

No. 16.

Hon. Minister.

REFERRING to my memorandum of the 18th March last, 07/1918; herewith, I have to submit herewith correspondence with the Controller and Auditor-General on the subject of duty on the hoisting-skips which were admitted free at Auckland. I recommend that, if the Auditor-General makes surcharge, you express disallowance of same under the authority of section 32 of "The Public Revenues Act, 1891."

W. T. GLASGOW,

Secretary and Inspector.

22/9/08.

Accordingly.—J. A. M. 28/9/08.

The Controller and Auditor-General.—Papers herewith.—W. T. GLASGOW. 29/9/08.

[From *Hansard*, 9th October, 1908.]

The Hon. Mr. MILLAR (Minister for Trade and Customs) asked that he might explain to the House the reply he had received from the Audit Office in regard to the refund of duty to the Waihi Mining Company. Under section 10 of the Public Revenues Act the Audit Office was empowered to report to the House anything that took place between Departments which they thought proper. The position was this: The Waihi Company imported a skip for automatic loading, and duty was charged upon it in the first instance, but after full inquiry into the matter, and ascertaining that the skip could be used for no purpose except mining, he exercised the power granted under the Act, and declared it to be mining machinery. In consequence of that decision a refund of the duty originally paid was made to the company. He might explain that the skip ascended the mine, and was loaded from the different levels, and finally automatically tipped itself into the truck. The whole of the information before them and the whole facts of the case showed clearly beyond doubt that the skip could not be used for any purpose other than mining. It had therefore been classed as such, and the Collector of Customs had refunded the duty, amounting to £71 4s. The Audit Department debited the amount to the Customs Department, on the ground that the latter Department should not have made the refund. This was the explanation. The whole evidence showed conclusively that it was part of a plant, and a part that could be used for no other purpose, and therefore he sanctioned the refund of duty under the powers granted by statute.

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