

Imports of all Goods of British Origin.	Percentages of Imports during		
	Two Years prior to 1921 Tariff.	Year 1925.	Year 1926.
<i>Goods subject to preference—</i>			
(a) Free of duty, similar foreign goods being dutiable ..	7	30	30
(b) Dutiable, similar foreign goods being dutiable at higher rates	38	41	42
<i>Goods not subject to preference—</i>			
(a) Free of duty, similar foreign goods also being free of duty ..	44	21	18
(b) Dutiable, similar foreign goods being dutiable at same rates	11	8	10
Totals for all imports of British origin	100	100	100

It will be seen from the foregoing that the percentage of imports of goods of United Kingdom origin (and of those of British origin generally) which were accorded preference on importation into New Zealand has increased appreciably as compared with the position existing prior to the adoption of the Tariff of 1921.

A consideration of the imports of goods subject to differential tariff treatment according as they are of British or of foreign origin indicates that during the past three years goods of foreign origin have tended to increase their share of the New Zealand market. Figures bearing on this point are given hereunder :—

IMPORTS OF BRITISH AND FOREIGN GOODS OF CLASSES SUBJECT TO PREFERENTIAL TARIFF TREATMENT.

Year.	Imports of British Goods subject to Duty at Rates lower than similar Foreign Goods.	Imports of Foreign Goods subject to Duty at Rates higher than similar British Goods.	Percentage Relation.	
			British.	Foreign.
	£	£		
1923	23,380,721	6,465,460	78·3	21·7
1924	25,436,717	6,766,358	78·9	21·1
1925	27,206,784	8,118,838	77·0	23·0
1926	24,376,238	8,750,178	73·6	26·4

The total imports of the Dominion (which, of course, include classes of goods not subject to differential tariff treatment) also reflect some decline in the proportion which is of British origin. The figures for the past four years and also for the first half of 1927 are as follows :—

TOTAL VALUE OF ALL IMPORTS ACCORDING TO COUNTRY OF ORIGIN.

Year.	British.	Foreign.	Percentage of Total.	
			British.	Foreign.
	£	£		
1923	31,866,993	11,511,500	73·5	26·5
1924	35,380,909	12,696,694	73·8	26·2
1925	38,262,276	14,194,131	72·9	27·1
1926	34,073,741	15,815,822	68·3	31·7
1927 (six months) ..	15,152,389	7,048,315	68·3	31·7

The Commission has concluded that the principle of according tariff preference to goods of Empire origin is a fundamental feature of New Zealand's tariff policy