about the terrible taxes they have in Canada ... federal taxes, provincial taxes and municipal taxes, income and corporation taxes, and estate, customs and excise taxes, amusement and liquor taxes, until he was almost out of breath reeling off the list. By the time he had finished he almost had us in tears for the poor, poverty-stricken Canadians, crushed beneath that awful burden. We wondered how the Canadians manage to breathe, let alone live. The one thing we simply could not understand is how Canada managed to exist at all during the five years of war, for if they have this awful burden of taxation today, what must they have had during the war, because since the war ended three different reductions have been made in Canada's taxes. The only trouble with Major Cashin's list is that by changing the names of some of them it is our own Newfoundland we would have thought he was talking about, for here in Newfoundland we have income taxes, bank taxes, excise taxes, mining taxes, lumber taxes, stumpage taxes, motor taxes, drivers' taxes, restaurant taxes, hospital taxes, harbour taxes, radio taxes, death taxes, accident insurance taxes, game license taxes, waterpower taxes, insurance agents' taxes, dog taxes, mining prospectors' taxes, boiler inspection taxes. We have our beautiful, our artistic, our delightful customs taxes which grab more out of us than all those other taxes put together. Mr. Chairman, let us not allow our common sense to become paralysed just by the mere mention of the word taxes. Let us keep our feet on the ground. There are taxes that fall heavily on the poorest of the poor, and taxes that fall lightly on the richest of the rich. For example, if you will turn to page 73 of vol. 1 of the Black Books, you will see something that should make you think. It is a table supplied us officially by the Tax Assessor's office and it shows us the profits cleaned up in the year 1945 by our companies and firms in Newfoundland. You will find that 105 companies declared a combined profit between them that year of over \$15 million.... And what tax did they pay the government on those \$15.5 million? Just a third — \$5.5 million in taxes. That is not how they do it in Canada. But it is how we do it in Newfoundland. We allow 100-odd concerns to clean up \$15 million in just one year, and the government takes only \$5 million from them in taxes — but meanwhile our babies, our children,

our old people, our fishermen, our labourers are taxed, the life is crushed out of them by the high cost of living, and the high taxes that help to drive up the cost of living. And then after all these huge and shameful profits have been gouged out of us, the government brings a man from England to hold an enquiry into the cost of living. After the horse is stolen the stable door is — is what? Is the stable door locked, even then? No! For all the enquiry tells us is that the high cost of living cannot be helped, we have to grin and bear it. Call me anything you like, but what I am saying is the stone, sober truth and the whole country knows it. Call me anything you like, but after you have done so, I will still come back and ask you to defend or explain how it is that in one short 12 months, \$15 million are squeezed out of this handful of Newfoundland people by 105 concerns; \$5 million of it taken in taxes, and \$10 million distributed in dividends to a few shareholders. And then Major Cashin gets up and talks about taxes in Canada!

Major Cashin devoted himself also to the question of family allowances. He says they are held out as bait to Newfoundland. How can that be, when the fact of the matter is that family allowances came into force long before this confederation talk started at all, long before this Convention was even thought of? Major Cashin must think Canada wants us pretty badly if they are willing to pay out \$250 million a year in family allowances to her own people just to provide a bait to Newfoundland. Then he gets off the prize one of all — he will never live it down as long as he lives — when he calls family allowances "immoral legislation". I think that is the most grotesque statement I have heard in this Convention since it began — to call family allowances "immoral". The churches in Canada have supported family allowances, the clergymen — and speaking of clergymen, it was Father Labelle who was the great pioneer advocate of family allowances in Canada — the trade unions, cooperative societies, social welfare agencies and organisations, and all political parties and leaders of Canada have supported family allowances, and do so today. All these and many, many others have hailed family allowances, and praised and supported them as the best piece of legislation so far introduced into the New World; but Major Cashin calls them immoral — à la Hitler, he says.