

practice to dealing with industrial matters that closely affect the common interests of the members, including the demands of workers' organizations and proposed legislation dealing with coal-mines. It takes no part in the fixation of selling-prices, these being arranged by each company separately according to its own circumstances. Among its by-laws are enactments that "No commissions, bonus, rebate, fares, passages, hotel expenses, or allowances of any kind shall be made to any employee of any customer, either by any firm or member or their representative," and that "the provisions of the Secret Commissions Act must be strictly adhered to."

The income earned by capital in mining is subject to the ordinary income-tax. For local rating purposes it is the practice to assess the value of the coal presumed to be in the area worked by a coal company. In those cases where the land is privately owned the lessor's interest and the lessee's interest are separately assessed, but as leases invariably provide that the lessee shall pay all rates and taxes arising out of the mining operations, the payment of county rates usually falls upon the company. As soon as a colliery is opened up the Valuation Department assesses the value of improvements effected, and values the coal *in situ*. In those cases where counties impose rates on capital value, rates are paid on the valuation of the improvements, and on valuation of the coal presumed to be in the area. Wherever counties assess upon the unimproved value only, county rates are imposed upon the valuation of the coal.

A certain amount of dissatisfaction exists with the methods of the Tax Department in regard to allowance for depreciation in assessing income for tax purposes, and with the principle of assessing all the coal *in situ* for local rates.

4. LABOUR.

The number and classification of persons employed in the coal-mines of New Zealand for each year from 1878 inclusive are set out in Table 13.

TABLE 13.—LABOUR AND OUTPUT.

Year.	Persons employed.			Tons raised per Person employed Underground.
	Above.	Below.	Total.	
1878	147	366	513	443
1879	..	..	802	..
1880	..	..	1,038	..
1881	..	..	963	..
1882	..	..	1,043	..
1883	361	888	1,249	475
1884	393	890	1,283	540
1885	338	1,145	1,483	456
1886	392	1,213	1,605	440
1887	388	1,111	1,499	503
1888	414	1,275	1,689	481
1889	466	1,251	1,717	468
1890	512	1,334	1,846	477
1891	416	1,277	1,693	523
1892	485	1,196	1,681	563
1893	590	1,298	1,888	533
1894	506	1,393	1,899	516
1895	525	1,274	1,799	618
1896	590	1,347	1,937	588
1897	531	1,381	1,912	609
1898	556	1,447	2,003	627
1899	554	1,599	2,153	609
1900	617	1,843	2,460	593
1901	688	2,066	2,754	600
1902	803	2,082	2,885	655
1903	717	2,135	2,852	665
1904	763	2,525	3,288	609
1905	833	2,436	3,269	651
1906	1,174	2,518	3,692	687
1907	1,143	2,767	3,910	662
1908	992	2,902	3,894	641
1909	1,159	3,032	4,191	633
1910	1,136	3,463	4,599	634
1911	1,365	2,925	4,290	706
1912	1,130	3,198	4,328	681
1913	1,053	3,197	4,250	590
1914	1,176	3,558	4,734	639
1915	1,050	3,106	4,156	711
1916	988	3,000	3,988	750
1917	1,090	2,893	3,983	715
1918	1,102	2,892	3,994	703

The number of workers in and about the mines increased fivefold, comparing the average for 1879–81 with the number in 1914. The ratio of output to labour has increased at a still more rapid rate, so that the output per person employed underground increased nearly 70 per cent. between 1878 and 1916. It is worth noting that the three years of the war period, 1915–17, show the highest triennial average of output per man. The output per underground worker is higher than in most