Kingdom and other British possessions. The general tariff imposed by Australia strongly protects Australian manufactures, and the Committee believes that policy is likely to be amplified and extended as time goes on. Further, it seems clear that Australia has developed many industries by the means adopted.

To show the duties imposed in each country more clearly, several items are set forth, and the Committee believes that unless the position is met it will operate to the disadvantage of this country.

—	Australia.	New Zealand.
Mineral waters	35 per cent.	20 per cent.
Sugar	6s. per hundredweight	Free.
Hats—Wool felt	40 per cent. or 20s. per doz.	25 per cent.
Fur felt	40 per cent. or 30s. per doz.	25 ,,
Blankets and rugs	30 per cent.	20 ,,
Machinery, n.o.e.	30 ,,	20 ,,
Cement—Per barrel of 380 lb. (approximately 3½ cwt.)	5s. 3d.	2s.
Per hundredweight	1s. 6d.	7d.
Bacon and hams	4d. per pound	2d. per pound.
Twine, binder	7s. per hundredweight	Free.
Wheat	Free	9d. per cental.
Flour	Free	1s. ,,
Chaff-cutters, scarifiers	25 per cent.	Free.
Harrows and ploughs	25 ,,	,,
Drills and disc-cultivators	30 ,,	,,
Winnowers	30 ,,	,,
Roofing tiles and slates	30 ,,	,,
Doors—1½ in.	4s. 6d.	20 per cent.
1¾ in.	6s.	20 ,,
Over 1¾ in.	8s. 6d.	20 ,,
Wines—		
Still, special preference	..	5s. per gallon.
Still, ordinary rate	12s. 6d. per gallon	6s. ,,
Sparkling, ordinary rate	25s. per gallon	15s. ,,

Dumping.

It was further shown that Australia, in the case of roofing-tiles, has resorted to the practice of "dumping," which will of necessity result in the closing-up of similar industries in New Zealand. An extension of this policy can no doubt be looked for not only from Australia, but from other countries. The Committee therefore recommends the immediate adoption of an "anti-dumping" law similar to that in force in Canada, which is as follows:—

"In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada, there shall, in addition to the duty otherwise established, be levied, collected, and paid on such article, on its importation into Canada, a special duty (or dumping duty) equal to the difference between the said selling-price of the article for export and the said fair market value thereof for home consumption; and such special duty (or dumping duty) shall be levied, collected, and paid on such article although it is not otherwise dutiable: Provided that the said special duty shall not exceed 15 per cent. *ad valorem* in any case."

Tariff Revision.

The present New Zealand tariff has been in operation since 1907, a period of twelve years, during which time the conditions of trade and industry have materially altered. Many importations, such as labour-saving machinery, road-making machinery, &c., are being charged high duties under the "not otherwise enumerated" provision of the tariff, simply because such machinery was not known when the tariff was framed.