about this thing. If the country wants to know who is doing the hiding they will hear it some day!

Mr. Chairman We don't want any innuendoes

Mr. Smallwood Well, it was thrown at me.

Mr. Chairman Well, the suggestion of Mr. Smallwood is that since this question of excise has to be dealt with by him in the breakdown which he proposes to introduce into the house on Monday, that...

Mr. Smallwood No sir, not on Monday. That's provincial. Federal is the matter under discussion just now. But there is this point. Sir, we have here in this book the Canadian rates of customs and excise taxes on certain goods. Since that was prepared many of these have been changed in Canada.

Mr. Higgins Not downward?

Mr. Smallwood Downward, absolutely. Down-

Mr. Higgins Can't you tell us?

Mr. Smallwood I can't tell you because I have tabled a question asking the Government of Canada to tell us all the changes that have been made since they gave us this book. There have been these multilateral agreements. Canada has been a party to them. There is a great change in their rates of taxation, downward in some and upward in others, and until we get the actual figures what is the good of debating it now, only to find that we have to debate it all over again when we get the new rates?

Mr. Hollett Isn't this official from Ottawa?

Mr. Smallwood Yes.

Mr. Hollett What have we got to go on then, these are correct?

Mr. Smallwood No.

Mr. Hollett We have got to wait six months until they change their tariffs, is that it? I move that the matter be discussed

Mr. Chairman The position is that this reflected the factual position at the time it was prepared. It has been suggested by Mr. Smallwood that there has been a change since this was prepared, by the fact that rates have been reduced since that time, and therefore, in order to reconcile the "then" position with the "now" position that he would send a question to the Government of Canada, and I recall his question going forward, and he is awaiting the current information

from Ottawa before he can intelligently discuss the question. But if he feels that he cannot discuss that until he receives this information, Mr. Hollett, I don't see there is very much point in going on with it. If we are going to deal with it at all let's deal with it upon the assumption that it reflects the actual position, not as it was six months ago, or as it may be six months time. Let's take the actual position as it is at the moment.

Mr. Hollett Mr. Chairman, may I ask Mr. Smallwood if he enquired of our government if there are any changes likely to be made in these Newfoundland tariffs or excise taxes?

Mr. Smallwood No, I have not.

Mr. Hollett Not interested?

Mr. Smallwood Yes, I am interested; but the fact of the matter is that since the Government of Canada gave us their rates of taxation in certain matters, since we brought the Black Books down here, the Government of Canada has entered into multilateral trade treaties with a large number of countries, and these reductions in tariff rates are taking effect from December 31, this very month. Now in open session here, I tabled a question asking the Government of Canada to give us the correct figures. What is the good of wasting the country's time, and the Convention's time, talking about figures which we know have been changed, until we get the actual changes? Let's put our cards on the table, Mr. Chairman. It is agreed now, right here in this Convention, that whether we like it or not, that we cannot finish before December 15. We have got to come back here in January, and by then we hope to have the information from the Government of Canada that Mr. Hollett has requested, and the information that Major Cashin has requested today; and as by then we will have these corrected figures from the Government of Canada on customs and excise, then isn't it ordinary downright commonsense to put off this question of taxation and revenue until we have all the facts before us? Why take it piecemeal? Why do that when we have so many other things we can ventilate and debate?

Mr. Higgins If the Convention wants, I presume we can have a vote on it.

Mr. Smallwood Oh, you can have a vote on it, and if you have a vote on it I could tell you what the vote will be.

Mr. Chairman Just a minute, Mr. Smallwood,