

ed and I want to know when it was abolished. I am very interested in these figures.

Mr. Fogwill Well, I am interested now that you bring up the point. When was it abolished, Mr. Smallwood?

Mr. Smallwood The taxing of amusements was done by the provinces and during the war by the federal government, and now again by the provinces. That was one of the causes of the dispute between Premier Angus MacDonald and the provinces about the tax agreement, and he would not sign until the federal government decided to hand it back to the provincial governments. He would not sign until it was settled.

Mr. Fogwill What was the date?

Mr. Smallwood I can't tell you the date of it. Send a letter to the provinces if you want to know. Forget it.

Mr. Fogwill If Mr. Smallwood is deliberately trying to break up the harmony of the house he is not going to succeed as far as I am concerned. (Cries of Hear! Hear!) Tax on imports. I have applied the Canadian customs tariff to several hundred items of Newfoundland imports and I have arrived at the conclusion that the average rate will be 15%, and 15% on \$20 million, on all imports except spirits and tobacco, which I have done separately, are \$19 million. Because of the fact that I have taken some out, the excise on all imports will amount to \$600,000.

Transportation tickets. On the basis of the tickets sold by the Newfoundland Railway, which I believe was \$6 million, and taking into consideration the hire of buses and other means of transport in Newfoundland, and the tax on airways on people leaving Newfoundland, and on water transport, I have concluded that the figure of \$400,000 is reasonable.

On clocks and watches I figure there will be a tax of \$36,064 collected; on jewellery and plated ware, a tax of \$49,478, and on ornaments a tax of \$2,481.

Mr. Cashin And a 25% luxury tax on top of that.

Mr. Fogwill All these excise taxes are commonly called luxury taxes.

Mr. Smallwood Would Mr. Fogwill permit me to ask a question?

Mr. Fogwill No, I won't. Well, Mr. Chairman, I am prepared to challenge any one member of the Ottawa delegation on the figures which I have here. I did suggest before the Christmas recess

that we should have a committee going to work on these taxes, and it was not accepted with very good grace by the members at that private session. We had several answers to questions by members of this Convention, and even before the Christmas recess I thought to myself that what information we had at that time was all the information we were going to get, and that's why I dug down to try and get the facts myself, so that the people of this country would know the facts of the taxes they would have to pay under confederation. I have a total of excise taxes and excise duties of \$7,916,000, and I have got to add to that the excise duty on imported cigarettes, which is \$568,000, which makes \$8,484,000. Customs duties I have laid down \$5,544,000, sales tax local—in Newfoundland we have quite a lot of local production. For instance we have beer and tobacco and soft drinks, and those three items, Mr. Chairman, amount to \$4,334,000. Then we have canned codfish, salmon, lobster, rabbit, berries, pickles, jams and jellies, sweet biscuits, etc., all comes under sales tax, and household furniture, boots and shoes, soaps, vinegar, confectionery products, lime juice and fruit syrups etc.; newsprint etc. is free from sales tax I agree, but the newsprint used here in our printing offices is not free from sales tax. Head stones and monuments, except for war veterans, rope $1\frac{1}{2}$ " in diameter, which is $1\frac{1}{2}$ " in circumference.

Now, I did ask Mr. Smallwood a question when this debate first started, whether fishery salt was subject to sales tax. I believe now that it is, and if so it means over \$40 million which the fishermen will have to pay on salt to process fish. I think you will find that fishery salt is subject to sales tax.

Mr. Smallwood Well, it's not.

Mr. Fogwill I have laid down \$3,818,000 to post office revenue. Our estimates for this year in post office revenue in the government estimates is \$1,700,000. I don't think it is reasonable to think it would be reduced more than 40%, so I have laid that down at \$1 million. I have a total of sales tax and miscellaneous taxes of \$20 million. The Canadian government estimate of the same is \$9,150,000. I have a difference of \$10,896, and I am prepared to challenge any one member of the Ottawa delegation on these figures.

Mr. Higgins I did not quite get all the figures,