1874. NEW ZEALAND.

DUTY ON SPIRITS DISTILLED IN NEW ZEALAND,

(PAPERS RELATING TO).

Presented to both Houses of the General Assembly by command of His Excellency.

I.—Correspondence with the proprietors of the Crown Distillery in Auckland relative to the duty on New Zealand spirits, in continuation of correspondence on the same subject, printed on the 27th September, 1871, in pursuance of an Order of the House of Representatives, dated 20th July, 1870.

II.—Correspondence with the proprietors of the New Zealand Distillery in Dunedin on the same

III.—Return showing the kind and quantity of materials used in the manufacture of New Zealand distilled spirit, the quantity of spirits made, and the quantity upon which duty has been paid, during each of the years ended 31st December, 1869, 1870, 1871, 1872, 1873, and during the quarter ended 31st March, 1874.

PART I.

No. 1.

Mr. CAWKWELL to the Hon. the COMMISSIONER of CUSTOMS.

Vulcan Lane, Auckland, 3rd July, 1871.

On the 4th March last I paid to the Collector of Customs at this port the sum of £33 3s. 7d., for the estimated difference between what was produced from a certain quantity of wash and what the Government estimated ought to have been produced; and at the same time I lodged a protest with the Collector, to which I have received no reply. I have, therefore, now to again request that the above amount may be returned to me, as the difference arose through no fraud, fault, or want of attention on my part, but (as I am now convinced) through the inefficiency and incompetency of the persons whom I paid liberally, but who professed to thoroughly understand what they really knew nothing about. Thus it will always be with a new undertaking; and as it was really my loss that so little was produced from the material, if the Government really wish to foster this industry, it is scarcely generous to take advantage of an occasion of this kind to deprive me of this sum of money. If all the pains and penalties laid down in the Distillation Act were rigidly enforced, no distiller could possibly pains and penalties laid down in the Distillation Act were rigidly enforced, no distiller could possibly exist, for he would be the most horribly hunted and distressed creature on the face of creation. My distillery has hitherto proved a heavy loss to me, which, with Government claims, will soon close up my establishment.

The Hon. the Commissioner of Customs.

I have, &c., W. J. CAWKWELL.

No. 2.

The CHIEF INSPECTOR of DISTILLERIES to the COLLECTOR of CUSTOMS, Auckland.

(No. 144.) Customs Department (Distilleries Branch),

Wellington, 22nd July, 1871. SIR,-With reference to your letter No. 150, of the 5th. July, forwarding a letter from Mr. W. J. Cawkwell, dated the 3rd instant, urging his claim to a refund of £33 3s. 7d., amount of duty charged on a deficiency at his distillery, I have the honor to request that you will inform Mr. Cawkwell that his claim has been laid before the Hon. the Commissioner of Customs, who directs me to state that the rules for charging duty are laid down in section 61 of "The Distillation Act, 1868," and that the officers of the Department have no alternative but to follow those rules, which long experience has shown to be necessary for the due protection of the revenue.

1—A. 7.