

inquiry under these presents at such times and places in the said Dominion as you deem expedient, with power to adjourn from time to time and place to place as you think fit, and call before you and to examine, on oath or otherwise as may be allowed by law, such person or persons as you think capable of affording you information as to the matters aforesaid; and you are also hereby empowered to call for and examine all such books, papers, plans, documents, or records as you deem likely to afford you any information on the subject-matter of the inquiry hereby directed to be made, and to inquire of and concerning the premises by all lawful means whatsoever.

And, using all diligence, you are required to report to me, under your hands and seals, not later than the thirty-first day of May, one thousand nine hundred and twenty-four, the result of your investigations, with any recommendations you think fit to make in respect of the aforesaid matters.

And you are hereby strictly charged and directed that you shall not at any time publish or otherwise disclose, save to me in pursuance of these presents, or by my direction, the contents or purport of any report so made or to be made by you.

And it is hereby declared that these presents shall continue in full force and virtue although the inquiry is not regularly continued from time to time or from place to place by adjournment.

And, lastly, it is hereby declared that these presents are issued under and subject to the provisions of the Commissions of Inquiry Act, 1908.

Given under the hand of His Excellency the Governor-General of the Dominion of New Zealand, and issued under the Seal of that Dominion, this first day of April, one thousand nine hundred and twenty-four.

W. F. MASSEY,
Minister of Finance.

REPORT.

To His Excellency the Governor-General of the Dominion of New Zealand.

MAY IT PLEASE YOUR EXCELLENCY,—

We, the Commissioners appointed by Your Excellency to investigate and to report on “the present system of land and income taxation in New Zealand in all its aspects, including the scope, rates, and incidence of the several taxes; allowances, and reliefs; assessment, appeal, and collection; and prevention of evasion; and to report what alterations of the law are necessary or desirable, and what effect such alterations would have on rates of tax if it were necessary to maintain the total yield of land and income tax respectively,” have the honour to report as follows:—

1. We commenced our sittings in Wellington on Monday, the 14th April, 1924, and heard evidence there for two days. We then adjourned until Tuesday, the 29th April, when we resumed our sittings in Dunedin. We continued in Dunedin until Friday, the 2nd May, when we went to Christchurch. We sat in Christchurch until Tuesday, the 6th May, when we left for Auckland, reaching there on the morning of Thursday, the 8th May. We remained in Auckland until Monday, the 12th May, when we left again for Wellington, reaching Wellington on Tuesday, the 13th May. We resumed our sittings again in Wellington on Wednesday, the 14th May, and continued our work there until the present time. We caused notice of these sittings in the four centres to be advertised in the local newspapers, and we invited considered evidence and suggestions from representatives of the producing, industrial, and labour organizations, and other classes of taxpayers.