

ther it did or not, although I am informed it does, because in each case the net price is exactly the same. They issue the list to the dealers, who I presume get their discount of 10 or 15 per cent; whatever their commission may be. The prices are the same in all cases and they are taken from the official lists issued from 1916 to 1924.

Mr. FORKE: What is the date in relation to the second last item, the wagon, mentioned by the hon. member?

Mr. STEVENS: November 1, 1923. I gave two figures for 1923. Two price lists were issued, one on February 21, 1923 and the other on November 21, 1923, and in regard to each article there was a substantial increase in the November over the February, 1923, price.

Mr. HEALY: What is the name of the firm who issued the list from which the hon. member is quoting?

Mr. STEVENS: I am giving the lists of the Massey-Harris and International companies.

Mr. SPEAKMAN: I want to be quite certain as to whether the sales tax is added to the prices or not. If the hon. member is quoting one set of prices to which the tax is added and another set of prices without any sales tax the difference is an important one.

Mr. STEVENS: It does not make any difference whether the price includes the sales tax or not, because I am showing that the reduction in each case is approximately only that of the sales tax, or a little less.

Mr. SPEAKMAN: If the sales tax is added to the list price afterwards, during the years in which the tax was applied, then it does make a difference.

Mr. STEVENS: In all cases the International and Massey-Harris include the net sales price in their list.

Mr. SPEAKMAN: That is what I wanted to be sure of.

Mr. STEVENS: Now let me turn to another aspect of the case. We have to consider the price of material, and I am taking now the base price of iron. The base price, as all hon. members know, is the price of iron of a certain standard; then different processes, different sizes, and so forth tend to vary it. This price is known as the base Pittsburgh price, or the base price Canada, as the case may be. That is the reason why I have given in the table the figures in regard to the base price of iron in Canada per 100 pounds

[Mr. Stevens.]

during a period of years, and while I do not expect hon. members to bear the figures in mind as I have read them, they will be available in Hansard for purposes of comparison. It will be interesting to the committee to study them at leisure.

I have here the average price, Canada and Pittsburgh, and I want to give the figures over a number of years. These are the various prices of bar iron and steel per 100 pounds, the base price in Canada being as at Hamilton. I am giving the average for each year in Canada with the average at Pittsburgh, and one will be in a position to compare them. I would ask hon. members to note the first figures and compare them carefully with the later ones because this comparison has a bearing on the argument I wish to present.

	Base Price Canada	Average for Year	Average Pittsburgh	Canada
1914.. . . .	\$1 65	\$1 60	\$1 27	Plus 33c.
1915.. . . .	1 55	1 60	1 32	Plus 30c.
1916.. . . .	2 12	2 27	2 59	Minus 32c.
1917.. . . .	3 14	3 34	4 09	Minus 75c.
1918.. . . .	4 01	4 06	3 50	Plus 56c.
1919.. . . .	3 42	3 20	2 80	Plus 40c.
1920.. . . .	3 37	3 52	4 13	Minus 61c.
1921.. . . .	3 52	3 02	2 30	Plus 72c.
1922.. . . .	2 37	2 45	2 04	Plus 41c.
*1923.. . . .	2 72	2 93	2 68	Plus 25c.

It will be noted that during ten years Canada had a lower price on three occasions and a higher price than the base price Pittsburgh in the other years. With the exception of two years the price ranged about 30 cents higher than the United States price.

Mr. CALDWELL: The hon. member read so quickly that I did not gather whether he had given the average Pittsburgh price.

Mr. STEVENS: I have given it.

Mr. HEALY: Does the base price, Canada, apply to Hamilton alone?

Mr. STEVENS: It is the base price quoted in Hamilton for this steel. I do not wish to be drawn off into a discussion as to whether the Dominion Iron and Steel Company in Nova Scotia and the Canadian Steel Company in Ontario give the same base price. I do not know. I am giving the base price in Hamilton.

Mr. HEALY: I was not intending to enter into any discussion about Nova Scotia. But when the hon. member is giving the base price in Canada, I would tell him that the freight rate from Pittsburgh and from Hamilton, for instance, to the border cities has a great deal to do with the base price of steel, and that in giving those figures he is misleading the committee.