

would always be at a disadvantage, there would be more eagerness on the part of both probationary and appointed officers to fit themselves for their duties.

Necessity of  
examinations.

43. The high rates of duty now levied on excisable articles render it absolutely necessary, in the interests of the Revenue, that only well qualified officers should be employed in their collection. But, apart from qualifications in a technical sense, there is this further consideration—a man who has not proved his ability in the manner which the established regulations of the service require must feel that he is only tolerated. He cannot feel that degree of self-respect which is so necessary to enable him to resist the temptations to which he may be exposed in the performance of his duty, and it may, and most likely will, happen, that sooner or later he will do, or omit to do, something that will be ruinous to his own reputation, and injurious to the Revenue.

#### INSPECTION OF STAPLE ARTICLES.

Returns in  
relation  
thereto.

44. Appendices **D**, **E**, **F**, **G** comprise returns in relation to the inspection of Staple Articles.

A. BRUNEL,  
*Commissioner.*

20th December, 1879.