

Commissioner Street, and I feel that the Commission is quite prepared to act in this matter.—We can, if the Commission desires it, bring further evidence on that point.

Do you mean by taxation that some of the duties are so high as to put the goods <sup>imp</sup> out of the reach of poor people?—Yes; to a certain extent, certainly.

And if the duties should be reduced the poor people would be able to buy cheaper?—Certainly.

*Mr. Smit.*

In the evidence before the Commission, it has been suggested to take the duty off one article and off another. Don't you think it is desirable to chuck the whole lot at once?—No; I don't think so. You must let me explain. I think the Government revenue is very large; it can stand reductions. But, in the case of some reductions, if the Government had possession of the railways, they would make them pay.

*Mr. Joubert.*

You consider the expropriation of the railway desirable?—Certainly.

Supposing the company are prepared to make reductions—the main point is the question of reductions—that would also satisfy?—It might satisfy temporarily, but not permanently.

*Expro-  
rail*

But why not?—Because the Government can control it better.

What you are really asking for is reasonable reductions in everything. After these have been made it really matters very little who is in management?—I think it matters a good deal. I might explain we are constantly hearing of incivility.

You see the Commission has to report; that is why they want to go into details in the matter.—I quite understand the reason of the question. I would only say I have frequently heard complaints of incivility and lack of attention, and these complaints, in my own opinion, do not apply to the regular Government officials to the same extent.

**MR. KARE ROOD** was the next witness called. He said:

*Mr. K.  
evid  
Sanita  
rate*

I want to give evidence with regard to the enormously high taxes levied by the Sanitary Board of Johannesburg. I have only a short declaration to make. I have got proofs to show that the charges come to about 20 per cent. of the revenue of fixed property, which, of course, makes living in Johannesburg very expensive, and consequently affects the mining industry. I hand in a number of receipts which speak for themselves. My place is bringing in a revenue of £4,000 a year, and taxation comes to £800. That includes taxes in general.

*Mr. de Beer.*

Do you consider the water rates as taxes?—I don't refer to the Sanitary Board alone. I refer to all taxation on fixed property in Johannesburg.

*Taxatic  
propert  
Johar*

Do you also include stand licences?—Yes, but that is a very small part of the whole.

What are the stand licences per month?—I think it is 10s. per month.

Do you consider the stand licences too high?—No.

It is the only Government tax?—Yes. I gave £15,000 for my stands in the boom times, and the Sanitary Board have assessed them now at £16,000.

Why do you not work in the matter?—If I were elected a member of the Sanitary Board I certainly would work in the matter. I have an agent, and he told me he is