

REPORT.

To His Excellency the Right Honourable Sir Charles Fergusson, Baronet ; General on the Retired List and in the Reserve of Officers of His Majesty's Army ; Doctor of Laws ; Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George ; Knight Commander of the Most Honourable Order of the Bath ; Companion of the Distinguished Service Order ; Member of the Royal Victorian Order.

MAY IT PLEASE YOUR EXCELLENCY,—

Your Excellency's Commission, dated the 29th day of November, 1926, directed us to inquire into and report upon the revision of the Customs tariff of New Zealand.

Your Excellency's further Warrant dated the 27th day of June, 1927, extended the time within which we were required to furnish our report to the 15th August, 1927.

We have the honour to report as follows :—

NOTIFICATION OF SITTINGS AND OF PROCEDURE.

In order that the public and all persons interested might have an opportunity of tendering evidence, advertisements were inserted in the daily newspapers of the Dominion and in the *New Zealand Gazette* setting forth the dates upon which the Commission would sit at the various centres visited.

By advertisement in the *Gazette* the public were also advised as to the course of procedure to be adopted by persons desiring to give evidence.

From time to time lists were gazetted of articles with respect to which the Commission had been asked or proposed to take evidence. It was made clear that we did not bind ourselves to take evidence concerning or to consider only the articles mentioned in those lists.

The *Gazette* notices above referred to are set out in Appendix A to this Report.

SITTINGS HELD.

Sittings at which evidence was taken were held in the following cities and towns of the Dominion and in the order named : Auckland, Ohakune, Christchurch, Dunedin, Invercargill, and Wellington. These sittings occupied the attention of the Commission almost continuously from the 18th January to the 31st May, 1927.

WITNESSES HEARD AND EXAMINED.

Witnesses to the number of 578 appeared before the Commission and gave valuable evidence in relation to the production, manufacture, importation and sale of a large variety of goods. Information on many subjects has also been obtained from official sources, and by investigation and inquiry made by Departmental officers.

MANUFACTURING ESTABLISHMENTS VISITED.

With a view to obtaining a better appreciation of certain of the evidence tendered the Commission took the opportunity whenever possible of visiting some of the more important manufacturing establishments and considers that this course of action was of much assistance in the consideration of questions arising for decision.