

Hon. Minister.—The skips are no doubt “plant” for mining, but they are not “machinery.” There does not seem to be any reason why such things should not be made in the Dominion. I recommend that the Waihi Company be informed that duty has been correctly charged.—W. T. GLASGOW. 24/10/07.

Approved.—J. A. M. 28/10/07.

### No. 3.

Department of Trade and Customs, Wellington, 30th October, 1907.

The Collector of Customs, Auckland.

REFERRING to your letter of the 19th instant (1541), I have to request you to inform the Waihi Gold-mining Company, by direction of the Minister, that the “hoisting-skips” are not machinery, and are therefore not entitled to be admitted free of duty under the heading “Machinery, mining.” The correct classification is “Manufactured articles of metal, 20 per cent.” Will you be good enough to take occasion to remind the Waihi Gold-mining Company that there is no exemption in the tariff in favour of “plant” for mining purposes. (Invoice returned herewith.)

W. T. GLASGOW,

Secretary and Inspector.

### No. 4.

Waihi Gold-mining Company (Limited), Shortland Street, Auckland,  
30th November, 1907.

SIR,—

Re *Hoisting-skips*.

I am informed by the Collector of Customs, Auckland, in his 07/1633, that hoisting-skips, “not being machinery,” are therefore not duty-free under the heading of “Mining machinery.”

This is so surprising to us that I fear I have failed to make clear to you the kind of machinery a hoisting-skip is, and also the purpose for which it is required. The importance of the matter to us and the mining industry must be my excuse for again addressing you, and furnishing further information.

Attached, therefore, I send you a sketch showing where and how the skips work. In spite of its roughness, you will easily gather that from a bin underground the ore is discharged into a skip. It is then hauled to the surface, and there, with the help of the tumbling gear on the skip and a braccman, the contents are emptied into the ore-hopper.

The apparatus is so essentially, and only, for a mining purpose that it seems to us it can only be classed as “mining machinery,” particularly as the pit-head frame, sheave, and winding-rope are all duty-free, if imported, all of which suggests that it was intended to permit the machinery of the character in question to come in free.

Indeed, if it be not so, we are driven to the conclusion that only the items enumerated in the tariff are to be free, while the schedule of the Act says that “machinery for mining and gold-saving” is to come in free, and “also” various items specially named, we presumed, in the way of illustration.

We sincerely hope that you will reconsider your decision in this matter, and order that the skips and gear, so absolutely for a mining purpose, shall be exempt from duty.

Yours, &c.,

CHAS. RHODES,

Local Director.

The Hon the Minister of Customs, Wellington.

### No. 5.

SIR,—

Department of Trade and Customs, Wellington, 13th February, 1908.

I am directed by the Minister of Customs to acknowledge the receipt of your letter of the 30th November last, and to remind you that when the deputation of persons interested in the mining industry waited on him during the session of Parliament a list of machinery and materials was submitted to him which, it was suggested, should be embodied in the free-list of the tariff. In this list no mention was made of hoisting-skips. The introduction of the words upon which you appear to rely—namely, “Machinery, mining, and gold-saving”—was not in that list, but the Minister of his own motion inserted them among the exemptions, but printed in italics, so that their interpretation would be within his discretion. He took this action because he anticipated that the deputation’s list might not be exhaustive, and that there might be machines peculiar to mines and to gold-saving which it might be well to exempt.

With reference to the hoisting-skip, even if this article had been included in the list submitted by the Department, the Minister directs me to say that he would have objected to its being exempted, as he does not see why it should not be made in New Zealand.

Not being in itself a machine, or “machinery,” the Minister does not see his way to authorise its admission free as “machinery, mining, and gold-saving.”

I have, &c.,

W. T. GLASGOW,

Secretary and Inspector.

The Local Director, Waihi Gold-mining Company (Limited), Auckland.