

rates for freezing, felling, and freight, and the same rate shall be charged to every one. (3.) Freezing-charges shall be subject to revision by the Government at one common rate for the district in which the works are situated. Any rebates or secret commissions shall be illegal. (4.) Rates of freight shall be at one common rate available for every one throughout the Dominion, without preference or secret rebates or concessions. (5.) Every freezing-works shall grade to a regular standard of quality and weight suitable to their districts. The whole output from each works shall carry the distinctive marks of the works. The grading and marks shall not be altered without the consent of the Government, but freezing-works can pool farmers' lots, with their consent, under a general number for economical handling and selling. (6.) Control of freights shall be in the hands of the Government, and regulated so that each district shall be free to make regular shipments—Wellington—Lyttelton weekly, main ports fortnightly, out-ports monthly—as required. (7.) Taxation of foreign firms shall be the same as is paid by British firms. (8.) Foreign firms, companies, or agents acting for foreign firms shall not escape taxation on the plea that no profits are made in the country of trading. The fact that they are trading shall be taken that they are making the same profits as others. (9.) It shall be illegal for foreign firms, companies, or agents of the same to deduct from the profits managerial expenses, capital, and other charges not incurred in the country. (10.) In the event of foreign firms or agents for the same not showing any profits, or less profits than the British firms in the same class of business, the foreign firms shall then pay on the percentage of their turnover such taxation as shall be equal but not less than is paid by British firms. (11.) No foreign firm shall enjoy the privileges of the protection afforded by the laws and administration of the country in which they desire to carry on trade unless by paying adequate taxes. (12.) All meat-exporters, including freezing companies, shall be licensed, and shall forward periodical returns showing to whom their sales of meat and other produce have been made, and at what prices. The names and addresses of all agents and branches or principals in Great Britain or elsewhere must be given, and such agents or others shall supply full particulars of sales. The onus of correctly supplying and proving such information as the Government may require shall rest on the meat-exporter, and the Government may refuse a license to export if they are not satisfied with the *bona fides* of the returns. (13.) The Government shall set up a permanent Committee to inquire from time to time into the general conditions and working of the meat-export industry in New Zealand, especially in connection with matters connected with what is known as the Meat Trust operations, and to make periodical reports to the House of Representatives. Such Committee should consist of three or more members of the House, three or more well-known gentlemen intimately connected with frozen-meat export, and Dr. Reakes or some other Government official.

In regard to the regulation dealing with rebates and commissions, you see what an enormous power it would put into the hands of any firm like Armour and Co. They will go to a certain freezing company and say, "Supposing we put through your works this coming season 50,000 lambs, we expect a rebate," and the company has either to give the rebate or see the sheep and lambs go to other works. It places a very great power in the hands of very large buyers. I believe it is a fact that several years before the war one Wellington freezing company did give a rebate on their freezing-charges to very large buyers, whom I have mentioned before. As I said, these regulations would only be a beginning, and afterwards they may have to be considerably modified, altered, or added to; but I think it is necessary to make a start, and I would suggest that something of this nature be recommended to the Government. I have also another small return here showing a comparison between the consolidated rates of the various freezing-works and cost of putting beef, mutton, and lamb f.o.b. of various freezing companies. [Return put in.] The extra cost for the inland works is accounted for by the cost of railings from the works to the port. They are not on the same basis, and this applies to beef, mutton, and lamb. The charges in all the works are different.

24. *Mr. Witty.*] In every case on the hooks or f.o.b.?—Those are the freezing companies' charges for killing, freezing, and putting f.o.b., but they do not include insurance.

25. *Mr. Forbes.*] You have not got the charges of the Canterbury companies?—No.

26. *Mr. Witty.*] Has your firm any agents at Home?—Yes, Gilbert, Anderson, and Co.

27. You mentioned the late firm of Bowron Bros.: do you know who is the manager of that firm?—Mr. Ollivier is the managing director of the Woolston Tanneries Company.

28. They have been complaining that they cannot get hides, with the exception of ox-hides, but not sufficient to keep their works going, and the Right Hon. Mr. Massey said he would see they were fully supplied?—Under the arrangements made by the Board of Trade to take over all the hides of New Zealand the New Zealand tanneries are supposed to be able to obtain supplies of requirements. It is the surplus that is exported.

29. Have you any idea of the amount of business done by Swift and Co.—they freeze through the various freezing-works?—Yes, as far as I know, through almost all the freezing-works, but the bulk of their business is done by the Christchurch Meat Company; in fact, I should think, four-fifths of it.

30. What makes you think that Sims, Cooper, and Co. are connected with Swift's?—I have no proof of that at all. It is just what everybody else thinks, but they cannot prove it.

31. Are there any other works besides the New Zealand Refrigerating Company on which they have any pull?—No, I do not think so. As far as I am aware they have not.

32. The old directorate of the New Zealand Refrigerating Company is still in existence, is it not?—I think Mr. Knight is still the chairman of directors, or was so until recently.

33. *Mr. Forbes.*] What is the impression among the freezing companies with regard to the New Zealand Refrigerating Company: is it the opinion that there are some other interests there than what appear on the surface?—Yes, that is the general opinion, I think.