

waterfront, to which end a new Harbour Ordinance is being drafted to give the necessary powers to the Customs.

"*Prohibition*.—This has lightened the work of the Department, though rendering precautions against smuggling more necessary.

"*Arms and Ammunition Ordinances*.—Considerable extra work has fallen on this Department owing to this method of controlling importations.

"*Tariff*.—The German tariff was replaced on the 1st May, 1920, by a new one, the main changes being—(a) Increased simplicity in assessing the value for duty; (b) replacement of many fixed duties by a flat rate; (c) granting preference to British goods; (d) export rates. The attached table shows the effect of the changes in certain staple lines.

"*German Ordinances*.—The inconvenience of working under these is recognized, and steps are being taken to replace them with new machinery.

"*Landing Facilities*.—The need for lightering all cargo from the roadstead (about one mile) causes expense, loss, and trouble. The time does not seem ripe for the construction of a wharf, but much might be done with the dredging and the installation of up-to-date cranes, trolly-lines, &c., when labour and materials are available."

For the period 1st April to 31st August, 1921, the revenue collected by the Department amounted to £30,674 3s. 2d., made up as follows:—

	£	s.	d.
Customs import duties	23,519	6	4
Customs export duties	2,791	17	1
Shipping fees	393	4	0
Lighterage, water, and shipping sundries	713	13	4
Transshipment and bond fees	8	10	9
Taxes	3,048	1	0
Native travelling-passes	9	8	0
Other receipts	190	2	8
	£30,674	3	2

In reporting on various phases of the work performed the Collector says as follows:—

"*Taxation*.—A vigorous campaign has been conducted against defaulters, with excellent results. The Crown Law Officers are still engaged in suing obstinate offenders.

"*Distillation Act*.—A series of joint raids by this Department and the police brought three offenders to trial, resulting in heavy fines, and illicit distilling appears to have been discontinued for some time in consequence.

"*Arms and Ammunition Ordinances*.—By arrangement with the police this work is now controlled by that Department.

"*German Ordinances*.—Most of these will disappear when the Revenue and Taxation Ordinance now before the Legislative Council comes into force.

"*Shipping Laws*.—These are very incomplete, but the Crown Law Officers have been supplied with suggestions, which they are drafting into an Ordinance.

"*Landing Facilities*.—Considerable improvements are being effected on the waterfront. The imports-shed has been reroofed, other sheds repaired, the wharf strengthened, new landing-stage provided, approaches better laid out, and a further series of improvements agreed to by conference between this Department and the Public Works."

ALTERATIONS IN DUTY.

Commodities.	Whence imported.	Invoice Values, March, 1920.	Customs Duty, Old Tariff, March, 1920.	Duty under New Tariff.
		£ s. d.	£ s. d.	£ s. d.
Keg beef, 40s.	N.Z. ..	1 0 0	0 2 10½	0 3 4
Tinned meat, 1s. (one dozen) ..	N.Z. ..	0 14 6	0 2 0	0 2 4½
" 1½s. "	N.Z. ..	1 1 6	0 2 11½	0 3 6½
" 2s. "	N.Z. ..	1 6 0	0 3 7	0 4 3½
" 3s. "	N.Z. ..	1 18 0	0 5 3	0 6 3½
" 4s. "	N.Z. ..	2 10 0	0 6 11	0 8 3
" 5s. "	N.Z. ..	3 2 0	0 8 8	0 10 3
" 6s. "	N.Z. ..	3 13 0	0 10 1	0 12 0½
Cabin biscuits, 40s.	N.Z. ..	0 19 10	0 3 0½	0 3 1½
" 4s. "	N.Z. ..	0 2 9	0 0 5	0 0 5½
Sugar (1 ton)	N.Z. ..	23 17 6	3 9 10	3 18 9
Tea (56 lb.)	N.Z. ..	5 19 0	0 16 4	0 19 8
Flour (1 ton)	Aus. ..	26 15 0	3 18 0	4 8 6
Soap ("Demon")	N.Z. ..	2 15 1	0 7 8	0 9 1
Rope	N.Z. ..	2 16 0	0 7 8	0 9 4
Tinned salmon (one dozen) ..	U.S.A., N.Z.	0 11 0	0 1 5½	0 2 8
Tinned pilchards (one dozen) ..	U.S.A., N.Z.	0 10 3	0 1 5	0 2 6
Kerosene	U.S.A., N.Z.	0 19 0	0 2 10½	0 4 9
Benzine	U.S.A., Fiji	1 7 10	0 3 11	0 6 11