

we imported \$31 million worth of goods from outside Canada. It has been assumed that would be reduced to one-third. I have transferred one-third of the imports to Canada, making a total of 36,960 gallons of whiskey, \$11 excise tax, revenue to the federal government — \$406,000. Whiskey will give the federal government a revenue of \$100,812. But the importation of gin has been alternating. The excise duty of \$11 per gallon will give a revenue to the federal government of \$18,084. Now the other item, rum. We imported last year 123,740 gallons at a value of \$284,574. The importations of Canadian rum amounted to 1,271 gallons, and if you add one-third of the other imports you will get 42,096 gallons. If you impose the excise duty you get a revenue to the Canadian government of \$463,056. Other imports of rum will give a revenue to the Canadian government of \$989,728. Brandy imports would give a revenue to the Canadian government of \$9,459. Other imports of brandy \$24,876.

Now tobacco, firm pressed and manufactured, total 149,041 pounds, multiplied by 77 cents per pound, which is the duty, will give us a revenue to the Dominion government of \$114,761. Other tobacco imports 157,000 pounds, import duty \$1 per pound, will give us a revenue of \$157,000. On top of that there is an excise tax of 2 cents per ounce. Now we have Newfoundland manufactured tobacco — 773,000 pounds; under federal union at 77 cents per pound, it would give the federal government \$595,000. The duty on raw leaf tobacco is 20 cents per pound, will give a revenue to the Canadian government of \$300,000. Last year we had an import of cigarettes of 545,860 pounds, a total on imported cigarettes of \$1,402,551; and to that must be added an import tax on cigarettes which will be \$568,000. Now then, we have our local manufactures. Last year we manufactured 159,962,000 cigarettes. The excise duty of \$6 per thousand and excise tax of 2 cents per pound equals 1 cent on each cigarette, which will give a revenue to the Canadian government of \$1,589,620. Cigar imports: that will give a revenue to Canada of \$30,846.

Letters and post cards, you will see in the Black Book, 2 cents in addition to postage.... If we leave it at \$100,000 I think I would be fair.

Mr. Cashin As a matter of fact there is extra

taxation put on in the last six weeks that is not included in that at all.

Mr. Fogwill Motor trucks and buses, total tax, \$135,305. Tires, cycle tires, truck and auto tires, \$17,980. Chewing gum, \$25,385. Confectionery, a federal tax of \$246,069. Soft drinks, Newfoundland manufacture, 16 million bottles — \$360,000 for soft drinks, manufactured in Newfoundland, and this can go to the federal government. Cameras, \$1,891. Rolls of film and packs and photographic apparatus, total tax \$52,052.

Carbonic acid gas, which is used to make soft drinks, will be a tax of \$104,044. Cigarette papers, tobacco pipes, tax will equal \$29,541. Furs, the tax will be \$15,644. Fountain pens and pencils, the tax will be \$14,013. Matches — the tax on these ordinary matches that we use every last day will amount to \$82,319. Radio receiving sets and tubes, the tax will amount to \$29,955. Photographs \$971, playing cards \$9,439, slot machines, phonographs, the tax will amount to \$12,132.

Toilet preparations \$64,533. Glucose, \$7,060. Suitcases, bags and trunks, \$12,103. Toilet soaps, \$5,511. Champagne, \$1,390; wine, otherwise, \$10,729. Amusement tax, 20% on admission price. I visited the municipal office and found they are collecting approximately \$50,000 a year on a 10% tax, and the federal amusement tax is 20%. I figure in St. John's we will collect a tax of \$100,000, and in the rest of the country another \$100,000.

Mr. Smallwood I believe that tax is abolished.

Mr. Fogwill It doesn't say so in this, Mr. Chairman.

Mr. Smallwood That's abolished.

Mr. Fogwill When was it abolished?

Mr. Smallwood Very recently.

Mr. Fogwill It must be recently. Telegraphs and cables, the tax amounts to 7 cents on each message. The total number of messages issued and transmitted in Newfoundland in 1946 amounted to one million, which will amount to \$77,000, and that will go up the river too. Then we have a 3% tax on imports.

Mr. Hollett I would like to get that other question straightened out. Mr. Smallwood said the amusement tax was abolished. Have we any proof of that?

Mr. Cashin It was not a week ago.

Mr. Hollett Mr. Smallwood said it was abolish-