

by the budget proposals of 1922 and 1923 as well as those of the present year.

In addition to the reductions in customs duties it should be remembered that when the present government came into office there was a sales tax affecting the articles mentioned in the table which figured out to practically three per cent on the selling price of these articles when of domestic manufacture and to four per cent on imported articles. The sales tax on these articles—with the exception of but two items—no longer exists, so that

the total savings effected by the government through reductions in customs duty and sales tax combined, in respect of the articles mentioned, would really be three and four per cent more than the figures given in the column under 'reductions'.

Table showing the reduction in rates of customs duties on instruments of production in the basic industries of agriculture, mining, lumbering and fishing, under the three budgets of the present Liberal administration.

Agricultural Industry.

Items	Rate of Duty		Reductions			
	1921	1924	1922	1923	1924	Total
	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.
<i>Farming—</i>						
Mowing machines, harvesters, binders, reapers—						
Preferential.....	12½	Free	5	.....	7½	12½
Intermediate.....	12½	6	2½	.....	4	6½
General.....	12½	6	2½	.....	4	6½
Cultivators, harrows, horse rakes, seed drills, manure spreaders and weeders—						
Preferential.....	10	Free	.....	.....	10	10
Intermediate.....	15	7½	2½	.....	5	7½
General.....	15	7½	2½	.....	5	7½
Ploughs, threshing machines and complete parts thereof—						
Preferential.....	12½	5	2½	.....	5	7½
Intermediate.....	17½	10	2½	.....	5	7½
General.....	17½	10	2½	.....	5	7½
Farm or field rollers, post hole diggers, hay loaders, stumping machines, grain crushers, potato diggers, hay tedders and other agricultural implements—						
Preferential.....	12½	5	2½	.....	5	7½
Intermediate.....	20	10	5	.....	5	10
General.....	20	10	5	.....	5	10
Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes and pronged forks—						
Preferential.....	15	10	.....	.....	5	5
Intermediate.....	20	15	.....	.....	5	5
General.....	22½	20	.....	.....	2½	2½
Shovels and spades—						
Preferential.....	20	10	.....	.....	10	10
Intermediate.....	30	15	.....	.....	15	15
General.....	32½	20	.....	.....	12½	12½
Farm wagons—						
Preferential.....	15	5	5	.....	5	10
Intermediate.....	20	10	5	.....	5	10
General.....	20	10	2½	.....	7½	10
Fertilizers—						
Preferential.....	5	Free	.....	.....	5	5
Intermediate.....	7½	Free	.....	.....	7½	7½
General.....	10	Free	.....	.....	10	10
Machinery of a kind not made in Canada for manufacture of fish meal, stock and poultry food and fertilizers from fish and fish waste—						
Preferential.....	15	Free	.....	.....	15	15
Intermediate.....	25	Free	.....	.....	25	25
General.....	27½	Free	.....	.....	27½	27½

(See note (a))