment, 1900," section 6.

† Includes £121,396 8s. 6d. additional appropriation.

RESULTS OF YEAR.		£ s. d.	£ s. d.
Actual receipts, 1906-7 .. .. .	..	8,478,956 11 8	..
Actual expenditure, 1906-7 .. .. .	..	7,774,925 12 0	..
Excess of receipts over expenditure .. .. .	..	..	704,030 19 8
Balance, 31st March, 1906 .. .. .	..	..	788,794 10 1
<b>Total .. .. .</b>	<b>..</b>	<b>..</b>	<b>1,492,825 9 9</b>
Transferred to Public Works Fund .. .. .	..	..	775,000 0 0
<b>BALANCE, 31st March, 1907 .. .. .</b>	<b>..</b>	<b>..</b>	<b>£717,825 9 9</b>

Table No. 3.  
The PUBLIC DEBT of NEW ZEALAND on 31st March, 1907.

	AMOUNT OUTSTANDING.	DUE DATE.	SINKING FUNDS.	NET INDEBTEDNESS.	ANNUAL CHARGE.			REMARKS.	
					Rate.	Amount.	When payable.		
									Int.
New Zealand Loan Act, 1863 ..	£ 266,300	15 July, 1914	£ 184,182	£ 82,118	% 5	% 1	£ 15,978	15 Jan. and 15 July.	Sinking Fund payable 13 Mar. and 13 Sept.
Consolidated Loan Act, 1867 ..	4,300	Ann. drawing	..	4,300	5	..	215	Quarterly, 15 Jan., &c.	
Immigration and Public Works Loan Act, 1870 ..	1,000,000*	1 June, 1907	965,519	34,481	4	2½	64,000	1 June and 1 Dec.	*Only £200,000 has been actually issued to the public.
Canterbury Loan Ordinance, 1862 ..	3,000 12,200	{ 2 Jan., 1915 2 July, 1916	{ 17,688	Cr. 2,483	6	1	1,064	30 June - 31 Dec.	
Consolidated Loan Act, 1867 ..	13,000	15 April, 1913	..	13,000	4	..	520	15 April - 15 Oct.	The Sinking Fund is payable on £2,743,100 (1½ per cent. on £1,722,639, 1 per cent. on £79,625, and ½ per cent. on £940,836); the Land Assurance Fund is also charged with ½ per cent. as a contribution towards Sinking Fund.
Immigration and Public Works Loan Act, 1870 ..	363,000 27,900	{ 15 April, 1913 15 April, 1913	{ ..	363,000 27,900	4 4½	..	14,520 1,256	15 April - 15 Oct.	
Defence and other Purposes Loan Act, 1870 ..	25,000 75,000	{ 1 July, 1910 15 April, 1913	{ ..	25,000 75,000	4½ 4	..	1,125 3,000	30 June - 31 Dec. 15 April - 15 Oct.	£4,900 of this amount recoverable from the Government Advances to Settlers Office.
General Purposes Loan Act, 1873 ..	17,400 10,800 54,700	{ 15 Oct., 1913 15 May, 1914 28 Nov., 1914	{ ..	17,400 10,800 54,700	4 4 5	..	696 432 2,735	15 April - 15 Oct. 15 May - 15 Nov.	
District Railways Purchasing Acts, 1885-86 ..	40,000	1 July, 1909	..	40,000	6	..	2,400	1 April - 1 Oct.	The Sinking Fund is payable on £2,743,100 (1½ per cent. on £1,722,639, 1 per cent. on £79,625, and ½ per cent. on £940,836); the Land Assurance Fund is also charged with ½ per cent. as a contribution towards Sinking Fund.
Government Loans to Local Bodies Act, 1886 ..	250,300	1 Sept., 1907	..	250,300	3½	†	38,701	1 Mar. - 1 Sept.	
Consolidated Stock Act, 1877 ..	39,150,302 8,946,997 9,659,980	{ 1 Nov., 1929 1 Jan., 1940 1 April, 1945	{ ..	29,150,302 8,946,997 9,659,980	4 3½ 3	..	1,166,012 313,145 289,799½	1 May - 1 Nov. 1 Jan. - 1 July. 1 April - 1 Oct.	£4,900 of this amount recoverable from the Government Advances to Settlers Office.
Consolidated Stock Act, 1884—	509,500	31 Dec., 1907	..	509,500	3½	..	17,833	1 Mar. - 1 Sept.	
Colonial Issue ..	65,000 100,000 194,200	{ 4 Jan., 1908 4 Jan., 1909 1 Feb., 1912	{ ..	65,000 100,000 194,200	3 3½ 3½	..	1,950 3,500 6,797	1 Mar. - 1 Sept. 1 Feb. - 1 Aug. 30 April - 31 Oct.	£4,900 of this amount recoverable from the Government Advances to Settlers Office.
Native Land Purchases Act, 1899 (Renewed under "The Aid to Public Works and Land Settlement Act, 1899," and "The New Zealand Loan Act, 1904") ..	125,000	31 Oct., 1913	..	125,000	3½	..	4,375	30 April - 31 Oct.	
Carried forward ..	50,913,879	..	1,167,889	49,746,490	..	..	1,950,053		

Table No. 3—continued.  
The PUBLIC DEBT of NEW ZEALAND on 31st March, 1907—continued.

	AMOUNT OUTSTANDING.	DUE DATE.	SINKING FUNDS.	NET INDEBTEDNESS.	ANNUAL CHARGE.			Remarks.		
					When payable.	Amount.	Rate.			
									Int.	S.F.
Brought forward	£	£	£	£	%	%	£			
Lands Improvement and Native Lands Acquisition Act, 1894	50,913,879	30 Sept., 1908	1,167,389	49,746,490	4	4	1,950,053	31 Mar. and 30 Sept.		
	400,000		..	283,000	3½	3½	11,320	31 Mar. 30 Sept.		
				117,000	3½	3½	4,035			
New Zealand Consols Act, 1894	478,235	1 Feb., 1910	..	478,235	3½	3½	16,738	1 Feb. 1 Aug.		
Land for Settlements Act, 1894, and Amendment Act, 1897	411,000	1 April, 1909	..	349,000	3½	3½	13,088	1 April 1 Oct.		
		1 April, 1909	..	62,000	3½	3½	2,170	1 April 1 Oct.		
	10,000	1 Jan., 1909	..	10,000	3½	3½	350	1 Jan. 1 July.		
	13,000	1 Jan., 1911	..	13,000	3½	3½	455	1 Jan. 1 July.		
	814,766	31 Oct., 1912	..	814,766	3½	3½	28,517	30 April 31 Oct.		
	25,000	1 June, 1907	..	25,000	4	4	1,000	1 June 1 Dec.		
	50,000	30 June, 1907	..	50,000	4	4	2,000	30 June 31 Dec.		
	25,000	1 Sept., 1907	..	25,000	4	4	1,000	1 Mar. 1 Sept.		
	559,600	1 Feb., 1908	..	559,600	4	4	22,384	1 Feb. 1 Aug.		
	250,000	1 April, 1908	..	250,000	4	4	10,000	1 April 1 Oct.		
	280,650	1 Aug., 1908	..	280,650	4	4	9,226	1 Feb. 1 Aug.		
	106,450	1 Jan., 1909	..	106,450	4	4	4,258	1 Jan. 1 July.		
	38,500	1 April, 1909	..	38,500	4	4	1,540	1 April 1 Oct.		
Land for Settlements Consolidation Act, 1900	263,350	1 May, 1909	..	263,350	4	4	10,534	1 May 1 Nov.		
	337,400	1 May, 1909	..	337,400	4	4	13,496	1 May 1 Nov.		
	69,000	1 July, 1909	..	69,000	4	4	2,760	1 Jan. 1 July.		
	185,800	30 Sept., 1909	..	185,800	4	4	7,492	31 Mar. 30 Sept.		
	400,000	1 Jan., 1910	..	400,000	4	4	16,000	1 Jan. 1 July.		
	187,800	1 Feb., 1910	..	187,800	4	4	7,512	1 Feb. 1 Aug.		
	99,600	1 Jan., 1911	..	99,600	4	4	3,984	1 Jan. 1 July.		
	8,600	1 Nov., 1911	..	8,600	4	4	344	1 May 1 Nov.		
	90,550	1 Jan., 1912	..	90,550	4	4	3,622	1 Jan. 1 July.		
	50,165	1 Jan., 1912	..	50,165	4	4	2,007	1 April 1 Oct.		
	82,800	1 Feb., 1912	..	82,800	4	4	3,312	1 Feb. 1 Aug.		
	200,500	30 June, 1914	..	200,500	4	4	8,020	30 June 31 Dec.		
	168,700	1 Jan., 1921	..	168,700	4	4	6,748	1 Jan. 1 July.		
	118,000	1 Jan., 1922	..	118,000	4	4	4,520	1 Jan. 1 July.		
Aid to Public Works and Land Settlement Act, 1896	500,000*	15 Aug., 1921	..	500,000	3½	3½	17,500	15 Feb. 15 Aug.		
	3,500	1 May, 1907	..	3,500	4	4	140	1 May 1 Nov.		
	20,000	1 Feb., 1908	..	20,000	4	4	800	1 April 1 Oct.		
	20,000	1 April, 1908	..	20,000	4	4	800	1 April 1 Oct.		
	352,400	1 April, 1908	..	352,400	4	4	14,096	1 April 1 Oct.		
	151,500	1 April, 1909	..	151,500	4	4	6,060	1 Jan. 1 July.		
	149,600	1 May, 1909	..	149,600	4	4	5,984	1 May 1 Nov.		
Carried forward	57,780,345	..	1,167,389	56,612,956	..	..	2,213,865			

Table No. 3—continued.  
The PUBLIC DEBT of NEW ZEALAND on 31st March, 1907—continued.

	AMOUNT OUTSTANDING.		DUE DATE.	SINKING FUNDS.	NET INDEBTEDNESS.	ANNUAL CHARGE.		REMARKS.
						Rate.	When payable.	
	£	£						
Brought forward	..	57,780,345	..	1,167,389	56,612,956	%	2,213,865	1 Jan. and 1 July.
Aid to Public Works and Land Settlement Act, 1901	15,000	..	1 Jan., 1909	..	15,000	3½	525	1 June
	152,700	..	1 Dec., 1908	..	152,700	4	6,108	1 Dec.
	17,900	250,000	1 Jan., 1909	..	17,900	4	716	1 July.
	63,400	..	1 Dec., 1911	..	63,400	4	2,536	1 Dec.
Aid to Public Works and Land Settlement Act, 1902	1,000	..	1 Dec., 1912	..	1,000	4	40	1 June
	3,200	670,900	1 Dec., 1906	..	3,200	..	4,375	1 Dec.
Aid to Public Works and Land Settlement Act, 1903	667,700	..	1 Dec., 1912	..	125,000	3½	21,708	1 June and 1 Dec.
	299,800*	..	1 Feb., 1924	..	500,000	4	20,000	1 Feb.
	200,200	842,500	1 Feb., 1909	..	342,500	4	13,700	1 Jan.
	342,500	..	1 Jan., 1909	..	588,200	4	23,528	1 Jan.
Aid to Public Works and Land Settlement Act, 1904	500,000	588,200	1 Jan., 1912	..	500,000	4	20,000	1 Jan.
	446,000	946,000	1 July, 1916	..	446,000	4	17,840	1 July.
Aid to Public Works and Land Settlement Act, 1905	99,450	..	1 Jan., 1921	..	99,450	4	3,978	1 Jan.
	40,000	..	1 Jan., 1912	..	40,000	4	1,600	1 Dec.
	5,000	943,600	1 Dec., 1912	..	5,000	4	200	1 July.
	799,150	..	1 Jan., 1917	..	500,000	3½	17,500	1 Jan.
Government Advances to Settlers Act 1894 Extension Act, 1901	80,000	..	1 Jan., 1922	..	299,150	4	11,866	1 July.
	300,000	380,000	5 June, 1908	..	80,000	3½	2,800	1 June
	..	..	23 Oct., 1912	..	300,000	3½	10,500	1 Dec.
	..	50,000	23 Oct., 1912	..	50,000	3½	1,750	1 Dec.
Government Advances to Workers Act, 1906	..	20,000	1 Jan., 1912	..	20,000	3½	700	1 June
	438	..	1 Aug., 1908	..	..	..	..	1 July.
Dairy Industry Act, 1898	843	1,781	1 Jan., 1911	..	1,781	3½	62	1 Feb.
	500	..	1 Jan., 1916	..	..	..	..	1 Aug.
Local Bodies' Loans Act, 1901	785,000	..	1 Jan., 1909	..	785,000	3½	25,725	1 Mar.
	231,000	1,071,000	1 Mar., 1911	..	231,000	3½	8,085	1 Sept.
	55,000	..	1 Jan., 1909	..	55,000	4	2,200	1 Mar.
	50,000	..	1 June, 1911	..	50,000	4	2,000	1 Sept.
State Coal-mines Act, 1901	53,476	140,000	1 April, 1907	..	140,000	3½	4,900	1 Dec.
	26,738	80,214	31 Mar., 1912	..	80,214	3	2,406	1 April
Paeroa-Waihi Railway Act, 1903	..	..	30 Sept., 1912	..	..	..	..	30 Sept.
	..	100,000	1 May, 1911	..	100,000	3½	3,500	31 Mar.
Hutt Railway and Road Improvement Acts, 1903 and 1905	..	2,000	1 May, 1911	..	1,500	3½	52	1 May
	..	..	1 May, 1911	..	500	4	20	1 May
State Fire Insurance Act, 1903	..	..	..	..	..	..	..	1 Nov.
Carried forward	..	63,866,540	..	1,167,389	62,699,151	..	2,444,885	1 Nov.
								* Loan may be paid off at any time after 1st February, 1909, on six months' notice being given.

\* Loan may be paid off at any time after 1st February, 1909, on six months' notice being given.

Table No. 3—continued.  
The PUBLIC DEBT of NEW ZEALAND on 31st March, 1907—continued.

	AMOUNT OUTSTANDING.		DUE DATE.	SINKING FUNDS.	NET INDEBTEDNESS.	ANNUAL CHARGE.			REMARKS.
						Rate.		When payable.	
						Int.	S.F.		
	£	£		£	£	%	u.	£	
Brought forward .. .. .	..	63,866,540	..	1,167,389	62,699,151	..	..	2,444,885	
Scenery Preservation Act, 1903 .. ..	..	20,000	1 May, 1911	..	20,000	3½	..	700	1 May and 1 Nov.
Railway Improvements Authorisation Act, 1904 ..	..	92,500	30 June, 1910	..	92,500	4	..	3,700	30 June .. 31 Dec.
.. .. .	..	150,000	1 Jan., 1921	..	200,000	4	..	8,000	1 Jan. .. 1 July.
Maori Land Settlement Act, 1905 .. .. .	..	50,000	1 Jan., 1911	..	..	..	..	..	..
		64,179,040		1,167,389	63,011,651				
Add Sinking Fund in respect of—									
The Government Loans to Local Bodies									
Acts .. .. .	..	..	..	539,019	..				
The Government Advances to Settlers									
Office Account .. .. .	..	..	..	245,545	..				
The War and Defence Loans .. .. .	..	..	..	39,950	..				
The Land for Settlements Loans .. .. .	..	..	..	50,165	..				
Investments in Securities included above on									
account New Zealand Consols Investment									
Account .. .. .	..	..	..	360,425	..				
Bank of New Zealand Preference Shares									
held by Government .. .. .	..	..	..	500,000	1,735,104				
		64,179,040		2,902,493	61,276,547			2,457,285	
Totals .. .. .	..	..	..	..	..			..	

Treasury bills amounting to £550,000 are not included.





Table No. 4.

STATEMENT of the ESTIMATED LIABILITIES chargeable on the CONSOLIDATED FUND (REVENUE ACCOUNT) outstanding on the 31st MARCH, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904, 1905, 1906, and 1907.

	31st March, 1897.	31st March, 1898.	31st March, 1899.	31st March, 1900.	31st March, 1901.	31st March, 1902.	31st March, 1903.	31st March, 1904.	31st March, 1905.	31st March, 1906.	31st March, 1907.
<b>REVENUE ACCOUNT.</b>											
Permanent Appropriations,—											
Civil List .. .. .	894 11 8	950 0 0	..	991 15 0	505 0 0	793 6 6	622 14 5	588 12 11	951 4 11	460 7 6	287 8 8
Interest and Sinking Fund .. .. .	..	..	..	..	..	..	15,000 0 0	..	859 10 4	..	..
Under Special Acts of the Legislature .. .. .	168 4 6	214 8 0	..	731 14 11	930 1 4	881 7 0	36 3 4	1,284 3 9	372 14 8	895 6 1	849 11 8
Subsidies payable to Local Authorities .. .. .	651 15 0	631 5 0	160 17 11	867 12 6	136 18 0	313 1 0	126 0 0	174 0 0	..	..	760 0 0
Under the Land Acts, payable to Local Authorities .. .. .	2,553 2 1	1,824 17 2	1,824 0 6	1,757 0 1	1,757 0 1	1,757 0 1	1,757 0 1	1,757 0 1	1,757 0 1	1,757 0 1	1,757 0 1
	4,262 13 3	3,620 10 2	1,984 18 5	4,348 2 6	3,328 19 5	3,744 14 7	17,541 17 10	3,808 16 9	3,940 10 0	9,112 13 8	8,654 0 5
<b>Annual Appropriations,—</b>											
Legislative .. .. .	..	87 4 11	45 5 10	33 19 4	51 1 2	85 11 8	91 10 2	85 16 2	76 1 5	7 12 6	184 3 9
Colonial Treasurer * .. .. .	2,610 0 0	812 6 11	785 18 4	908 7 9	2,933 0 4	365 9 5	440 9 9	491 12 3	553 1 0	1,142 3 11	1,280 11 1
Postmaster-General .. .. .	17,452 0 0	22,689 3 2	17,830 0 0	21,247 0 0	28,276 0 0	34,029 0 0	32,902 0 0	28,750 0 0	28,481 0 0	34,910 0 0	36,725 0 0
Industries, Commerce, and Tourist Departments .. .. .	..	..	..	..	..	..	..	11,170 17 8	1,206 11 11	1,614 17 2	5,342 12 5
Working Railways .. .. .	65,971 3 1	74,818 16 6	66,169 16 11	74,911 6 6	90,777 9 3	95,972 4 10	109,375 4 0	109,146 17 3	108,054 11 6	108,381 3 5	119,269 0 0
Public Buildings .. .. .	181 14 9	2,556 5 4	..	185 0 0	81 0 0	312 16 6	470 5 7	1,294 0 5	724 11 5	723 15 11	850 14 3
Maintenance of Roads .. .. .	..	..	..	..	..	..	..	1,591 14 6	1,274 6 4	2,417 15 10	1,746 8 1
Printing and Stationery Office .. .. .	451 2 0	346 1 0	745 3 11	529 16 8	506 14 2	1,054 9 7	478 15 7	925 4 11	1,456 4 5	1,061 0 5	3,438 0 4
Commissioner of Stamps .. .. .	..	..	..	..	..	..	..	405 12 10	1,575 4 8	449 14 10	2,194 9 8
Public Health Department .. .. .	3,590 0 0	3,605 0 0	3,789 12 2	2,397 14 3	2,542 4 7	2,155 10 5	1,901 0 7	2,516 11 8	1,944 7 11	1,778 13 11	479 18 7
Minister of Justice .. .. .	3,463 0 0	7,580 0 0	4,500 0 0	9,925 0 0	44,050 0 0	21,858 8 9	10,740 12 3	6,815 5 1	12,854 8 4	11,009 13 7	5,742 5 0
Minister of Defence .. .. .	..	..	..	..	..	..	..	37 0 0	..	..	3,950 6 4
Minister of Mines .. .. .	218 10 10	149 19 7	56 2 8	42 9 0	6 0 11	2,038 16 0	..	866 4 11	2,070 7 1	3,794 16 9	3,655 18 1
Colonial Secretary .. .. .	6,430 5 9	3,063 0 0	2,247 17 3	6,563 4 6	12,893 9 7	10,604 5 11	6,991 15 7	533 16 0	198 2 2	2,032 15 0	3,370 17 8
Commissioner of Customs .. .. .	3,469 1 2	6,218 8 4	4,564 12 3	4,646 10 9	5,750 17 1	8,662 1 1	2,990 19 6	1,558 15 3	1,571 15 8	1,662 13 1	4,293 5 4
Minister of Marine .. .. .	..	..	..	..	..	..	..	180 12 8	292 10 2	351 3 9	485 2 0
Minister of Labour .. .. .	..	..	..	..	..	..	..	2,498 14 5	5,250 14 2	1,710 1 5	4,561 5 9
Minister of Lands .. .. .	4,142 10 9	15,008 10 10	10,175 11 4	4,908 10 5	9,587 1 9	2,131 2 4	6,029 1 10	3,892 0 1	8,794 0 2	4,419 1 4	5,210 0 0
Minister for Agriculture .. .. .	2,266 17 3	2,521 16 10	2,638 18 10	4,335 1 5	3,202 6 2	3,678 5 6	8,390 2 0	5,392 0 1	856 14 11	675 8 1	794 10 4
Valuation Department .. .. .	..	..	..	..	..	..	..	1,117 18 2	..	3 0 11	2,638 8 0
Minister of Education .. .. .	1,361 4 7	418 0 0	651 17 4	1,970 19 7	1,724 2 11	1,411 10 7	734 11 8	..	..	..	..
Mental Hospitals and Charitable Institutions, &c. .. .. .	..	..	..	..	..	..	..	378 3 0	156 2 6	378 9 6	1,224 3 7
	111,602 10 2	139,894 13 5	114,655 16 10	133,225 0 2	203,474 7 5	180,575 4 8	182,963 3 0	175,710 2 3	177,390 15 7	171,695 1 4	204,456 15 3
Services not provided for .. .. .	522 8 0	..	..	3 7 6	25 0 0	..	..	..	..	21 9 0	789 19 3
Totals .. .. .	116,387 11 5	143,515 3 7	116,640 15 3	137,576 10 2	206,828 6 10	184,319 19 3	200,505 0 10	179,513 19 0	181,331 5 7	174,829 4 0	208,894 14 11

\* Includes Rates on Crown Lands and Old-age Pensions.

† Includes Native and Crown Law.

‡ Includes Police.



**Table No. 6.**  
**STATEMENT showing the Total Ways and Means of the Public Works Fund and the Total Net Expenditure to the 31st March, 1907.**

WAYS AND MEANS.		NET EXPENDITURE.	
Loans:—	Receipts in Aid:—	£	s. d.
Immigration and Public Works Loan, 1870	Amount transferred from Consolidated Fund	4,000,000	0 0
Immigration and Public Works Loan, 1873	Contributions of Canterbury Province for Railways...	2,000,000	0 0
Immigration and Public Works Loan, 1874	Stamp Duties to 31st December, 1876	4,000,000	0 0
General Purposes Loan Act, 1873	Transfer from Confiscated Lands Liabilities Account	750,000	0 0
New Zealand Loan Act, 1876	Proceeds of Railway Material handed over to Cook County Council	2,700,000	0 0
New Zealand Loan Act, 1877	Special Receipts under section 9 of "The Railways Construction Act, 1878"	5,000,000	0 0
New Zealand Loan Act, 1879	Special Receipts under the Ellesmere Lake Lands Acts, 1888 and 1893	3,000,000	0 0
New Zealand Loan Act, 1882	Special Receipts under "The Railways Authorisation and Management Act, 1891"	250,000	0 0
New Zealand Loan Act, 1882	Special Receipts under "The North Island Main Trunk Railway Loan Application Act, 1886"	1,000,000	0 0
North Island Main Trunk Railway Loan Act, 1882	Sinking Funds released	250,000	0 0
New Zealand Loan Act, 1884		1,000,000	0 0
New Zealand Loan Act, 1886		1,325,000	0 0
District Railways Purchasing Acts, 1885 and 1886		479,487	7 11
New Zealand Loan Act, 1888		1,000,000	0 0
Native Land Purchase Act, 1892		149,700	0 0
Lands Improvement and Native Lands Acquisition Act, 1894		500,000	0 0
Aid to Public Works and Land Settlement Act, 1896		1,000,000	0 0
Aid to Public Works and Land Settlement Amendment Act, 1897		250,000	0 0
Aid to Public Works and Land Settlement Amendment Act, 1898		500,000	0 0
Aid to Public Works and Land Settlement Act, 1899		1,000,000	0 0
Aid to Public Works and Land Settlement Act, 1900		1,005,500	0 0
Aid to Public Works and Land Settlement Act, 1901		1,250,000	0 0
Aid to Public Works and Land Settlement Act, 1902		1,750,000	0 0
Aid to Public Works and Land Settlement Act, 1903		1,000,000	0 0
Aid to Public Works and Land Settlement Act, 1904		750,000	0 0
Aid to Public Works and Land Settlement Act, 1905		1,000,000	0 0
Aid to Public Works and Land Settlement Act, 1906		943,600	0 0
Midland Railway Petitions Settlement Act, 1902-3		150,000	0 0
Paeroa-Waihi Railway Act, 1903		75,000	0 0
		38,578,287	7 11
		5,630,000	0 0
		56,000	0 0
		264,657	16 4
		19,963	1 3
		4,963	7 4
		60,616	3 0
		37,263	16 8
		2,257	1 9
		27,581	5 0
		506,819	19 3
		6,610,122	10 7
		£45,188,409	18 6
		£45,188,409	18 6

\* Has been reduced by £89,800 received under section 81 of 'The Government Loans to Local Bodies Act, 1888.'

Table No. 7.

ESTIMATED EXPENDITURE of the CONSOLIDATED FUND (Revenue Account) for 1907-8, compared with Actual Expenditure of 1906-7.

		Estimate for 1907-8.	Actual for 1906-7.	Differences.	
				Increase.	Decrease.
REVENUE ACCOUNT.					
		£	£	£	£
Civil List	.. .. .	34,900	37,548	..	2,648
Interest and Sinking Fund	.. .. .	2,189,809	2,172,092	17,717	..
Under special Acts	.. .. .	854,870	828,485	25,885	..
		3,079,079	3,038,120	49,602	2,648
Annual Appropriations,—					
Legislative Departments	.. .. .	26,842	20,895	5,947	..
Colonial Treasurer's Departments	.. .. .	53,768	43,780	9,988	..
Postal and Telegraph Department	.. .. .	687,782	617,269	70,513	..
Industries and Commerce and Tourist Departments	.. .. .	43,745	44,005	..	260
Old-age Pensions Department	.. .. .	5,990	5,251	739	..
Working Railways Department	.. .. .	1,830,000	1,849,457	..	19,457
Public Buildings and Domains	.. .. .	39,007	32,713	6,294	..
Maintenance of Roads	.. .. .	25,000	25,860	..	860
Printing and Stationery Department	.. .. .	41,878	42,955	..	1,077
Stamp and Deeds Departments	.. .. .	35,623	34,366	1,257	..
Native Department	.. .. .	27,884	21,211	6,673	..
Justice Department	.. .. .	148,432	141,465	6,967	..
Police Department	.. .. .	159,679	146,062	13,617	..
Mines Department	.. .. .	35,190	34,815	375	..
Colonial Secretary's Departments	.. .. .	75,554	164,747	..	89,193
Crown Law Department	.. .. .	4,340	3,027	1,313	..
Defence Department	.. .. .	184,024	152,765	31,259	..
Customs Department	.. .. .	48,904	48,922	..	18
Marine and Inspection of Machinery Departments	.. .. .	73,881	61,699	12,182	..
Labour Department	.. .. .	19,420	16,249	3,171	..
Lands and Survey Department	.. .. .	186,101	165,560	20,541	..
Agriculture Department	.. .. .	189,693	125,409	14,284	..
Valuation Department	.. .. .	33,532	30,171	3,421	..
Education Department	.. .. .	836,056	785,989	50,067	..
Public Health Department	.. .. .	38,959	26,276	12,683	..
Mental Hospitals and Charitable Department	.. .. .	106,924	91,898	15,526	..
		4,908,268	4,782,816	286,817	110,865
Services not provided for	.. .. .	..	4,489	..	4,489
				380,419	117,997
				117,997	..
Total	.. .. .	7,987,347	7,774,925	212,422	..

Table No. 8.

ESTIMATED REVENUE of the CONSOLIDATED FUND (Revenue Account) for 1907-8, compared with the Actual Revenue of 1906-7.

					Estimate for 1907-8.	Actual for 1906-7.	Differences.	
							Increase.	Decrease.
					£	£	£	£
REVENUE ACCOUNT.								
Customs	..	..	..	..	2,800,000	2,941,040	..	141,040
Railways	..	..	..	..	2,550,000	2,621,396	..	71,396
Stamps	..	..	..	..	1,340,000	1,365,727	..	25,727
Land-tax	..	..	..	..	515,000	447,342	67,658	..
Income-tax	..	..	..	..	280,000	277,867	2,133	..
Beer Duty	..	..	..	..	105,000	107,582	..	2,582
Registration and other Fees	..	..	..	..	92,000	119,445	..	27,445
Marine	..	..	..	..	41,000	40,891	109	..
Miscellaneous	..	..	..	..	221,000	226,885	..	5,885
Territorial Revenue	..	..	..	..	256,000	250,900	5,100	..
							75,000	274,075
								75,000
Total	..	..	..	..	8,200,000	8,899,075	..	199,075

Table No. 9.

STATEMENT showing the Amount charged to "UNAUTHORISED" in each Financial Year from 1st July, 1875, to 31st March, 1907.

FINANCIAL YEAR.	CONSOLIDATED FUND.—REVENUE ACCOUNT.						OTHER ACCOUNTS.	PUBLIC WORKS FUND.	TOTAL.									
	Services not provided for.		Excess of Votes.		Total.													
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.						
1875-76 .. .. .	13,167	4	8	19,195	17	1	32,363	1	9	3,155	9	2	63,875	11	8	99,394	2	7
1876-77 .. .. .	18,397	17	1	13,398	7	0	31,796	4	1	3,490	6	1	2,197	4	5	37,483	14	7
1877-78 .. .. .	19,079	12	6	58,709	17	2	77,789	9	8	653	6	5	22,009	14	0	100,452	10	1
1878-79 .. .. .	11,413	16	1	47,466	4	5	58,880	0	6	3,938	14	8	32,179	1	1	94,997	16	3
1879-80 .. .. .	5,818	9	9	18,466	2	1	24,284	11	10	1,005	3	10	17,096	9	9	42,386	5	5
1880-81 .. .. .	6,151	13	9	37,825	6	6	43,977	0	3	13,443	11	3	34,133	17	3	91,554	8	9
1881-82 .. .. .	3,899	16	3	38,474	18	9	42,374	15	0	13,590	6	10	2,217	9	8	58,182	11	6
1882-83 .. .. .	4,473	15	8	64,631	0	2	69,104	15	10	12,343	2	2	8,137	17	11	89,585	15	11
1883-84 .. .. .	7,293	9	9	45,284	2	6	52,577	12	3	9,003	18	7	31,741	17	10	93,323	8	8
1884-85 .. .. .	5,981	17	8	39,039	17	11	45,021	15	7	7,163	15	3	872	0	11	53,057	11	9
1885-86 .. .. .	9,337	11	2	47,106	10	3	56,444	1	5	13,965	10	1	6,465	17	5	76,875	8	11
1886-87 .. .. .	14,337	19	7	38,117	13	5	52,455	13	0	6,212	16	7	28,633	10	8	87,302	0	3
1887-88 .. .. .	7,303	17	10	42,104	15	10	49,408	13	8	27,821	16	11	30,407	2	3	107,637	12	10
1888-89 .. .. .	3,521	18	2	35,157	16	5	38,679	14	7	13,506	2	8	18,633	2	10	70,819	0	1
1889-90 .. .. .	4,412	5	3	43,257	1	0	47,669	6	3	23,631	7	1	12,237	18	10	83,588	12	2
1890-91 .. .. .	10,610	1	0	76,778	5	11	87,388	6	11	5,459	18	11	7,097	19	9	99,946	5	7
1891-92 .. .. .	2,288	3	2	21,026	16	4	23,314	19	6	9,183	10	6	7,594	1	2	40,092	11	2
1892-93 .. .. .	1,741	7	10	28,283	15	11	30,025	3	9	4,754	17	10	11,149	14	2	45,929	15	9
1893-94 .. .. .	2,350	7	0	7,376	7	4	9,726	14	4	522	12	2	1,335	12	11	11,584	19	5
1894-95 .. .. .	8,985	3	7	9,148	0	5	18,133	4	0	1,890	7	5	330	8	1	20,353	19	6
1895-96 .. .. .	22,422	16	10	16,229	5	9	38,652	2	7	16,995	9	9	33,245	2	4	88,892	14	8
1896-97 .. .. .	3,188	17	7	24,195	2	9	27,384	0	4	24,726	3	6	7,051	0	8	59,161	4	6
1897-98 .. .. .	2,258	19	7	39,314	13	4	41,573	12	11	4,743	17	10	53,648	14	0	99,966	4	9
1898-99 .. .. .	3,305	15	11	36,468	0	10	39,773	16	9	2,304	8	10	8,222	10	6	50,300	16	1
1899-1900 .. ..	11,187	13	8	60,652	13	7	71,840	7	3	..	..	..	7,990	18	7	79,831	5	10
1900-1901 .. ..	26,367	18	6	62,788	3	2	89,156	1	8	662	7	7	17,518	3	7	107,336	12	10
1901-1902 .. ..	3,836	7	0	68,866	10	9	72,702	17	9	253	8	10	6,955	4	10	79,911	11	5
1902-1903 .. ..	9,027	5	4	101,076	10	4	110,103	15	8	200	0	0	12,837	3	6	123,140	19	2
1903-1904 .. ..	3,344	11	0	47,775	11	4	51,120	2	4	2,248	6	6	9,584	9	11	62,952	18	9
1904-1905 .. ..	6,215	4	8	22,109	12	2	28,324	16	10	13,547	11	7	31,862	8	3	73,734	16	8
1905-1906 .. ..	8,576	16	7	52,385	3	7	60,962	0	2	23,956	9	10	19,965	16	2	104,884	6	2
1906-1907 .. ..	4,989	9	1	28,559	6	2	33,548	15	3	12,867	10	8	55,556	14	10	101,973	0	9

Table No. 10.

## GRADUATED LAND-TAX.

COMPARISON of Proposed New Scale for Owners having £40,000 Unimproved Value and over with Present Scale.

Unimproved Value.	Present Scale. *		Proposed New Scale.	
	Rate in Pence per £1.	Rate per £100 Unimproved Value.	Rate per £100 Unimproved Value.	Rate increased by One-fourth in Case of Land other than Business Premises.
£	d.	s. d.	s.	s. d.
40,000	14/16th	7 3½	8	10 0
41,000	14/16th	7 3½	8 1/5th	10 3
42,000	14/16th	7 3½	8 2/5th	10 6
43,000	14/16th	7 3½	8 3/5th	10 9
44,000	14/16th	7 3½	8 4/5th	11 0
45,000	15/16th	7 9¼	9	11 3
46,000	15/16th	7 9¼	9 1/5th	11 6
47,000	15/16th	7 9¼	9 2/5th	11 9
48,000	15/16th	7 9¼	9 3/5th	12 0
49,000	15/16th	7 9¼	9 4/5th	12 3
50,000	1	8 4	10	12 6
51,000	1	8 4	10 1/5th	12 9
52,000	1	8 4	10 2/5th	13 0
53,000	1	8 4	10 3/5th	13 3
54,000	1	8 4	10 4/5th	13 6
55,000	1 1/16th	8 10½	11	13 9
56,000	1 1/16th	8 10½	11 1/5th	14 0
57,000	1 1/16th	8 10½	11 2/5th	14 3
58,000	1 1/16th	8 10½	11 3/5th	14 6
59,000	1 1/16th	8 10½	11 4/5th	14 9
60,000	1 2/16th	9 4½	12	15 0
61,000	1 2/16th	9 4½	12 1/5th	15 3
62,000	1 2/16th	9 4½	12 2/5th	15 6
63,000	1 2/16th	9 4½	12 3/5th	15 9
64,000	1 2/16th	9 4½	12 4/5th	16 0
65,000	1 3/16th	9 10¾	13	16 3
66,000	1 3/16th	9 10¾	13 1/5th	16 6
67,000	1 3/16th	9 10¾	13 2/5th	16 9
68,000	1 3/16th	9 10¾	13 3/5th	17 0
69,000	1 3/16th	9 10¾	13 4/5th	17 3
70,000	1 4/16th	10 5	14	17 6
71,000	1 4/16th	10 5	14 1/5th	17 9
72,000	1 4/16th	10 5	14 2/5th	18 0
73,000	1 4/16th	10 5	14 3/5th	18 3
74,000	1 4/16th	10 5	14 4/5th	18 6
75,000	1 5/16th	10 11¼	15	18 9
76,000	1 5/16th	10 11¼	15 1/5th	19 0
77,000	1 5/16th	10 11¼	15 2/5th	19 3
78,000	1 5/16th	10 11¼	15 3/5th	19 6
79,000	1 5/16th	10 11¼	15 4/5th	19 9
80,000	1 6/16th	11 5½	16	20 0
81,000	1 6/16th	11 5½	16 1/5th	20 3
82,000	1 6/16th	11 5½	16 2/5th	20 6
83,000	1 6/16th	11 5½	16 3/5th	20 9
84,000	1 6/16th	11 5½	16 4/5th	21 0
85,000	1 7/16th	11 11¼	17	21 3
86,000	1 7/16th	11 11¼	17 1/5th	21 6
87,000	1 7/16th	11 11¼	17 2/5th	21 9
88,000	1 7/16th	11 11¼	17 3/5th	22 0
89,000	1 7/16th	11 11¼	17 4/5th	22 3
90,000	1 8/16th	12 6	18	22 6
91,000	1 8/16th	12 6	18 1/5th	22 9
92,000	1 8/16th	12 6	18 2/5th	23 0
93,000	1 8/16th	12 6	18 3/5th	23 3
94,000	1 8/16th	12 6	18 4/5th	23 6

Table No. 10—continued.

## GRADUATED LAND-TAX—continued.

COMPARISON of Proposed New Scale for Owners having £40,000 Unimproved Value and over with Present Scale—continued.

Unimproved Value.	Present Scale.		Proposed New Scale.	
	Rate in Pence per £1.	Rate per £100 Unimproved Value.	Rate per £100 Unimproved Value.	Rate increased by One-fourth in Case of Land other than Business Premises.
£	d.	s. d.	s.	s. d.
95,000	1 9/16th	13 0 $\frac{1}{4}$	19	23 9
96,000	1 9/16th	13 0 $\frac{1}{4}$	19 1/5th	24 0
97,000	1 9/16th	13 0 $\frac{1}{4}$	19 2/5th	24 3
98,000	1 9/16th	13 0 $\frac{1}{4}$	19 3/5th	24 6
99,000	1 9/16th	13 0 $\frac{1}{4}$	19 4/5th	24 9
100,000	1 10/16th	13 6 $\frac{1}{4}$	20	25 0
101,000	1 10/16th	13 6 $\frac{1}{4}$	20 1/5th	25 3
102,000	1 10/16th	13 6 $\frac{1}{4}$	20 2/5th	25 6
103,000	1 10/16th	13 6 $\frac{1}{4}$	20 3/5th	25 9
104,000	1 10/16th	13 6 $\frac{1}{4}$	20 4/5th	26 0
105,000	1 11/16th	14 0 $\frac{1}{4}$	21	26 3
106,000	1 11/16th	14 0 $\frac{1}{4}$	21 1/5th	26 6
107,000	1 11/16th	14 0 $\frac{1}{4}$	21 2/5th	26 9
108,000	1 11/16th	14 0 $\frac{1}{4}$	21 3/5th	27 0
109,000	1 11/16th	14 0 $\frac{1}{4}$	21 4/5th	27 3
110,000	1 12/16th	14 7	22	27 6
111,000	1 12/16th	14 7	22 1/5th	27 9
112,000	1 12/16th	14 7	22 2/5th	28 0
113,000	1 12/16th	14 7	22 3/5th	28 3
114,000	1 12/16th	14 7	22 4/5th	28 6
115,000	1 13/16th	15 1 $\frac{1}{4}$	23	28 9
116,000	1 13/16th	15 1 $\frac{1}{4}$	23 1/5th	29 0
117,000	1 13/16th	15 1 $\frac{1}{4}$	23 2/5th	29 3
118,000	1 13/16th	15 1 $\frac{1}{4}$	23 3/5th	29 6
119,000	1 13/16th	15 1 $\frac{1}{4}$	23 4/5th	29 9
120,000	1 14/16th	15 7 $\frac{1}{4}$	24	30 0
121,000	1 14/16th	15 7 $\frac{1}{4}$	24 1/5th	30 3
122,000	1 14/16th	15 7 $\frac{1}{4}$	24 2/5th	30 6
123,000	1 14/16th	15 7 $\frac{1}{4}$	24 3/5th	30 9
124,000	1 14/16th	15 7 $\frac{1}{4}$	24 4/5th	31 0
125,000	1 15/16th	16 1 $\frac{1}{4}$	25	31 3
126,000	1 15/16th	16 1 $\frac{1}{4}$	25 1/5th	31 6
127,000	1 15/16th	16 1 $\frac{1}{4}$	25 2/5th	31 9
128,000	1 15/16th	16 1 $\frac{1}{4}$	25 3/5th	32 0
129,000	1 15/16th	16 1 $\frac{1}{4}$	25 4/5th	32 3
130,000	2	16 8	26	32 6
131,000	2	16 8	26 1/5th	32 9
132,000	2	16 8	26 2/5th	33 0
133,000	2	16 8	26 3/5th	33 3
134,000	2	16 8	26 4/5th	33 6
135,000	2 1/16th	17 2 $\frac{1}{4}$	27	33 9
136,000	2 1/16th	17 2 $\frac{1}{4}$	27 1/5th	34 0
137,000	2 1/16th	17 2 $\frac{1}{4}$	27 2/5th	34 3
138,000	2 1/16th	17 2 $\frac{1}{4}$	27 3/5th	34 6
139,000	2 1/16th	17 2 $\frac{1}{4}$	27 4/5th	34 9
140,000	2 2/16th	17 8 $\frac{1}{2}$	28	35 0
141,000	2 2/16th	17 8 $\frac{1}{2}$	28 1/5th	35 3
142,000	2 2/16th	17 8 $\frac{1}{2}$	28 2/5th	35 6
143,000	2 2/16th	17 8 $\frac{1}{2}$	28 3/5th	35 9
144,000	2 2/16th	17 8 $\frac{1}{2}$	28 4/5th	36 0
145,000	2 3/16th	18 2 $\frac{1}{4}$	29	36 3
146,000	2 3/16th	18 2 $\frac{1}{4}$	29 1/5th	36 6
147,000	2 3/16th	18 2 $\frac{1}{4}$	29 2/5th	36 9
148,000	2 3/16th	18 2 $\frac{1}{4}$	29 3/5th	37 0
149,000	2 3/16th	18 2 $\frac{1}{4}$	29 4/5th	37 3
150,000	2 4/16th	18 9	30	37 6
151,000	2 4/16th	18 9	30 1/5th	37 9
152,000	2 4/16th	18 9	30 2/5th	38 0
153,000	2 4/16th	18 9	30 3/5th	38 3
154,000	2 4/16th	18 9	30 4/5th	38 6

Table No. 10—continued.

GRADUATED LAND-TAX—continued.

COMPARISON of Proposed New Scale for Owners having £40,000 Unimproved Value and over with Present Scale—continued.

Unimproved Value.	Present Scale.		Proposed New Scale.	
	Rate in Pence per £1.	Rate per £100 Unimproved Value.	Rate per £100 Unimproved Value.	Rate increased by One-fourth in Case of Land other than Business Premises.
£	d.	s. d.	s.	s. d.
155,000	2 5/16th	19 3½	31	38 9
156,000	2 5/16th	19 3½	31 1/5th	39 0
157,000	2 5/16th	19 3½	31 2/5th	39 3
158,000	2 5/16th	19 3½	31 3/5th	39 6
159,000	2 5/16th	19 3½	31 4/5th	39 9
160,000	2 6/16th	19 9½	32	40 0
161,000	2 6/16th	19 9½	32 1/5th	40 3
162,000	2 6/16th	19 9½	32 2/5th	40 6
163,000	2 6/16th	19 9½	32 3/5th	40 9
164,000	2 6/16th	19 9½	32 4/5th	41 0
165,000	2 7/16th	20 3½	33	41 3
166,000	2 7/16th	20 3½	33 1/5th	41 6
167,000	2 7/16th	20 3½	33 2/5th	41 9
168,000	2 7/16th	20 3½	33 3/5th	42 0
169,000	2 7/16th	20 3½	33 4/5th	42 3
170,000	2 8/16th	20 10	34	42 6
171,000	2 8/16th	20 10	34 1/5th	42 9
172,000	2 8/16th	20 10	34 2/5th	43 0
173,000	2 8/16th	20 10	34 3/5th	43 3
174,000	2 8/16th	20 10	34 4/5th	43 6
175,000	2 9/16th	21 4½	35	43 9
176,000	2 9/16th	21 4½	35 1/5th	44 0
177,000	2 9/16th	21 4½	35 2/5th	44 3
178,000	2 9/16th	21 4½	35 3/5th	44 6
179,000	2 9/16th	21 4½	35 4/5th	44 9
180,000	2 10/16th	21 10½	36	45 0
181,000	2 10/16th	21 10½	36 1/5th	45 3
182,000	2 10/16th	21 10½	36 2/5th	45 6
183,000	2 10/16th	21 10½	36 3/5th	45 9
184,000	2 10/16th	21 10½	36 4/5th	46 0
185,000	2 11/16th	22 4½	37	46 3
186,000	2 11/16th	22 4½	37 1/5th	46 6
187,000	2 11/16th	22 4½	37 2/5th	46 9
188,000	2 11/16th	22 4½	37 3/5th	47 0
189,000	2 11/16th	22 4½	37 4/5th	47 3
190,000	2 12/16th	22 11	38	47 6
191,000	2 12/16th	22 11	38 1/5th	47 9
192,000	2 12/16th	22 11	38 2/5th	48 0
193,000	2 12/16th	22 11	38 3/5th	48 3
194,000	2 12/16th	22 11	38 4/5th	48 6
195,000	2 13/16th	23 5½	39	48 9
196,000	2 13/16th	23 5½	39 1/5th	49 0
197,000	2 13/16th	23 5½	39 2/5th	49 3
198,000	2 13/16th	23 5½	39 3/5th	49 6
199,000	2 13/16th	23 5½	39 4/5th	49 9
200,000	2 14/16th	23 11½	40	50 0
205,000	2 15/16th	24 5½	40	50 0
210,000	3	25 0	40	50 0



Table No. 11.

STATISTICS FOR 1886, 1896, AND 1906.

Population (exclusive of Maoris and annexed Pacific Islands):—						
1886	...	...	589,386		Per Cent.	As compared with
1896	...	...	714,162	...	Increase	1886
1906	...	...	908,726	...	"	1896
Imports and Exports:—						
			£			
1886	...	...	13,431,804			
1896	...	...	16,458,425	...	Increase	1886
1906	...	...	33,306,540	...	"	1896
Imports, Total Value:—						
1886	...	...	6,759,013			
1896	...	...	7,137,320	...	Increase	1886
1906	...	...	15,211,403	...	"	1896
Exports, Total Value:—						
1886	...	...	6,672,791			
1896	...	...	9,321,105	...	Increase	1886
1906	...	...	18,095,137	...	"	1896

Table No. 12.

VALUE OF SOME OF THE PRINCIPAL EXPORTS.

Article.	1886.	1896.	1906.
	£	£	£
Wool ...	3,072,971	4,391,848	6,765,655
Grain ...	463,549	346,197	139,474
Frozen meat ...	427,193	1,251,993	2,877,031
Butter ...	105,537	281,716	1,560,285
Cheese ...	45,657	130,166	341,002
Flax, New Zealand ...	15,922	32,985	776,106
Gold ...	939,648	1,041,428	2,270,904
Gum, Kauri- ...	257,653	431,323	522,486

**Table No. 13.**

## TRADE EXCHANGE BETWEEN NEW ZEALAND AND OTHER COUNTRIES.

	1886.	1896.	Increase or Decrease as com- pared with 1886.	1906.	Increase as compared with 1896.
<i>Imports.</i>					
Imports from	£	£	Per Cent.	£	Per Cent.
United Kingdom ...	4,481,101	4,714,476	Increase 5·21	9,003,229	Increase 90·97
Australia ...	1,317,376	1,090,374	Decrease 17·23	2,775,312	" 154·53
South Africa ...	172	126	" 26·74	394	" 212·70
India and Mauritius ...	240,338	242,678	Increase 0·97	495,475	" 104·17
European countries ...	64,591	179,293	" 177·58	654,149	" 264·85
United States of America	337,322	492,840	" 46·10	1,405,781	" 185·24
Other places ...	318,113	417,533	" 31·25	877,063	" 110·06
Totals ...	6,759,013	7,137,320	Increase 5·60	15,211,403	Increase 113·12
<i>Exports.</i>					
Exports to					
United Kingdom ...	4,587,434	7,541,981	Increase 64·41	14,047,176	Increase 86·25
Australia ...	1,705,834	1,287,001	Decrease 24·55	2,882,522	" 123·97
South Africa ...	...	12,508	...	88,695	" 609·11
European countries ...	166	9,456	Increase ...	125,374	" ...
United States of America	247,400	326,589	" 32·01	642,792	" 96·82
Other places ...	131,957	143,570	" 8·80	308,578	" 114·93
Totals ...	6,672,791	9,321,105	Increase 39·69	18,095,137	Increase 94·13

**Table No. 14.**

## DEVELOPMENT OF SHIPPING TRADING TO AND FROM PLACES BEYOND NEW ZEALAND.

INWARDS.				OUTWARDS.			
		Vessels.	Tonnage.		Vessels.	Tonnage.	
1886	...	725	502,572	...	707	488,331	
1896	..	589	614,097	...	592	627,659	
1906	...	629	1,243,652	...	631	1,238,214	
TOTALS INWARDS AND OUTWARDS.							
		Vessels.	Tonnage.				
1886	...	1,432	990,903				
1896	...	1,181	1,241,756	25.32 per cent. increase as compared with 1886.			
1906	...	1,260	2,481,866	99.87 " " " 1896.			

### DEVELOPMENT OF COASTING TRADE.

INWARDS.				OUTWARDS.			
		Vessels.	Tonnage.		Vessels.	Tonnage.	
1886	...	15,959	3,490,257	...	15,957	3,515,747	
1896	...	19,216	4,982,417	...	19,028	4,968,626	
1906	...	25,125	11,331,761	...	25,004	11,321,822	
TOTALS INWARDS AND OUTWARDS.							
		Vessels.	Tonnage.		Vessels.	Tonnage.	
	...	1886	...	31,916	7,006,004		
	...	1896	...	38,244	9,951,043		
	...	1906	...	50,129	22,653,583		

19-88	per cent. increase in number of vessels comparing years	1886 and 1896.
81-08	"	1896 and 1906.
42-04	per cent. increase in tonnage of vessels comparing years	1886 and 1896.
127-65	"	1896 and 1906.

**Table No. 15.**

### REGISTERED VESSELS BELONGING TO NEW ZEALAND.

		Vessels.		Tonnage.		Average Tonnage.
1886	...	571	...	94,196	...	165
1896	...	492	...	105,553	...	215
1906	...	608	...	180,124	...	296

12.06	per cent. increase in tonnage of vessels for year	1886 as compared with	1896.
70.65	"	1896	1906.

**Table No. 16.**

INCREASES FOR TWO DECADES, 1886-1896 AND 1896-1906.

	1886-1896.	1896-1906.
Population (excluding Maoris and residents of Cook and other Pacific islands) ... ..	124,776 No.	194,564 No.
Occupied holdings ... ..	25,572 "	13,434 "
Land in cultivation (including sown grasses) ...	4,704,898 acres	2,832,712 acres.
Horses ... ..	62,431 No.	92,795 No.
Cattle ... ..	284,709 "	713,683 "
Sheep ... ..	2,573,898 "	969,978 "
Postal: Money-orders issued ... ..	£354,405	£784,072
Telegraph revenue (including telephones) ...	£13,969	£177,886
Railways (Government) open for traffic ...	297 miles	440 miles.
" receipts ... ..	£287,390	£1,338,442
Shipping—Vessels (inwards) ... ..	111,525 tons	629,555 tons.
" " (outwards) ... ..	139,328 "	610,555 "
Wool ... ..	£1,318,877	£2,373,807
Frozen meat ... ..	£824,800	£1,625,038
Butter ... ..	£176,179	£1,278,519
Cheese ... ..	£84,509	£210,836
Phormium fibre ... ..	£17,063	£743,121
Gold ... ..	£101,780	£1,229,476
Provisions, tallow, timber, &c. ... ..	£267,446	£1,202,213
Exports, New Zealand produce ... ..	£2,790,654	£8,663,010
Imports ... ..	£378,307	£8,074,083
Output of coal ... ..	258,498 tons	936,685 tons.
Banks: Deposits (average of four quarters) ...	£3,911,116	£7,931,416
Savings-banks Deposits ... ..	£2,932,003	£6,104,161

## CUSTOMS DUTIES.

### RESOLUTIONS FROM THE COMMITTEE OF WAYS AND MEANS.

*Resolved*, That all duties of Customs, and all exemptions from such duties, as specified in the Schedules to the Customs and Excise Duties Act, 1888, the Customs and Excise Duties Act, 1895, the Customs Duties Amendment Act, 1900, and the Preferential and Reciprocal Trade Act, 1903, and also all duties imposed by His Excellency the Governor under section 17 of the Customs and Excise Duties Act, 1888, be repealed, and that there shall be levied, collected, and paid to and for the use of His Majesty on all goods imported into New Zealand after the sixteenth day of July, nineteen hundred and seven, or entered for home consumption after that date, the several duties of Customs mentioned in Schedules A and B.

*Resolved*, That the goods mentioned in Schedule B shall, except as otherwise provided for in that Schedule or in Schedule E, be exempt from duties of Customs if imported into New Zealand after the sixteenth day of July, nineteen hundred and seven, or if entered for home consumption after that date.

*Resolved*, That any goods delivered upon a deposit or other security of duty on or before the sixteenth day of July, nineteen hundred and seven, shall be liable to the duties in force at the time of such delivery.

*Resolved*, That there shall be levied, collected, and paid to the use of His Majesty on all goods specified in Schedules C, D, and E, and not being the produce or manufacture of some part of the British dominions, if imported into New Zealand after the respective dates hereinafter specified in this resolution, or entered for home consumption after the said dates, in addition to the duties (if any) authorised under Schedules A and B, the duties of Customs following, that is to say:—

- (1.) On the articles specified in Schedule C, if so imported or entered after the sixteenth day of July, nineteen hundred and seven, an amount equal to the amount payable on these articles under Schedule A:
- (2.) On the articles specified in Schedule D, Part I, if so imported or entered after the sixteenth day of July, nineteen hundred and seven, an amount equal to one-half of the amount payable on these articles under Schedule A, except so far as otherwise provided in the said Schedule D, Part I.
- (3.) On the articles specified in Schedule D, Part II, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, an amount equal to one-half of the amount payable on these articles under Schedule A:
- (4.) On the articles specified in Schedule D, Part III, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, an amount equal to twenty per centum of the amount payable on these articles under Schedule A:
- (5.) On the articles specified in Schedule E, Part I, if so imported or entered after the sixteenth day of July, nineteen hundred and seven, duties of Customs equal to twenty per centum of the value for duty as defined by the Customs Laws Consolidation Act, 1882, or its amendments:
- (6.) On the articles specified in Schedule E, Part II, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, duties of Customs equal to twenty per centum of the value for duty as defined by the Customs Laws Consolidation Act, 1882, or its amendments:
- (7.) On the articles specified in Schedule E, Part III, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, duties of Customs equal to ten per centum of the value for duty as defined by the Customs Laws Consolidation Act, 1882, or its amendments.

*Resolved*, That section 9 of the Customs and Excise Duties Act, 1895, be repealed, and that the following provisions be substituted therefor as from the sixteenth day of July, nineteen hundred and seven:—

- (1.) The articles in which spirit is a necessary ingredient, permitted to be manufactured in any warehouse or place of security approved and appointed under section 26 of the Customs Laws Consolidation Act, 1882 (hereinafter called manufacturing warehouse), shall be limited to the following articles when made under such conditions, in such quantities, and according to such formulæ as may from time to time be approved by the Minister of Customs, that is to say: Perfumed spirit, spirituous preparations for the toilet, culinary or flavouring essences, and medicinal preparations (excepting medicated wine or wine mixed with food).

- (2.) Before delivery from any manufacturing warehouse there shall be paid to and for the use of His Majesty a duty on such articles in accordance with the following scale, that is to say :—

On perfumed spirit	20s. the liquid gallon.
On toilet preparations which are subject to 16s. the liquid gallon on importation	12s. the liquid gallon.
On toilet preparations which are subject to 25 per cent. duty on importation	6s. the liquid gallon.
On culinary and flavouring essences	12s. the liquid gallon.
On medicinal preparations (excepting medicated wines or wines mixed with food) containing more than 50 per cent. of proof spirit	9d. the pound.
Medicinal preparations (excepting medicated wines or wines mixed with food) containing 50 per cent. of proof spirit or less	Free.

- (3.) The Minister of Customs may prohibit the manufacture of any article included under the foregoing headings, if in his judgment such manufacture is detrimental to the revenue derived from the duty on spirits.

*Resolved*, That all orders and decisions of the Minister of Customs issued under the authority of the Customs and Excise Duties Act, 1895, and published in the *Gazette*, classifying articles as "Minor articles, required in the making-up of apparel, boots, shoes, hats, caps, saddlery, umbrellas, parasols, and sunshades," or as "Articles and materials which are suited only for, and are to be used solely in, the fabrication of goods within the colony," shall remain in full force and virtue (except where otherwise provided in these resolutions or in the Schedules thereto) until cancelled or modified by a subsequent order or decision of the Minister of Customs.

*Resolved*, That in the case of tea grown in any part of the British dominions and imported into New Zealand after the sixteenth day of July, nineteen hundred and seven, or entered for home consumption after that day, the same duties shall be payable as if the words "five pounds" were substituted for the words "one pound" in section 9 of the Preferential and Reciprocal Trade Act, 1903, and that the said section be amended accordingly.

*Resolved*, That these resolutions shall not extend to any of the islands situated within the boundaries set forth in the Schedule to the Cook and other Islands Government Act, 1901, and that, until otherwise determined by any Act to be passed or by other lawful authority, the duties and exemptions now in force in those islands shall continue to be paid and allowed.

*Resolved*, That nothing in these resolutions shall be so construed or shall so operate as to conflict with the schedule of Customs duties and exemptions contained in the Order in Council made by the Governor on the seventh day of January, nineteen hundred and seven, for the purpose of carrying into effect a certain treaty therein referred to, and made between the Government of New Zealand and the Government of certain colonies in South Africa.

NOTE.—In these resolutions and schedules, if not inconsistent with the context, the expression "the Tariff" means and includes Schedules A, B, C, D, and E.

The headings of the respective classes in Schedules A and B are used solely for convenience of classification, and shall not in any way affect the articles specified therein, or be construed to indicate the material of which any such article is made.

The word "iron" includes steel, or steel and iron combined.

Neither steam-engines, nor parts of steam-engines, nor boilers (land or marine), nor fuel-economizers, steam superheaters, or mechanical stokers are included in the expression "machines" or "machinery" as used in the Tariff.

### SCHEDULE A.

Names of Articles.	Rates of Duty.
<b>CLASS I.—FOODS AND ARTICLES FOR HUMAN CONSUMPTION.</b>	
Goods subject to fixed rates:—	£ s. d.
Bacon, and hams ... ..	0 0 2 the lb.
Biscuits, ships', plain and unsweetened; also dog-biscuits	0 3 0 the cwt.
Biscuits, other kinds ... ..	0 0 2 the lb.
Candied peel, and drained peel ... ..	0 0 3 "
Confectionery, including medicated lozenges, medicated confectionery, boiled sugars, liquorice not otherwise enumerated, sugared, or crystallized fruits, and chocolate confectionery—	
(1.) In plain bottles ... ..	0 0 3 the lb., not including the weight of the bottle.
(2.) In fancy packages ... ..	0 0 3 the lb., including the weight of the package.
(3.) In small packages for retail sale containing not more than 3 lb. net weight of confectionery ... ..	0 0 3 the lb., including the weight of the package.
Confectionery, boiled sugars, liquorice, sugared, or crystallized fruits, and chocolate confectionery, not otherwise enumerated ... ..	0 0 3 the lb.
Fish, dried, pickled, or salted, not otherwise enumerated	0 10 0 the cwt.
Fish, potted, and preserved ... ..	0 0 2 the lb., including any liquor, oil, or sauce.
(Note.—The term "fish" is used in the Tariff in its widest sense, and includes shell-fish, crustaceans, and other foods obtained from the fisheries.)	
Fruits, dried—viz., currants, and raisins .. ..	0 0 1 the lb. up to and including 31st day of October, 1907, thereafter free.
Fruits, dried—viz., figs, dates, and prunes ... ..	0 0 2 the lb. up to and including 31st day of October, 1907, thereafter free.
Fruits, dried, not otherwise enumerated ... ..	0 0 2 the lb.
Fruits, fresh—viz., apples, pears, plums, cherries, peaches, nectarines, medlars, apricots, quinces, tomatoes, and grapes ... ..	0 0 1 "
(No duty exceeding ½d. the lb. to be levied on apples and pears on and from the 14th July to and including 31st December.)	
Fruits, fresh—viz., currants, raspberries, gooseberries, blackberries, strawberries, and lemons ... ..	0 0 0½ "
Fruit-pulp, partially preserved fruit, fruit preserved by sulphurous acid, unsweetened and not otherwise enumerated ... ..	0 0 1½ "
Glucose, and caramel ... ..	0 0 1 "
Honey ... ..	0 0 2 "
Jams, jellies, marmalade, and preserves ... ..	0 0 2 the lb. or package of that reputed weight, whichever rate is higher, and so in proportion for packages of greater or less reputed weight.
Jellies, concentrated ... ..	0 0 4 the lb.

Names of Articles.				Rates of Duty.		
CLASS I.—FOODS AND ARTICLES FOR HUMAN CONSUMPTION—continued.						
Goods subject to fixed rates—continued.				£	s. d.	
Maizena, and cornflour	...	...	...	0	0 0½	the lb. up to and including 31st day of October, 1907, thereafter free.
Mustard	...	...	...	0	0 2	the lb. up to and including 31st day of October, 1907, thereafter free.
Nuts—namely, walnuts, shelled or unshelled	...	...	...	0	0 2	the lb.
Pearl barley	...	...	...	0	1 0	the cwt.
Peas, split	...	...	...	0	2 0	"
Pickles	...	...	...	0	3 0	the gallon.
Sauces, catsup, and chutney	...	...	...	0	4 0	"
Soy, in vessels of 10 gallons capacity or under	...	...	...	0	4 0	"
Spices, ground, not otherwise enumerated, including pepper, pimento, and olive-stones, ground	...	...	...	0	0 2	the lb.
Spices, unground, including chillies, pepper, and pimento, unground	...	...	...	0	0 2	the lb., up to and including 31st day of October, 1907, thereafter free.
Sugar	...	...	...	0	0 0½	the lb., up to and including 31st day of October, 1907, thereafter free.
Treacle, and molasses	...	...	...	0	0 0½	the lb. up to and including 31st day of October, 1907, thereafter free.
Vinegar, not exceeding 6·5 per cent. of acidity, calculated as acetic acid	...	...	...	0	0 6	the gallon.
Goods subject to 20 per cent. ad valorem:—						
Capers, carraway-seeds, caviare, cayenne pepper, curry-powder, and -paste, fish paste, olives	...	...	...	20	0 0	per cent. ad valorem
Cocoanut-butter, cocoa or cacao butter, nut-butter, and other refined vegetable butters or fats	...	...	...	20	0 0	"
Lard, and refined animal fats, not otherwise enumerated...	...	...	...	20	0 0	"
Meats, potted or preserved	...	...	...	20	0 0	"
Provisions, not otherwise enumerated	...	...	...	20	0 0	"
Vegetables, fresh, dried, or preserved	...	...	...	20	0 0	"
Goods subject to 25 per cent. ad valorem:—						
Fruits, preserved in juice, or syrup	...	...	...	25	0 0	"
(Fruits, preserved in juice, or syrup, fortified with alcohol to any extent exceeding 33 per cent. of proof spirit, shall be charged 16s. per proof gallon on such juice or syrup, in addition to 25 per cent. ad valorem on the total value of the goods.)						
Milk or cream, preserved, evaporated, or dried	...	...	...	25	0 0	per cent. ad valorem
CLASS II.—TOBACCO.						
Subject to fixed rates:—						
Cigarettes, not exceeding in weight 2½ lb. per 1000	...	...	...	0	17 6	the 1000
Cigarettes, not otherwise enumerated	...	...	...	0	7 0	the lb.
Cigars, including the weight of every band, wrapper, or attachment, to any cigar	...	...	...	0	7 0	"
Snuff	...	...	...	0	7 0	"
Tobacco, including the weight of every label, tag, or other attachment	...	...	...	0	3 6	"
Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco-manufactory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff	...	...	...	0	2 0	the lb.
CLASS III.—ALCOHOLIC BEVERAGES AND MATERIAL FOR MAKING THE SAME.						
Subject to fixed rates:—						
Ale, beer of all sorts, porter, cider, and perry, when containing more than 2 per cent. of proof spirit; the gallon, or for six reputed quart bottles or the equivalent in bottles of a larger or smaller reputed quantity	...	...	...	0	2 0	the gallon.
Cordials, bitters, and liqueurs, when exceeding the strength of 33 per cent. of proof spirit, but not exceeding the strength of proof	...	...	...	0	16 0	the liquid gallon

Names of Articles.	Rates of Duty.
<b>CLASS III.—ALCOHOLIC BEVERAGES AND MATERIAL FOR MAKING THE SAME—continued.</b>	
Subject to fixed rates— <i>continued.</i>	
Cordials, bitters, and liqueurs, when exceeding the strength of proof	£ 0 16 0 the proof gallon.
Hops	0 0 6 the lb.
Malt, whole or ground; also maize, flaked	0 2 0 the bushel.
Rice malt	0 0 1 the lb.
Solid wort	0 0 6 the lb.
Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other instrument (No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a less strength than 16·5 under proof.)	0 16 0 the proof gallon.
Spirits, and spirituous mixtures, sweetened, not otherwise enumerated, when not exceeding the strength of proof	0 16 0 the liquid gallon.
Spirits, and spirituous mixtures, sweetened, not otherwise enumerated, when exceeding the strength of proof	0 16 0 the proof gallon.
Spirits, and spirituous mixtures, in bottles or jars in cases, shall be charged as follows,—viz.: Two gallons and under as two gallons, over two gallons and not exceeding three as three gallons, over three gallons and not exceeding four as four gallons, and so on for any greater quantity contained in any case.	
Spirits, and spirituous mixtures, containing more than 33 per cent. of proof spirit, in combination with other ingredients, and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated	0 16 0 the liquid gallon.
Wine.—The term "wine" as applied to the Tariff includes medicated wine, or wine mixed with food; also such spirituous beverages, and fluid foods, containing less than 33 per cent. of proof spirit, as may be so decided by the Minister.	
Wine, Australian, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	0 5 0 the gallon.
Wine, other than sparkling, and Australian, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	0 6 0 "
Wine, sparkling, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	0 9 0 "
Wine of any kind containing more than 40 per cent. of proof spirit	0 16 0 the liquid gallon.
<b>CLASS IV.—NON-ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING SAME.</b>	
Goods subject to fixed rates:—	
Chicory	0 0 3 the lb.
Cocoa, and chocolate, including cocoa-beans roasted and crushed; also cocoa or chocolate mixed with milk or any other food substance whatsoever	0 0 3 "
Coffee, roasted	0 0 3 "
Tea not otherwise provided for	0 0 2 "
Goods subject to 20 per cent. ad valorem:—	
Aerated, and mineral waters; effervescing beverages; and beverages not otherwise enumerated	20 0 0 per cent. ad valorem.
Coffee, essence of, and essence of coffee with milk or any other food substance	20 0 0 "
Fruit juices or imitation fruit juices, unsweetened, in containers of less than ten gallons capacity	20 0 0 "
Fruit juices or imitation fruit juices, sweetened; syrups; raspberry vinegar, sweetened	20 0 0 "



Names of Articles.	Rates of Duty.		
CLASS V.—DRUGS, MEDICINES, CHEMICALS, AND DRUGGISTS' SUNDRIES.			
Goods subject to fixed rates :—	£	s.	d.
Acid, acetic, containing not more than 30 per cent. of acidity	0	0	1½
Acid, acetic, containing more than 30 per cent. of acidity, for every 10 per cent. of acidity or fraction thereof	0	0	0½
Acid, tartaric	0	0	1
Cream of tartar	0	0	1
Essences flavouring, containing more than 33 per cent. of proof spirit	0	16	0
Medicinal preparations (excepting medicated wines or wines mixed with food), containing more than 50 per cent. of proof spirit	0	1	0
Opium	2	0	0
Saccharin not otherwise enumerated, including substances of a like nature or use	0	1	6
Soda, bicarbonate	0	1	0
Soda-crystals	0	2	0
Goods subject to 20 per cent. ad valorem—			
Baking powder; yeast preparations, and other ferments; also yeast foods	20	0	0
Chemicals, and chemical preparations, not otherwise enumerated, including photographic chemicals not otherwise enumerated; also anti-incrustation, boiler, and other compounds	20	0	0
Dextrine, and dextrine pastes or solutions	20	0	0
Essences, flavouring, not otherwise enumerated	20	0	0
Eucalyptus oil in bulk or bottle	20	0	0
Glycerine, refined	20	0	0
Medicinal preparations, drugs, and druggists' sundries, and apothecaries' wares, not otherwise enumerated; also aerated water makers', and cordial manufacturers', and brewers' drugs, chemicals, and other sundries, not otherwise enumerated	20	0	0
Medicinal preparations (excepting medicated wines or wines mixed with food) containing 50 per cent. of proof spirit or less	20	0	0
Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than ¼ grain of saccharin in combination with at least 10 per cent. of alkali	20	0	0
Surgeons', physicians', dentists', and opticians' instruments, and appliances, not otherwise enumerated	20	0	0

## CLASS VI.—CLOTHING AND TEXTILE GOODS.

Goods subject to fixed rates :—			
Cotton, raw	0	1	0
Goods subject to 10 per cent. ad valorem :—			
Cotton piece-goods, to include turkey twills, dress prints (hard-spun and plain-woven), where the invoice value does not exceed 4d. per yard; and cotton piece-goods not otherwise enumerated	10	0	0
Goods subject to 20 per cent. ad valorem, except as specified :—			
All articles not otherwise enumerated, made of textile, felt, or other piece goods, or of any combination of the same, wholly or partly, made up or manufactured	20	0	0

Names of Articles.	Rates of Duty.		
CLASS VI.—CLOTHING AND TEXTILE GOODS —continued.			
Goods subject to 20 per cent. ad valorem, except as specified:—			
Cotton piece-goods—viz., tapestry; cretonnes; chintz art crêpe, and serges; velveteens, velvets, and plushes, all kinds; damasks; moquette; sateens; linenettes; crepons; crimps; zephyrs; gingham; turkey twills; prints; printed cottons; piques; vestings; quiltings, and marcellas; muslins of all kinds; nets; window-nets; hollands, curtains, and blinds; diapers; ticks, including coloured Belgian; towellings ...	£	s.	d.
	20	0	0
	per cent. ad valorem up to and including 31st day of October, 1907.		
Drapery not otherwise enumerated	20	0	0
Flags	20	0	0
Forfar, dowlas, and flax sheeting, in the piece, not otherwise enumerated	20	0	0
	per cent. ad valorem up to and including 31st day of October, 1907.		
Haberdashery not otherwise enumerated	20	0	0
Lace, and laces, all kinds	25	0	0
	per cent. ad valorem up to and including 31st day of October, 1907, thereafter 20 per cent. ad valorem.		
Linens, and unions of cotton and linen, in the piece, not otherwise enumerated	20	0	0
	per cent. ad valorem up to and including 31st day of October, 1907.		
Ribbons, and crape, all kinds	25	0	0
	per cent. ad valorem up to and including 31st day of October, 1907, thereafter 20 per cent. ad valorem.		
Rugs, woollen, cotton, opossum, or other	20	0	0
Silks, satins, velvets, plushes, not otherwise enumerated, composed of silk mixed with any other material, in the piece	25	0	0
	per cent. ad valorem up to and including 31st day of October, 1907.		
Textile piece goods not otherwise enumerated, including imitation silks, composed of any material or substance whatsoever	20	0	0
Umbrellas, parasols, and sunshades	20	0	0
Yarns not otherwise enumerated	20	0	0
Goods subject to 25 per cent. ad valorem:—			
Apparel, and ready-made clothing, not otherwise enumerated	25	0	0
Feathers, ornamental (including ostrich); artificial flowers, leaves, and sprays	25	0	0
Furs, and fur trimmings	25	0	0
Hats of all kinds (including straw hats), also caps	25	0	0
Hosiery not otherwise enumerated	25	0	0
Millinery of all kinds, including trimmed hats, caps, and bonnets	25	0	0
Goods subject to 40 per cent. ad valorem:—			
Apparel made to the order, or measurement, of residents in the colony, and intended for the individual use of such residents, whether imported by the residents themselves or through an importing firm...	40	0	0
Apparel—viz., Volunteer clothing made to measurements sent from New Zealand	40	0	0

Names of Articles.	Rates of Duty.
<b>CLASS VII.—LEATHER AND MANUFACTURES OF LEATHER.</b>	
Goods subject to mixed rates:—	
Boots, shoes, shoettes, sandals, clogs, and pattens, not otherwise enumerated, viz.—	£ s. d.
Men's, above size No. 5 ... ..	0 1 6 the pair, and 15 per cent. ad valorem.
Youths', above size No. 1 ... ..	0 1 0 the pair, and 15 per cent. ad valorem.
Boys', No. 7 to 1, both inclusive ... ..	0 0 6 the pair, and 15 per cent. ad valorem.
Women's, above size No. 1 ... ..	0 1 0 the pair, and 15 per cent. ad valorem.
Girls', Nos. 7 to 1 both inclusive ... ..	0 0 6 the pair, and 15 per cent. ad valorem.
Boots, shoes, shoettes, and sandals, clogs, and pattens, not otherwise enumerated... ..	0 1 0 the pair, and 15 per cent. ad valorem.
Slippers, and goloshes, (not including evening and court shoes, lawn tennis, and gymnasium shoes, strapped shoes, shoes goloshed, or bottomed, in indiarubber, leather, or other material) ... ..	0 0 6 the pair, and 15 per cent. ad valorem.
Goods subject to fixed rates:—	
Leather—	
Leather belting, belt leather, harness, welting, bridle, strap, legging, bag, and kip other than East India	0 0 4 the lb.
All hide leathers dressed, not otherwise enumerated ...	0 0 3 "
(Note.—Any leathers not otherwise enumerated (1) either dressed in sides, or pieces of whatever size, or (2) if in whole skins over 16 ft., are to be classed as hide leather.)	
Calf skins, being whole skins, however dressed, and 16 ft. spread and under ... ..	0 0 1 "
Sheepskins, and lambskins, however dressed, not otherwise enumerated ... ..	0 0 3 "
East India kip, dressed ... ..	0 0 1 "
Sole, pump, and skirt leather... ..	0 0 2 "
Leather dressed, not otherwise enumerated, including kangaroo, and wallabi ... ..	0 0 1 "
Leather board or compo. ... ..	0 0 4 "
Goods subject to 20 per cent. ad valorem:—	
Leather bags, and leather cloth bags, not otherwise enumerated ... ..	20 0 0 per cent. ad valorem
Leather, chamois ... ..	20 0 0 "
Leather manufactures, not otherwise enumerated ... ..	20 0 0 "
Saddlery, and harness; whips, and whip thongs ... ..	20 0 0 "
Goods subject to 22½ per cent. ad valorem:—	
Heel plates, and toe stiffeners, and toe plates ... ..	22 10 0 "
Laces, vamps, and uppers ... ..	22 10 0 "
Leather cut into shapes ... ..	22 10 0 "
Leather leggings ... ..	22 10 0 "
Goods subject to 25 per cent. ad valorem:—	
Portmanteaux; trunks; travelling bags, and brief bags, of leather or leather cloth, 10 in. in length and upwards; and carpet bags ... ..	25 0 0 "
<b>CLASS VIII.—FURNITURE AND HOUSEHOLD FURNISHING.</b>	
Goods subject to 20 per cent. ad valorem:—	
Basketware, and wickerware, not otherwise enumerated, not being furniture... ..	20 0 0 per cent. ad valorem.
Carpets; druggets; floorcloth; mats; matting; plain, and fancy stair oil baize; wood, and fancy oil baize; and oil, and other dado cloths ... ..	20 0 0 "
Furniture, knife, and plate powder, and polish ... ..	20 0 0 "
Goods subject to 25 per cent. ad valorem:—	
Furniture, and cabinetware, not otherwise enumerated, and other than iron, or other metal ... ..	25 0 0 "
Mantlepieces, other than stone ... ..	25 0 0 "
Upholstery, not otherwise enumerated ... ..	25 0 0 "

Names of Articles.	Rates of Duty.
<b>CLASS IX.—CHINA, GLASS AND EARTHEN GOODS.</b>	
Goods subject to fixed rates:—	
Glass, crown, sheet, and common window ... ..	£ s. d. 0 2 0
	the 100 superficial feet up to and including 31st day of October, 1907; thereafter free.
Goods subject to 20 per cent. ad valorem:—	per cent. ad valorem.
Bricks, known as firebricks ... ..	20 0 0
China, porcelain, and parian ware ... ..	20 0 0
Drainage pipes, and drainage tiles ... ..	20 0 0
Earthen flooring, and garden, tiles ... ..	20 0 0
Earthenware, stoneware, and brownware ... ..	20 0 0
Filters ... ..	20 0 0
Fireclay, ground; and fireclay goods ... ..	20 0 0
Glass, plate, polished, coloured, and other kinds, not otherwise enumerated ... ..	20 0 0
	per cent. ad valorem up to and including 31st day of October, 1907; thereafter free.
Glassware; globes, and chimneys, for lamps ... ..	20 0 0
Lamps, lanterns, and lampwick, not otherwise enumerated ... ..	20 0 0
	per cent. ad valorem.
Goods subject to 25 per cent. ad valorem:—	
Plate glass bevelled or silvered; mirrors, and looking glasses, framed or unframed ... ..	25 0 0
	per cent. ad valorem.
<b>CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS, ETC.</b>	
Goods subject to fixed rates—	
Cards, playing ... ..	0 0 6
Perfumed spirits, and Cologne water ... ..	1 10 0
	the pack. the liquid gallon.
Goods subject to 20 per cent. ad valorem:—	
Clocks, time registers, and time detectors ... ..	20 0 0
Fancy goods, and toys; also sporting, gaming, and athletic requisites, not otherwise enumerated, including billiard tables, and billiard requisites; hair, and toilet combs	20 0 0
Fishing tackle, including artificially baited hooks, other than flies ... ..	20 0 0
	"
Jewellery; plate, gold, or silver; plated-ware; greenstone, cut or polished ... ..	20 0 0
	"
Lay figures, busts, and dress stands ... ..	20 0 0
	"
Magic lanterns, bioscopes, cinematographs, kinetoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto; also limelight, and the like apparatus, including accessories peculiar thereto ... ..	20 0 0
	"
Mouldings, and panels, in the piece, of either wood, plaster pulp, metal, or other material, for picture frames, cornices, walls, or ceilings ... ..	20 0 0
	"
Musical instruments ... ..	20 0 0
	"
Photographic goods not otherwise enumerated ... ..	20 0 0
	"
Pictures, paintings, drawings, engravings, and photographs, framed or unframed; picture or photograph frames or mounts ... ..	20 0 0
	"
(Note.—Any painting, drawing, or photograph, in any medium, having a value for duty exceeding £5, shall be assessed for duty at £5, plus the value of the frame and mounting, if any, and plus the value of the canvas or other material upon which such painting, drawing, or photograph is made.)	
Statues, statuettes, casts, and bronzes ... ..	20 0 0
	"
Tobacco pipes and cases, cigar and cigarette holders and cases, cigarette papers and cases ... ..	20 0 0
	"
Watches ... ..	20 0 0
	"
Walking sticks ... ..	20 0 0
	"
Goods subject to 25 per cent. ad valorem:—	
Artificial flies ... ..	25 0 0
	"
Oil, perfumed; also toilet preparations, and perfumery, not otherwise enumerated ... ..	25 0 0
	"

Names of Articles.		Rates of Duty.	
CLASS XI.—PAPER MANUFACTURES AND STATIONERY.			
Goods subject to fixed rates :—			
Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion-plates; printed advertising matter not otherwise enumerated	£	s. d.	
	0	0 3	the lb.
Paper bags, <i>coarse</i> (including sugar bags)	0	7 6	the cwt.
Paper wrapping all kinds, not printed, including blue candle, glazed cap, glazed casings, small hand, lumber hand, tissue, brown, cartridge, and sugar papers	0	5 0	the cwt.
(Note.—Paper wrapping all kinds, if printed, shall be charged either as paper wrapping all kinds or as manufactured stationery, whichever classification yields the greater duty.)			
Goods subject to 15 per cent. ad valorem :—			
Paper hangings	15	0 0	per cent. ad valorem, up to and including 31st day of October, 1907; thereafter free.
Goods subject to 20 per cent. ad valorem :—			
Cardboard, pasteboard, strawboard, wood-pulp board, corrugated board, and cloth-lined board, not otherwise enumerated	20	0 0	per cent. ad valorem.
Cloth-lined, enamelled, gelatine, and metallic papers, not otherwise enumerated; also "ivorite" not otherwise enumerated	20	0 0	"
Inks, not otherwise enumerated	20	0 0	"
Stationery, and writing paper, not otherwise enumerated, also printers' menu, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged, or embossed, but otherwise unprinted	20	0 0	"
Goods subject to 25 per cent. ad valorem :—			
Calendars, and showcards, all kinds	25	0 0	"
Cardboard or paper-boxes complete; or cardboard or paper, cut, or shaped, for boxes, wrappers, or other receptacles (including match-boxes)	25	0 0	"
Directories of New Zealand, or of any part thereof; also covers for directories	25	0 0	"
Paper bags, not otherwise enumerated	25	0 0	"
Stationery, manufactured, viz :—			
Account-books, manuscript-books, scribbling, and letter blocks, and books, plain, or ruled; bill-head, invoice, and statement forms; printed or ruled paper, counter-books, cheque, and draft forms; tags, labels, blotting-pads, sketch-books, book-covers, copying letter-books, manifold-writers, albums (other than for photographs), diaries, birthday-books, plain or faint lined ruled books, printed window-tickets, printed, lithographed, or embossed stationery, and Christmas, New Year, birthday, Easter, and other cards, and booklets...	25	0 0	"
Stereotypes, matrices, half-tone, and line blocks	25	0 0	"

#### CLASS XII.—MANUFACTURES OF METAL.

Good subject to fixed rates:—							
Cartridges (shot) 10- to 24-bore	...	...	...	0	2	6	the 100.
Cartridge-cases	...	...	...	0	1	6	"
Composition-piping	...	...	...	0	3	6	the cwt.
Iron galvanised corrugated sheets	...	...	...	0	2	0	"
Iron, and other nails, not otherwise enumerated, including dog-spikes	...	...	...	0	2	0	"
Iron, plain galvanised sheet or hoop	...	...	...	0	1	6	"
Iron tanks, for every 100 gallons, or fraction of 100 gallons, in holding capacity	...	...	...	0	2	6	
Lead, in sheets	...	...	...	0	1	6	the cwt., up to and including 31st day of October, 1907; thereafter, free.
Lead piping	...	...	...	0	3	6	the cwt.
Shot	...	...	...	0	10	0	"
Goods subject to 5 per cent. ad valorem:—							
Machinery—viz.: flour milling, refrigerating, dredging, woollen mill, paper mill, rope and twine making, oil refining, oil boring, meat preserving, leather splitting ...				5	0	0	per cent. ad valorem.
Printing machines or presses; embossing, bronzing, type casting, and type setting machines; cardboard box making machines, and tools for same				5	0	0	"
Soda-water machines, also machines for aerating liquids				5	0	0	"
Steam engines, and parts thereof, for mining (including gold-dredging), or gold saving purposes and processes, or for dairying purposes				5	0	0	

Names of Articles.	Rates of Duty.		
CLASS XII.—MANUFACTURES OF METAL— <i>continued</i> .			
Goods subject to 20 per cent ad valorem :—			
Bicycles, tricycles, and the like vehicles, also finished, or partly finished or machined parts of the same, not otherwise enumerated	£	s.	d.
Bill-hooks, bush-hooks, slashers, and hedge knives	20	0	0
Boilers, land, and marine, including feed water-heaters, fuel economisers, steam superheaters, and mechanical stokers	20	0	0
Cartridges, not otherwise enumerated	20	0	0
Crab winches, cranes, capstans, and windlasses	20	0	0
Electric batteries, and cells; furniture, fittings, instruments, and appliances, not otherwise enumerated, for the generation, transmission, application, or utilisation, of electricity, or of electric power of any description whatsoever	20	0	0
Firearms, all kinds	20	0	0
Hardware, ironmongery, and hollow-ware	20	0	0
Iron pipes, and fibre pipes, exceeding 5 inches in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same	20	0	0
Lawn mowers	20	0	0
<i>Machinery</i> , not otherwise enumerated	20	0	0
Manufactured or partly manufactured articles of metal, or manufactured or partly manufactured articles of metal in combination with any other material whatsoever, not otherwise enumerated	20	0	0
Steam engines, and parts of steam engines, not otherwise enumerated	20	0	0
Goods subject to 25 per cent ad valorem :—			
Galvanised iron manufactures, not otherwise enumerated, made up from galvanised iron, or from plain sheet iron, and then galvanised	25	0	0
Japanned, and lacquered metalware	25	0	0
Tinware, and tin manufactures, not otherwise enumerated	25	0	0

## CLASS XIII.—TIMBER, AND ARTICLES MADE FROM TIMBER.

Goods subject to fixed rates—			
Timber, palings, split... ..	0	2	0
Timber, posts, split ... ..	0	8	0
Timber, rails, split ... ..	0	4	0
Timber, sawn, dressed ... ..	0	4	0
Timber, sawn, rough ... ..	0	2	0
Timber, shingles, and laths ... ..	0	2	0
Goods subject to 20 per cent ad valorem—			
Bellows, not otherwise enumerated ... ..	20	0	0
Blocks, wooden tackle ... ..	20	0	0
Carriages, carts, drays, wagons, perambulators, and the like vehicles, and wheels for the same ... ..	20	0	0
Carriage shafts, spokes, and felloes, dressed; bent carriage-timber, not otherwise enumerated ... ..	20	0	0
Cars, wagons, and trucks, railway, and tramway, and wheels for the same; motor vehicles, not otherwise enumerated, and wheels for same ... ..	20	0	0
Doors, and sashes, either plain, or glazed with ornamental glass ... ..	20	0	0
Woodenware, and turnery, not otherwise enumerated, and veneers ... ..	20	0	0

Names of Articles.	Rates of Duty.		
CLASS XIV.—OILS, PAINTS, ETC.			
Goods subject to fixed rates—			
Oils in vessels capable of containing one gallon of oil or more—namely, vegetable oils	£	s. d.	the gallon, up to and including 31st day of October, 1907; thereafter free.
	0	0 6	
Oil—namely, crude petroleum, crude residual oil, once-run shale oil, once-run petroleum oil	0	0 0½	the gallon.
Oil, not otherwise enumerated, including mineral lubricating-oil, in vessels capable of containing one gallon or more	0	6 6	"
Paints, and colours, ground in oil or turpentine; also putty; and <i>driers</i> , not otherwise enumerated	0	2 6	the cwt.
Paints, and colours, <i>mixed ready for use</i> ; also enamel paints, not otherwise enumerated	0	5 0	"
Stearine	0	0 0½	the lb.
Varnish, including lithographic varnish, gold-size, liquid gold, and other metallic paints; also liquid medium for mixing with metallic paints	0	2 0	the gallon.
Whiting, and chalk	0	1 0	the cwt.
Goods subject to 20 per cent. ad valorem—			
Axle grease, and other <i>solid lubricants</i>	20	0 0	per cent. ad valorem
Harness oil, and composition, leather dressing, and belt dressing	20	0 0	"
Oils in vessels having a lesser capacity than one gallon	20	0 0	"

## CLASS XV.—AGRICULTURAL AND FARM PRODUCTS, ETC.

Goods subject to fixed rates—			
Cattle (horned) ...	0	10 0	each.
Chaff ...	1	0 0	the ton.
Grain—namely, barley ...	0	2 0	the 100 lb.
Grain, and pulse, of every kind, not otherwise enumerated ...	0	0 9	"
Grain, and pulse, of every kind, when ground or in any way manufactured, not otherwise enumerated, including wheat flour ...	0	1 0	"
Horses ...	1	0 0	each.
Onions ...	1	0 0	the ton.
Potatoes ...	1	0 0	"
Prepared calf-meal ...	1	5 0	the ton.
Goods subject to 20 per cent. ad valorem:—			
Animals, food for, of all kinds, not otherwise enumerated, including horse, and cattle spices, and condiments, proprietary or otherwise; also hempseed, mawseed, millet-seed, canary-seed, and mixed bird-seed ...	20	0 0	per cent. ad valorem.

## CLASS XVI.—MISCELLANEOUS.

Goods subject to fixed rates:—			
Blue ...	0	0 1	the lb.
Candles ...	0	0 1½	"
Cement, Portland, and other structural, and building cement ...	0	2 0	the barrel.
Gelatine, isinglass, glue, and size ...	0	0 1½	the lb.
Matches:—			
Wooden, in boxes containing not more than 60 matches ...	0	1 0	the gross of boxes.
In boxes containing over 60 and not more than 100 matches ...	0	2 0	"
In boxes containing more than 100 matches; for every 100 matches, or fraction thereof, contained in one box ...	0	2 0	"
Wax, "plaid vestas" in cardboard boxes containing under 100 matches ...	0	1 0	"
"Pocket vestas," in tin or other boxes, containing under 100 matches ...	0	1 4	"
"Sportsman's," "Ovals," and "No. 4 tin vestas," in boxes containing not more than 200 matches ...	0	4 6	"
Wax, other kinds, for every 100 matches or fraction thereof contained in one box ...	0	2 3	"

Names of Articles.	Rates of Duty.
<b>CLASS XVI.—MISCELLANEOUS—continued.</b>	
<b>Matches—continued.</b>	
Matches of any material other than wood or wax, a duty corresponding to the duty payable on wooden matches (Note.—Boxes made of gold, silver, metal, wood, or composition, of permanent value when empty, shall, in addition to the duty payable on any matches contained therein, be charged as jewellery or fancy goods.)	£ s. d.
Paraffin wax ... ..	0 0 1 the lb.
Powder, sporting ... ..	0 0 6 the lb., up to and including the 31st day of October, 1907; thereafter, free.
Sausage skins, and casings, (including brine or salt) ...	0 0 3 the lb.
Soap, common yellow, and blue mottled ...	0 5 0 the cwt.
Spirits, methylated to the satisfaction of the Minister ...	0 1 0 the liquid gallon.
Spirits, cleared from warehouse, methylated, under prescribed conditions ...	0 0 6 the liquid gallon not including the added naphtha or other methylating material.
Starch ... ..	0 0 2 the lb.
Wax, mineral, vegetable, Japanese, and beeswax ...	0 0 1 "
Goods subject to 10 per cent. ad valorem:—	
Flock ... ..	10 0 0 per cent. ad valorem
Goods subject to 20 per cent. ad valorem:—	
Bags, calico, forfar, linen, flour; bagging, bags, and sacks, not otherwise enumerated, including filter bags, and sheaths ...	20 0 0 "
Blacking, and boot-gloss, and polish ...	20 0 0 "
Blacklead ... ..	20 0 0 "
Boats, launches, yachts, also all vessels propelled by means other than oars, (when imported in any vessel), including all fittings therefor not otherwise enumerated ...	20 0 0 "
Cordage, rope, and twine, not otherwise enumerated ...	20 0 0 "
Fireworks, not otherwise enumerated ...	20 0 0 "
Nets, and netting ... ..	20 0 0 "
Soap powder, extract of soap, dry soap, soft soap, liquid soap, soap solutions, and washing, or cleansing powders, crystals, pastes, and liquids ...	20 0 0 "
Tarpaulins, tents, sails, rick, and waggon covers ...	20 0 0 "
Goods subject to 25 per cent. ad valorem:—	
Brooms, brushes, and brushware ... ..	25 0 0 "
Marble, granite, and other stone, dressed, or polished, and articles made therefrom; also imitation stone, dressed, or polished, and articles made therefrom, or from cement ... ..	25 0 0 "
Soap, not otherwise enumerated ... ..	25 0 0 "

In addition to any duty chargeable by law on any goods imported into the colony, a further duty of 20 per cent. ad valorem shall be charged when the goods are prison made.



## SCHEDULE B.

Names of Articles.	Names of Articles.
<p>CLASS I.—FOODS, ETC.</p> <p>Almonds, and nuts, except walnuts</p> <p>Anchovies, salted, in casks, or other containers, capable of holding 28 lb. net or over</p> <p>Arrowroot, sago, tapioca, macaroni, vermicelli, rice-flour, prepared barley-flour, potato-flour</p> <p>Salt</p> <p>Rice, dressed or undressed</p> <p>Soy, in vessels exceeding 10 gallons capacity</p>	<p>CLASS V.—DRUGS, ETC.—<i>continued.</i></p> <p>Drugs and chemicals, viz.—<i>continued.</i></p> <p>Silver nitrate in crystals</p> <p>Soda acetate, <i>crude</i>; soda ash; soda, arseniate, anhydrous carbonate, caustic, cyanide, bisulphite, hyposulphite, silicate, sulphate, sulphide, sulphite, nitrate, permanganate</p> <p>Metallic sodium</p> <p>Zinc chloride</p>
<p>CLASS IV.—NON-ALCOHOLIC BEVERAGES, ETC.</p> <p>Cocoa-beans, uncrushed</p> <p>Coffee, raw</p> <p>Fruit-juices, or imitation fruit-juices, unsweetened, in containers of 10 gallons capacity or over</p>	<p>(Note.—Mixtures of any of the articles enumerated under this Schedule as drugs and chemicals, with each other, or with chemicals, or substances not enumerated, shall, if not provided for elsewhere in the Tariff, be charged as medicinal preparations not otherwise enumerated, or chemicals not otherwise enumerated 20 per cent. ad valorem.)</p>
<p>CLASS V.—DRUGS, ETC.</p> <p>Acids, viz: boracic; carbolic; chromic; citric; fluoric; formic; lactic; muriatic; nitric; oleic; oxalic; picric; pyrogallic; salicylic; sulphuric</p> <p>Concentrated extracts, or essences, in liquid form, or preserved in fat, for the purpose of manufacturing perfumery, when entered to be warehoused in a manufacturing warehouse for the purpose of making perfumery or other articles therein</p>	<p>Drugs crude, not powdered, and unsuited for use as foods, or in the manufacture thereof, viz: barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, gums, balsams, inspissated juices (except opium), seeds, fruits, fruit rinds, pitch, cantharides, ergot</p> <p>Essential oils, except eucalyptus; cod liver oil; oil of rhodium</p>
<p><i>Disinfectants</i></p> <p>Drugs and chemicals, viz.—</p> <p>Carnauba wax</p> <p>Catechu</p> <p>Cochineal</p> <p>Creosote, <i>crude</i> or <i>commercial</i></p> <p>Crude distillates of coal-tar or wood, in vessels containing 10 gallons or over, for the manufacture of disinfectants in New Zealand</p> <p>Formic aldehyde, and solution thereof</p> <p>Fusel oil</p> <p>Gall nuts</p> <p>Glycerine, <i>crude</i></p> <p>Gums—viz., arabic, benzoin, damar, tragacanth, artificial gum-arabic</p> <p>Liquefied gases, and compressed gases</p> <p>Liquorice in blocks of 7 lb. net and over, or soft liquorice-extract in bulk, in tins or other vessels capable of holding 7 lb. net or over</p> <p>Naphthalene, crude or refined</p> <p>Saffron</p> <p>Strychnine, and salts of strychnine</p> <p>Sugar of milk</p> <p>Sulphur</p> <p>Turmeric</p> <p>Alum, alum sulphate</p> <p>Ammonium chloride, or sal ammoniac, ammonium sulphate</p> <p>Arsenic</p> <p>Borax</p> <p>Calcium carbide, chloride, sulphate, sulphite, and bisulphite; chlorinated lime</p> <p>Carbon bisulphide</p> <p>Copper sulphate, or bluestone, oxide of copper</p> <p>Iron sulphates</p> <p>Magnesium sulphite, and bisulphite</p> <p>Manganese oxides</p> <p>Phosphorus</p> <p>Potash; pearlsh; potash, caustic, chlorate, cyanide, nitrate (or saltpetre), permanganate, prussiates, sulphite, and bisulphite; metallic potassium</p>	<p>Horse, and cattle <i>drenches</i></p> <p>Opium when entered to be warehoused in a manufacturing warehouse, for the purpose of making therein approved medicinal preparations</p> <p>Scrub exterminators</p> <p>Sheep dip; sheep <i>drenches</i>; sheep licks</p> <p>Surgeons', physicians', dentists', and opticians' instruments, also such appliances peculiar to medical, or surgical use, as may from time to time be approved by the Minister, imported solely for the use of a public hospital, on a declaration by the chairman of the district board of such hospital that the goods are solely for the use of the said institution, and will not be sold, or disposed of, without payment of the duty</p> <p>Surgeons', physicians', dentists', and opticians' materials, viz:—Antiseptic dressings, gauzes, lint, tow, cotton wool, poroplastic felt, adhesive plaster, oiled silk or other fabric, spongio piline, bandages, catgut, and sterilized, and other sewings, thermometers; also appliances including splints for wear, <i>peculiarly adapted</i> to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body</p> <p>Crutches; ear trumpets, ear tubes, and audiophones, for the partially deaf. Opticians' trial cases, lenses, and frames, spectacles, and magnifying glasses, ophthalmoscopes, optometers and other measuring instruments, test cards, and diagrams, artificial eyes (demonstration and other)</p> <p>Dentists' materials, viz:—Artificial teeth, tooth crowns, celluloid blanks, base plates, denture strengtheners, gutta percha stick, points, pellets, and sheets, rubber dam, amadou absorbent, absorbent paper, rubber in sheets, metal-plate, -wire, -foil, -sticks; solder; fusible metal, porcelain powder, and enamel, inlays, modelling composition, and wax, investment compound, amalgam, and cement. Tools for lathes</p>

SCHEDULE B.—*continued.*

Names of Articles.	Names of Articles.
<p>CLASS V.—DRUGS, ETC.—<i>continued.</i> Scientific and philosophical instruments and apparatus, namely:—Assay-balances; laboratory retorts, and laboratory flasks, and other instruments, and apparatus, for chemical analysis, and assay work; assay furnaces, including dentists', and jewellers' furnaces; also such instruments, and apparatus, suited strictly for scientific and philosophical purposes, as may from time to time be approved by the Minister</p>	<p>CLASS VI.—CLOTHING AND TEXTILES—<i>continued.</i> coloured imitation haircloth; canvas; buckram; wadding, and padding; silk, worsted, and cotton bindings, and braids; stay bindings; Russia braids; shoulder-pads; buckles; silesias; drab, slate, and brown jeans; pocketings; slate, black, and brown dyed unions and linens; Verona, and Italian cloth, of cotton or wool, or unions of the same; also such other lining materials as may be approved by the Minister</p>
<p>CLASS VI.—CLOTHING AND TEXTILES. Brace-elastic, and brace-mountings Brattice cloth made of jute or hessian Bunting, in the piece Butter, and cheese, cloth Buttons, tapes, wadding, pins, needles Calico, white and grey, also cotton sheetings, in the piece, up to and including 31st day of October, 1907 Corduroy, moleskin, and plain beaver-skin, of cotton, in the piece, up to and including 31st day of October, 1907 Coloured cotton shirtings, flannelette shirtings, up to and including 31st day of October 1907. Forfar, Dowlas, and flax sheeting, when cut up under supervision in sizes not exceeding 47 in. by 36 in. for making flour-bags, and not exceeding 54 in. for lining wool mats, up to and including 31st day of October, 1907 Cotton or linen <i>piece</i> goods, and unions of the same, not otherwise enumerated, except <i>imitation silks</i> composed of any material or substance whatsoever, on and after 1st day of November, 1907 Fur skins, green or sun-dried Gold or silver lace or braid for military clothing, featherstitch braid Hatmakers' materials—viz.: felt hoods; shellac; galloons; calicoes; spale boards for hat boxes; leathers; silk plush in the piece; linings, when cut up or otherwise, under such conditions as the Minister may prescribe; blocks; moulds; frames; ventilators; and tassels Hessians, plain or striped, and scrim Leather cloth, plain colours Minor articles (required in the making-up of apparel, boots, shoes, hats, caps, saddlery, umbrellas, parasols, and sunshades), enumerated in any order of the Minister, and published in the <i>Gazette</i> Ostrich feathers grown in New Zealand, when returned from abroad dressed, or dyed, upon evidence being produced to the satisfaction of a Collector of Customs as to their previous exportation Sailcloth, canvas, and unbleached double-warped duck, in the piece Sewing cottons, silks, and threads; angola mendings not exceeding 45 yards in length; crewel, flourishing, embroidery, darning, knitting, and crochet threads, of silk, linen or cotton, or unions of the same, plain or fancy Silk for flour dressing, in the piece Silk twist (shoemakers', and saddlers') Staymakers' binding, eyelets, corset-fasteners, jean, ticks, lasting, sateen, and cotell; also corset shields, and busk protectors Tailors' trimmings—viz, haircloth; plain or</p>	<p>Tubular woven cotton cloth in the piece for meat-wraps Umbrella-makers' materials—viz., reversible, and levantine silk mixtures, gloria, and satin de chene, of not less than 44in. in width; alpaca cloth, with border; zanella cloth, with border; also other piece-goods on such conditions as the Minister may approve; sticks, runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings Union textiles not otherwise enumerated, in the piece, when cut up, and made into shirts or pyjamas, under such conditions and regulations as the Minister may prescribe Waterproof material in the piece, having within, or upon it, a coating of indiarubber</p> <p>CLASS VII.—LEATHER, AND ARTICLES USED IN LEATHER MANUFACTURES. Boot elastic Bootmakers' linings, canvas, plain, or coloured, bag and portmanteau linings, of such materials, qualities, and patterns, as may be approved by the Minister Boots, shoes, shoettes, sandals, clogs, and patens, slippers, and goloshes—namely, children's No. 0 to 6 Cork soles, and sock-soles East India kip, also hides, crust or rough tanned, but undressed Goat-skins, and kid-skins, however dressed Grindery—namely, button fasteners, and staples; eyelets, and hook eyelets, and eyelet rings; tingles; spikes for running or cricketing shoes; boot-protectors; wood or rubber heels or knobs; leather toe-tips, "Wells" patent or a similar make, stiffeners or toes moulded ready for use, copper toes, boot stretchers and trees, hollow-fillers, japanned toe-tips; legging springs and stiffeners; lasting tacks, pegs, brass rivets, iron rivets; brass, iron, and copper cut-bills; steel points, sparrow bills; wrought, cut, and malleable hob-nails; Hungarian nails; wrought, and cut tip-nails; iron or wooden lasts; rivetting stands for iron lasts; sole, heel, stiffening, and toe-cap knives; shoemakers' wax; heel-balls; bristles, hemp, and flax; rubber solution or cement; welting cut into strips or in coils ready for use; shoemakers' binding or beading; welting leather cut into strips not exceeding 1 in. in width; webbing; curriers', and bootmakers' inks or stains; bootmakers' sectional cutting-boards; glass or emery paper, or cloth, on sheets, in rolls, or cut into shapes. Hog-skins Kangaroo, and wallaby skins, undressed Leather, japanned or enamelled Saddle-trees. Saddlers' ironmongery (except bits and stirrup-irons), hames, and mounts for harness; straining, surcingle, brace, girth, and roller</p>

SCHEDULE B.—*continued.*

Names of Articles.	Names of Articles.
<p><b>CLASS VII.—LEATHER, AND ARTICLES USED IN LEATHER MANUFACTURES—<i>continued.</i></b>  webs; collar check, and the same article plain, of such quality as may be approved by the Minister; legging-buckles, also metal articles required to repair or complete riding or driving harness, or saddlery, to be repaired or made in the colony  Tanning materials, <i>crude</i></p> <p><b>CLASS VIII.—FURNITURE, ETC.</b>  Blind webbing, and tape. Worsted covered cord, and solid glass cord, for venetian, and other blinds  Upholsterers' materials, viz.:—webbing, hair-seating, imitation hair-seating; curled hair; gimp, and cord, of wool, cotton, or silk; tufts, and studs; chair canvas</p> <p><b>CLASS IX.—CHINA, GLASS, ETC.</b>  Bottles, empty, plain glass, not being cut, or ground; also, jars, plain glass, or plain earthen, up to three inches diameter at the mouth  Earthen, or glass roofing tiles; also roofing slates  Glass plates (engraved) for photo-lithographic work  Jars specially suited to contain sulphuric, nitric, hydrochloric, and other strongly corrosive acids, when permanently branded with the name of any such acid and the name of a New Zealand factory for the manufacture of the same  Jars, or other dutiable vessels, containing free goods, or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained in them  Lamps, miners' safety, and glasses therefor; lamps peculiarly adapted for use on harbour beacons and lighthouses, also appliances peculiar to such lamps; side lights, and head lights, especially suited for the use of ships</p> <p><b>CLASS X.—FANCY GOODS, ETC.</b>  Action work, and keys, in frames, or otherwise, iron, or metal piano frames, for manufacture of organs, harmoniums, and pianos; organ pipes, and stop-knobs  Articles, being exhibits for public display only in public museums, whether purchased under bond or directly imported by, or for presentation to such museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable  Artists' materials—viz., Canvas in the piece or on stretchers, oiled paper or drawing paper in sheets or blocks, colours, brushes, palettes, and palette knives  Cigarette papers entered to be warehoused in any licensed tobacco manufactory for the manufacture therein of cigarettes  Microscopes, and telescopes, and slides, and lenses, for same  Paintings, statuary, and works of art, whether purchased under bond or directly imported by, or for presentation to any public institution or art association registered as a body corporate, for display in the buildings of</p>	<p><b>CLASS X.—FANCY GOODS, ETC—<i>continued.</i></b>  such institution or association, and not to be sold or otherwise disposed of  Paintings or pictures, painted or drawn by New Zealand students, within three years of the time of their departure from the colony for the purpose of undergoing a period of tuition abroad for the first time, upon evidence being produced to the satisfaction of a Collector of Customs  Photographic cameras, and lenses, including focussing cloths, and camera covers.  Photographs of personal friends in letters or packets  Precious stones, cut or uncut, if unmounted  Sensitized surfaces, and albumenized paper, plain, not being postcards or other stationery</p> <p><b>CLASS XI.—PAPER, ETC.</b>  (Note.—In every case where exemption from duty is governed by a size, the equivalent area shall be exempt under like condition.)  Bookbinders' materials, viz., cloth, leather, thread, headbands, webbing, end-papers, tacketing-gut, marbling-colours, marble-paper, blue or red paste for ruling-ink, staple-presses, wire staples, staple-sticks  Butter paper (known as vegetable parchment paper), and waxed paper, unprinted  (Note.—Butter paper or waxed paper, printed, shall be charged as manufactured stationery.)  Cardboard, pasteboard, strawboard, wood-pulp board, and corrugated board, of size not less than that known as "royal," and weighing not less than 3 oz. per sheet of "royal" size  Cardboard boxes, material for—viz., gold, and silver paper, plain or embossed; embossed paper in strips; gelatine or coloured papers; known as "box papers"  Cartridge drawing paper  Celluloid, plain, in sheets, not otherwise enumerated  Cloth-lined boards, not less than "royal" size  Cloth-lined paper, and enamelled, gelatine, and metallic paper, of size not less than "demy"; also "ivorite" of size not less than "demy"  Copy-books, having printed headlines on each page; also drawing-books  Copying paper, medium and larger sizes, in original mill wrappers and labels  Ink, printing, of net invoice value not exceeding 4d. the lb.  Masticated para  Millboard, and book-binders' leather board  Paper, hand-made or machine-made, book, or writing, when in original wrappers, of sizes not less than the size known as "demy," and not being a wrapping paper, or of the same quality as a wrapping paper  Paper printing  Printed books, papers, and music, not otherwise enumerated, excepting advertising matter</p> <p><b>CLASS XII.—METALS.</b>  Agricultural machines, and agricultural implements, not otherwise enumerated; also parts peculiar to the manufacture of agricultural machines, and implements—viz.: Chaff-cutting knives, fittings for threshing mills,</p>

## SCHEDULE B—continued.

Names of Articles.	Names of Articles.
<p>CLASS XII.—METALS—continued.</p> <p>forgings or castings for ploughs, discs for harrows, plough-shares, mould-board plates, and steel-share plates cut to pattern, skeith-plates, tilt-rakes, also reaper-knife sections or fingers, finished brass, and steel springs.</p> <p>(Note.—Agriculture as applied to the Tariff shall include horticulture and viticulture.)</p> <p>Anchors</p> <p>Artificers' tools, not otherwise enumerated, not including brushes or brushware; also the following tools, namely: axes, and hatchets, spades, shovels, forks, picks, mattocks, quartz, and knapping hammers, scythes, sheep-shears, reaping hooks, soldering irons, paperhangers' scissors, butchers' saws or cleavers; measuring bands or tapes</p> <p>Axles, axle-arms, and axle boxes</p> <p>Bellows nails</p> <p>Bicycles and tricycles, fittings for—namely: rubber tyres, pneumatic tyres, outside covers, and inner tubes, handle grips, pedal rubbers; also the following articles when not plated, japanned, painted, or varnished, namely: drop forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), forks, stays, handle bars, and seat pillars, <i>unbuilt</i>, bracket shells, fork, and stay ends, fork tips, bridges, crowns, and lugs</p> <p>Beekeepers' tools, implements, and apparatus, namely: metal fittings for bee hives, bee smokers, wax extractors, rubber gloves, gloves of textile soaked in oil, queen cages, comb foundation, foundation machines, honey knives, honey extractors, queen rearing outfits, wax presses, <i>tools peculiar to the use of beekeepers</i></p> <p>Blacksmiths' anvils, forges, and fans</p> <p>Bolts, and bolt ends, up to 24 inches in length; nuts, blank or screwed nuts, black or finished nuts</p> <p>Brass, copper, and tin, in pigs, bars, tubes or sheets; also tinned hoops</p> <p>Brass tubing, and stamped work, in the rough, for gasaliers and brackets</p> <p>Caps, percussion</p> <p>Card clothing, for woollen-mills, and for paper-mills</p> <p>Castings for ships; also propeller-screws, including only bosses and blades</p> <p>Chains, iron, plain, or with hook, swivel, or ring, attached</p> <p>Copper, brass, and composition rod, bolt, sheathing, and nails</p> <p>Couch-roll jackets, machine wires, beater-bars, and strainer-plates, for paper-mills</p> <p>Crucibles</p> <p>Emery grinding machines, and emery wheels</p> <p>Empty iron drums, not exceeding 10 gallons capacity</p> <p>Engineers', and all metal- or wood- or stone-workers' machine tools or hand tools, not including brushes or brushware</p> <p>Engine-governors</p> <p>Eyelets</p> <p>Fire-engines, chemical fire-engines, and chemical fire-extinguishers; also fire-hose and couplings therefor, portable fire-escapes, fire-ladders, fire-reels, and firemen's helmets, if declared, to the satisfaction of the Collector, for the use of a fire-brigade</p>	<p>CLASS XII.—METALS—continued.</p> <p>Fish-hooks, unmounted, and without attachments</p> <p>Gas engines, and hammers, and oil engines</p> <p>Glassmakers' moulds</p> <p>Iron boiler-plates and unflanged end-plates for boilers; boiler-tubes not exceeding 5 in. in internal diameter and unflanged; expansion-rings; furnace-flues</p> <p>Iron pipes, and fibre pipes, not exceeding 5 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for same</p> <p>Iron, sheet, plate, hoop, rod, bolt, bar, angle, tee, channel, plain black; pig iron; plain iron rolled girders; rolled chequered plates; shafting, plain rolled or plain turned, but otherwise unwrought</p> <p>Iron and steel cordage</p> <p>Lead, in pigs and bars</p> <p>Machine saw-blades</p> <p>Machinery—viz.: <i>dairying machinery</i> (including cream-separating machines, also coolers), <i>mining machinery</i>, <i>gold-saving machinery</i></p> <p>Medals, including only old or second-hand war medals, humane societies', and other similar medals; also old coins</p> <p>Metal fittings, for trunks, portmanteaux, travelling bags, leggings, bags, and satchels</p> <p>Metal sheaves</p> <p>Metal tubes in the rough, having a slit through their whole length, suited for the manufacture of fenders, bedsteads, gates, and the like articles.</p> <p>Metal-wire of all kinds, plain, number 5 gauge and over according to British standard; metal cordage not otherwise enumerated, not being gold or silver; also barbed fencing-wire, and fencing-staples</p> <p>Metal wove-wire, and metal gauze; also wire-netting, and expanded metal lathing or fencing, in the piece.</p> <p>Metallic capsules</p> <p>Moulders' chaplets, and dowels</p> <p>Perambulators, and the like vehicles, <i>fittings for</i>, not otherwise enumerated</p> <p>Perforated or cellular sheet zinc or iron</p> <p>Portable engines on four or any greater number of wheels, with boiler of locomotive type; also <i>traction engines</i></p> <p>Printing type, and printing materials, not otherwise enumerated, suited only for the use of printers</p> <p>Rails for railways and tramways, including lay outs, and points, and crossings, for the same</p> <p>Rivets, and washers</p> <p>Set screws, engineers' studs, and split pins</p> <p>Sewing, knitting, and kilting machines</p> <p>Steam or hydraulic pressure, and vacuum gauges; pressure indicators or pressure gauges for gas or oil engines; speed indicators, engineers', for testing machinery</p> <p>Surveyors' instruments—viz., steel bands, chains, measuring tapes, field instruments, and drawing instruments; draughtsmen's drawing instruments</p> <p>Tacks, and nails, 1 in. and under</p> <p>Tea packing lead</p> <p>Tinsmith's fittings, and furniture, including stamped or blocked tin or copper, planished or unplanished</p> <p>Welded and flanged boiler furnaces, plain or corrugated</p> <p>Zinc, plain sheet</p> <p>Zinc plates or copper plates for photo-lithographic work</p>

## SCHEDULE B—continued.

Names of Articles.	Names of Articles.
<p><b>CLASS XIII.—TIMBER, ETC.</b>  Ash, hickory, and lancewood timber, unwrought  Blacksmiths', braziers', assay, and treadle power bellows  Carriage or cart makers' materials—viz., shafts, spokes, and felloes, <i>in the rough</i>; hubs, all kinds; poles if unbent and unplanned, all kinds; bent wheel rims  Churns  Lignum-vitæ  Material for the manufacture of carriages, carts, drays, and wagons, motor cars or vehicles, and railway cars or wagons—viz., springs, <i>mountings, trimmings</i>, brass hinges, tire bolts, shackle holders, step treads, rubber cloth, rubber tires, pneumatic tires, outer covers, inner tubes; also, <i>iron or metal fittings</i> (except steps, lamp irons, dash irons, seat rails, and fifth wheels) for the manufacture of carriages, carts, drays, and wagons, other than motor cars or vehicles or railway cars or wagons  <i>Motor cars</i>, and wheels for same  Sieves, hair  Wooden handles for tools</p>	<p><b>CLASS XVI.—MISCELLANEOUS—continued.</b>  Cotton and other waste, engineers  Diving dresses, and dresses suited solely for use in poisonous gases or smoke, with apparatus peculiar thereto  Dyes; dye stuffs; and dyeing materials, <i>crude</i>  Felt sheathing  Gum boots, knee or thigh, the soles of which may be of either leather or rubber  Hawsers of 12 in. or over  Honey and brown Windsor soap composition  Indiarubber gloves  Manures  Marble, granite, and other stone, hewn or <i>rough sawn</i>, not dressed or polished  Netmakers' cotton twine  Official supplies for consular officers of countries where a similar exemption exists in favour of British consuls  Paper-makers' felts  Passengers' baggage and effects, including only wearing apparel and <i>other personal effects that have been worn or are in use</i> by persons arriving in the colony; also <i>implements, instruments, and tools of trade, occupation, or employment</i>, of such persons, not exceeding £50 in value, and household or other effects not exceeding £100 in value, which have been in use for twelve months prior to embarkation by the persons or families bringing them to the colony, and which are not intended for any other person or persons, or for sale; also cabin furnishings belonging to such persons not exceeding in value £10  Provided that goods falling within the above exemption may be admitted free, only, if imported within two years of the first arrival in the colony of the persons or families by whom they have been used</p>
<p><b>CLASS XIV.—OILS, ETC.</b>  Oils in vessels capable of containing one gallon of oil or more—viz., <i>Refined</i> mineral oils not exceeding in specific gravity .870 at 60 deg. F; fish, penguin, mutton bird, seal, and whale oils  (Note.—Mixtures of mineral or vegetable oils, with each other, or with fish, penguin, mutton bird, seal, whale, or other oils, shall be charged with duty (1) if imported in vessels capable of containing one gallon of oil or more, 6d. the gallon; (2) if imported in vessels having a lesser capacity than one gallon, 20 per cent. ad valorem)  Paints, and colours, not otherwise enumerated  Turpentine; turpentine substitute composed of volatile mineral oils, or of volatile mineral oils in combination with turpentine, or other volatile vegetable oils; liquid <i>driers</i>; terebene  Wood naphtha</p>	<p>Plaster of Paris  Powder, viz.: blasting powder, and blasting meal  Returned empties which are identified as such to the satisfaction of a Collector of Customs  Shipbuilders' models of vessels suited only for exhibition  Ship chandlery, not otherwise enumerated  Ships' rockets, blue lights, danger-signals, and rocket life-saving apparatus  Stones, mill, grind, oil, and whet  Tobacco for sheep-wash, or for insecticide, after being rendered unfit for human consumption to the satisfaction of the Minister  Treacle or molasses, mixed with bone-black in proportions to the satisfaction of the Minister</p>
<p><b>CLASS XV.—AGRICULTURAL FARM PRODUCTS, ETC.</b>  Linseed  <b>CLASS XVI.—MISCELLANEOUS.</b>  Apparatus, appliances, articles, and materials, for educational purposes, as may be approved by the Minister, and under conditions prescribed by him  Bagging, bags, or sacks, of jute or hessian; also cornsacks; bags made of New Zealand tow or flax  <i>Belting</i>, for driving machinery, other than leather belting, and not being cordage or rope  Binder-twine, two-ply and under  Bricks, other than fire-bricks  Candle-nuts, and candle-nut kernels  Candle-wick  Canvas aprons and elevators, for reapers and binders  Canvas, indiarubber, or other hose, tubing, or piping, armoured or otherwise; flexible metal hose, tubing, or piping  Charts and maps  Confectioners' moulding starch  Cork, cut; bungs; fishermen's cork floats; also <i>plain unornamental stoppers</i> of every description for bottles, jars, and casks</p>	<p>Typewriters  Wax, bottling  Wool packs, and wool pockets  Yarns—viz.: coir, flax, jute, and hemp  Articles and materials (as may from time to time be specified by the Minister) which are suited only for, and are to be used solely in, the fabrication or repair of goods within the colony. All decisions of the Minister in reference to articles so admitted free to be published from time to time in the <i>Gazette</i>.  And all articles not otherwise enumerated.  Provided that all goods falling under this Schedule, which are prison made, shall be charged an ad valorem duty of 20 per cent.</p>

## PREFERENTIAL TARIFF.

## SCHEDULE C.

Cement, Portland, and other structural, and building cement.

Names of Articles.	Names of Articles.
--------------------	--------------------

## SCHEDULE D.—PART I.

Basketware, and wickerware, not otherwise enumerated, not being furniture	Glassware; globes, and chimneys, for lamps
Bicycles, tricycles, and the like vehicles, also finished, or partly finished or machined parts of the same, not otherwise enumerated	Hardware, ironmongery, and hollow-ware
Boots, shoes, shoettes, sandals, clogs, and pattens, not otherwise enumerated—namely, men's, above size No. 5; youths', above size No. 1; boys', Nos. 7 to 1, both inclusive; women's, above size No. 1; girls', Nos. 7 to 1, both inclusive; boots, shoes, shoettes, and sandals, clogs, and pattens, not otherwise enumerated; <i>slippers, and goloshes</i> , (not including evening and court shoes, lawn tennis, and gymnasium shoes, strapped shoes, shoes goloshed, or bottomed, in indiarubber, leather, or other material)	Hops
Candles	Iron, and other nails, not otherwise enumerated, including dog-spikes
Carriages, carts, drays, wagons, perambulators, and the like vehicles, and wheels for the same	Iron pipes, and fibre pipes, exceeding 5 in. in internal diameter; also knees, bends, elbows, and <i>other fittings</i> for the same
China, porcelain, and parian ware	Jewellery; plate, gold, or silver; plated ware; greenstone, cut or polished
Clocks, time registers, and time detectors	Lamps, lanterns, and lamp-wick, not otherwise enumerated
Cordage, rope, and twine, not otherwise enumerated	Lawn-mowers
Earthenware, stoneware, and brownware	Motor vehicles, not otherwise enumerated, and wheels for same
<i>Fancy goods, and toys; also sporting, gaming, and athletic requisites, not otherwise enumerated</i> , including billiard tables, and billiard <i>requisites</i> ; hair, and toilet combs	Musical instruments
Firearms, all kinds	<i>Paper-wrapping</i> , all kinds, not printed, including blue candle, glazed cap, glazed casings, small-hand, lumber-hand, tissue, brown, cartridge, and sugar papers
Fish, potted, and preserved	Upholstery, not otherwise enumerated
Furniture, and cabinetware, not otherwise enumerated, and other than iron or other metal	Walking-sticks

Preferential duties upon the articles hereafter enumerated to be charged up to and including the 31st day of October, 1907, thereafter to cease and determine:—

Cream of tartar  
Glass, crown, sheet, and common window  
Glass, plate, polished, coloured, and other kinds, not otherwise enumerated  
Paper-hangings

## SCHEDULE D.—PART II.

Preferential duties upon the items hereafter enumerated shall only be charged after the thirty-first day of March, 1908:—

Bill-hooks, bush-hooks, slashers, and hedge-knives	Heelplates, and toe stiffeners, and toe plates
Brooms, brushes, and brushware	Japanned, and lacquered metalware
Cartridges (shot), 10 to 24 bore	<i>Laces</i> , vamps, and uppers
Cartridge-cases	Lay figures, busts, and dress stands
Cartridges, not otherwise enumerated	Leather bags, and leathercloth bags, not otherwise enumerated
Cars, wagons, and trucks, railway, and tramway, and wheels for same	Leather cut into shapes
Electric batteries, and cells; furniture, fittings, instruments, and appliances, not otherwise enumerated, for the generation, transmission, application, or utilisation of electricity, or of electric power of any description whatsoever	Leather leggings
Fish, dried, pickled, or salted, not otherwise enumerated	Leather manufactures not otherwise enumerated
Galvanised iron manufactures, not otherwise enumerated, made up from galvanised iron, or from plain sheet iron, and then galvanised	Magic lanterns, bioscopes, cinematographs, kinoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto; also limelight, and the like apparatus, including accessories peculiar thereto
	Mantelpieces, other than stone
	Manufactured or partly manufactured articles of metal, or manufactured or partly manufactured articles of metal in combination with any other material whatsoever, not otherwise enumerated.

Names of Articles.

Names of Articles.

SCHEDULE D.—PART II—*continued.*

Matches :—	Saddlery, and harness ; whips, and whip-thongs
Wooden, in boxes containing not more than 60 matches	Portmanteaux ; trunks ; travellings - bags, and brief-bags, of leather or leather-cloth, 10 in. in length and upwards ; and carpet bags
In boxes containing over 60 and not more than 100 matches	Furniture, knife, and plate powder, and polish
In boxes containing more than 100 matches	Bricks, known as fire-bricks
Wax, "plaid vestas" in cardboard boxes containing under 100 matches	Drainage pipes, and drainage tiles
"Pocket vestas" in tin or other boxes, containing under 100 matches	Earthen flooring, and garden, tiles
"Sportsmen's," "Ovals," and "No. 4 tin vestas," in boxes containing not more than 200 matches	Filters
Wax, other kinds	Fireclay, ground ; and fireclay goods
Matches of any material other than wood or wax	Plate glass bevelled or silvered ; mirrors, and looking glasses, framed or unframed
Paper bags, <i>coarse</i> (including sugar bags)	Fishing tackle, including artificially baited hooks, other than flies
Paper bags, not otherwise enumerated	Mouldings, and panels, in the piece, of either wood, plaster pulp, metal, or other material, for picture frames, cornices, walls, or ceilings
Picture, or photograph, frames, or mounts	Photographic goods not otherwise enumerated
Statues, statuettes, casts, and bronzes	Watches
Tinware, and tin manufactures, not otherwise enumerated	Artificial flies
Tobacco pipes and cases, cigar and cigarette holders and cases, cigarette cases and papers	Oil, perfumed ; also toilet preparations and perfumery, not otherwise enumerated
Woodenware, and turnery, not otherwise enumerated, and veneers	Cardboard, pasteboard, strawboard, wood-pulp board, corrugated board, and cloth-lined board, not otherwise enumerated
Cocoa-nut butter, cocoa or cacao butter, nut butter, and other <i>refined</i> vegetable butters or fats	Cloth-lined, enamelled, gelatine, and metallic papers, not otherwise enumerated ; also "ivorite" not otherwise enumerated
Lard, and <i>refined</i> animal fats, not otherwise enumerated	Inks, not otherwise enumerated
Meats, potted or preserved	Stationery, and writing paper, not otherwise enumerated, also printers' menu, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged, or embossed, but otherwise unprinted
Provisions, not otherwise enumerated	Calendars and showcards, all kinds
Vegetables, fresh, dried, or preserved	Cardboard or paper boxes complete ; or cardboard or paper, cut, or shaped for boxes, wrappers or other receptacles (including match-boxes)
Fruits, preserved in juice, or syrup	Directories of New Zealand or of any part thereof ; also covers for directories
Milk or cream, preserved, evaporated, or dried	Stationery, manufactured, viz. :—Account-books, manuscript - books, scribbling, and letter blocks, and books, plain or ruled ; bill-head, invoice, and statement forms ; printed or ruled paper, counter-books, cheque, and draft forms ; tags, labels, blotting-pads, sketch-books, book-covers, copying letter-books, manifold-writers, albums (other than for photographs), diaries, birthday-books, plain or faint lined ruled books, printed window-tickets, printed, lithographed, or embossed stationery, and Christmas, New Year, birthday, Easter, and other cards, and booklets
Aerated, and mineral waters ; effervescing beverages ; and beverages not otherwise enumerated	Stereotypes, matrices, half-tone, and line blocks
Coffee, essence of, and essence of coffee with milk or any other food substance	Boilers, land, and marine, including feed water-heaters, fuel economisers, steam super-heaters, and mechanical stokers
Fruit juices or imitation fruit juices, unsweetened, in containers of less than ten gallons capacity	Crab winches, cranes, capstans, and windlasses
Fruit juices or imitation fruit juices, sweetened ; syrups ; raspberry vinegar, sweetened	<i>Machinery, not otherwise enumerated</i>
Baking powder ; yeast preparations, and other ferments ; also yeast foods	Steam-engines, and parts of steam-engines, not otherwise enumerated
<i>Chemicals, and chemical preparations, not otherwise enumerated, including photographic chemicals, not otherwise enumerated ; also, anti-incrustation, boiler, and other compounds</i>	Bellows, not otherwise enumerated
Dextrine, and dextrine pastes or solutions	Blocks, wooden tackle
Essences, flavouring, not otherwise enumerated	Doors, and sashes, either plain, or glazed with ornamental glass
Eucalyptus oil in bulk or bottle	Axle grease, and other <i>solid lubricants</i>
Glycerine, <i>refined</i>	Harness oil, and composition, leather dressing, and belt dressing
<i>Medicinal preparations, drugs, and druggists' sundries, and apothecaries' wares, not otherwise enumerated ; also aerated water makers', and cordial manufacturers', and brewers' drugs, chemicals, and other sundries, not otherwise enumerated</i>	Animals, food for, of all kinds, not otherwise enumerated, including horse, and cattle
<i>Medicinal preparations</i> (excepting medicated wines or wines mixed with food) containing 50 per cent. of proof spirit or less	spices, and condiments, proprietary or otherwise ; also hemp - seed, maw - seed, millet-seed, canary-seed, and mixed birdseed
Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin in combination with at least 10 per cent. of alkali	
<i>Surgeons', physicians', dentists', and opticians' instruments, and appliances, not otherwise enumerated</i>	
Leather, chamois	

Names of Articles.	Names of Articles.
<b>SCHEDULE D.—PART II—continued.</b>	
Bags, calico, forfar, linen, flour; bagging, bags, and sacks, not otherwise enumerated, including filter bags, and sheaths	Soap powder, extract of soap, dry soap, soft soap, liquid soap, soap solutions, and washing, or cleansing powders, crystals, pastes, and liquids
Blacking, and boot-gloss, and polish	Tarpaulins, tents, sails, rick, and wagon covers
Blacklead	Marble, granite, and other stone, dressed, or polished, and articles made therefrom; also imitation stone, dressed, or polished, and articles made therefrom, or from cement
Boats, launches, yachts, also all vessels propelled by means other than oars (when imported in any vessel), including all fittings therefor, not otherwise enumerated	Soap, not otherwise enumerated
Fireworks, not otherwise enumerated	
Nets, and netting	

**SCHEDULE D.—PART III.**

Preferential duties upon the items hereafter enumerated shall only be charged after the thirty-first day of March, 1908:—

Bacon, and hams

Biscuits, ships', plain and unsweetened; also dog biscuits

Biscuits, other kinds

Candied peel, and drained peel

Confectionery, including medicated lozenges, medicated confectionery, boiled sugars, liquorice not otherwise enumerated, sugared, or crystallized fruits, and chocolate confectionery—

(1) In plain bottles;

(2) In fancy packages;

(3) In small packages for retail sale containing not more than 3lb. net weight of confectionery

Confectionery, boiled sugars, liquorice, sugared or crystallized fruits, and chocolate confectionery not otherwise enumerated

Glucose, and caramel

Honey

Jams, jellies, marmalade, and preserves

Jellies, concentrated

Nuts—namely, walnuts, shelled or unshelled

Pearl barley

Peas split

Spices, ground, not otherwise enumerated, pepper, pimento, and olive stones, ground

Vinegar, not exceeding 6·5 per cent. of acidity calculated as acetic acid

Chicory

Cocoa, and chocolate, including cocoa-beans roasted and crushed; also cocoa or chocolate mixed with milk or any other food substance whatsoever

Coffee, roasted

Tea not otherwise provided for

Acid, acetic, containing not more than 30 per cent. of acidity

Acid, acetic, containing more than 30 per cent. of acidity

Soda-crystals

Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion-plates; printed advertising matter not otherwise enumerated

Composition-piping

Iron galvanised corrugated sheets

Iron, plain galvanised sheet or hoop

Iron tanks

Lead piping

Shot

Oil, not otherwise enumerated, including mineral lubricating-oil, in vessels capable of containing one gallon or more

Paints, and colours, ground in oil or turpentine; also putty; and driers not otherwise enumerated

Paints, and colours, mixed ready for use; also enamel paints, not otherwise enumerated

Stearine

Varnish, including lithographic varnish, gold size, liquid gold, and other metallic paints; also liquid medium for mixing with metallic paints

Whiting, and chalk

Cattle (horned)

Chaff

Grain—namely: barley

Grain, and pulse, of every kind, not otherwise enumerated

Grain, and pulse, of every kind, when ground or in any way manufactured, not otherwise enumerated, including wheat flour

Horses

Onions

Potatoes

Prepared calf-meal

Blue

Gelatine, isinglass, glue, and size

Soap, common yellow, and blue mottled

Spirits, methylated to the satisfaction of the Minister

Starch

**SCHEDULE E.—PART I.**

Bicycles and tricycles, fittings for—namely: rubber tires, pneumatic tires, outside covers, and inner tubes, handle-grips, pedal rubbers; also the following articles when not plated, japanned, painted, or varnished—namely: drop-forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), forks, stays, handle-bars, and seat pillars, *unbuilt*, bracket shells, fork, and stay ends, fork-tips, bridges, crowns, and lugs

Gas engines, and hammers, and oil engines

Gun boots, knee or thigh, the soles of which may be of either leather or rubber

Iron, sheet, plate, hoop, rod, bolt, bar, angle, tee, channel, plain black; plain iron-rolled girders; rolled chequered plates; shafting, plain rolled or plain turned, but otherwise unwrought

Iron and steel cordage

Material for the manufacture of carriages, and motor cars or vehicles—namely: rubber tires, pneumatic tires, outer covers, and inner tubes

Motor cars, and wheels for same

Paper printing

Rails for railways and tramways, including layouts, and points, and crossings, for the same



Names of Articles.

Names of Articles.

## SCHEDULE E.—PART II.

Preferential duties upon the items hereafter enumerated shall only be charged after the thirty-first day of March, 1908 :—

Canvas, indiarubber, or other hose, tubing, or piping, armoured or otherwise; flexible metal hose, tubing, or piping  
 Cardboard boxes, material for—namely: Gold, and silver paper, plain or embossed; embossed paper in strips; gelatine or coloured papers; known as "box papers"  
 Castings for ships; also propeller-screws, including only bosses and blades

Iron boiler-plates and unflanged end-plates for boilers; boiler-tubes not exceeding 5 in. in internal diameter and unflanged; expansion-rings; furnace-flues

Iron pipes, and fibre pipes not exceeding 5 in. in internal diameter, also knees, bends, elbows, and other fittings for the same

Paper, hand-made or machine-made, book, or writing, when in original wrappers, of sizes not less than the size known as "demy," and not being a wrapping-paper, or of the same quality as a wrapping-paper

## SCHEDULE E.—PART III.

Preferential duties upon the articles herein-after enumerated shall only be charged after the thirty-first day of March, 1908 :—

Boots, shoes, shoettes, sandals, clogs, and pattens, slippers, and goloshes—namely: children's Nos. 0 to 6

Cork soles, and sock-soles

Bottles, empty, plain glass, not being cut, or ground; also, jars, plain glass, or plain earthen, up to 3 inches diameter at the mouth

Artists' materials—viz., canvas in the piece or on stretchers, oiled paper or drawing-paper in sheets or blocks, colours, brushes, palettes, and palette knives

Photographic cameras, and lenses, including focussing cloths, and camera covers.

Sensitized surfaces, and albumenized paper, plain, not being postcards or other stationery

Butter-paper (known as vegetable parchment paper), and waxed paper, unprinted

Cartridge drawing-paper

Copy-books, having printed head lines on each page; also drawing-books

Copying paper, medium and larger sizes, in original mill wrappers and labels

Ink, printing, of net invoice value not exceeding 4d. the pound

Anchors

Axles, axle-arms, and axle-boxes

Blacksmiths' anvils, forges, and fans

Caps, percussion

Chains, iron, plain, or with hook, swivel, or ring, attached

Empty iron drums, not exceeding ten gallons capacity

Engine governors

Eyelets

Fire-engines, chemical fire-engines, and chemical fire-extinguishers; also fire-hose and couplings therefor, portable fire-escapes, fire-ladders, fire-reels, and firemen's helmets, if declared, to the satisfaction of the Collector, for the use of a fire-brigade

Fish-hooks, unmounted, and without attachments

Machinery—namely: dairying machinery (including cream-separating machines, also coolers), mining machinery, gold-saving machinery

Metal sheaves

Metal-wire of all kinds, plain, No. 5 gauge and over according to British standard; metal cordage not otherwise enumerated, not being gold or silver; also barbed fencing-wire, and fencing-staples

Metal wove-wire, and metal gauze; also wire-netting, and expanded metal lathing or fencing, in the piece

Metallic capsules

Perforated or cellular sheet zinc or iron

Portable engines on four or any greater number of wheels, with boiler of locomotive type also traction engines

Printing machines or presses, embossing, bronzing, type casting, and type setting machines, cardboard box making machines, and tools for same

Printing type, and printing materials, not otherwise enumerated, suited only for the use of printers

Sewing, knitting, and kilting machines

Steam or hydraulic pressure, and vacuum gauges; pressure indicators or pressure gauges for gas or oil engines; speed indicators, engineers', for testing machinery

Surveyors' instruments—viz.: steel bands, chains, measuring tapes, field instruments, and drawing instruments; draughtsmen's drawing instruments

Tacks, and nails, 1 in. and under

Welded and flanged boiler furnaces, plain or corrugated

Paints, and colours, n.o.e.

Belting, for driving machinery, other than leather belting, and not being cordage or rope

Binder-twine, two-ply and under

Bricks, other than fire-bricks

Candle-wick

Churns

Cork, cut; bungs; fishermen's cork floats; also plain unornamental stoppers of every description for bottles, jars, and casks

Felt-sheathing

Typewriters

Wax, bottling

Machinery—viz.: flour milling, refrigerating, dressing, woollen mill, paper mill, rope and twine making, oil refining, oil boring, meat preserving, leather splitting

Soda-water machines; also machines for aerating liquids

Steam engines, and parts thereof, for mining (including gold dredging), or gold-saving purposes and processes, or for dairying purposes.

