

none of them achieved the results which the delegation had in mind viz. (i) relief to the taxpayer from double taxation, and (ii) no loss of revenue to the Province. It was agreed that Mr. Allen should discuss this matter with Mr. Mitchell Sharp of the Canadian Government upon his arrival in Newfoundland shortly and submit his recommendations thereon to the delegation at a later date.

## LIFE AND FIRE INSURANCE TAXES

145. The comments of Mr. Allen regarding the collection of these taxes by his Department were noted by members.

146. At the request of the Chairman, Mr. Allen undertook to put up a memorandum on the various matters discussed with him by the delegation and such other matters relative to Income Tax etc., as he may consider of interest.

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691.

NPA/GN 10 438(20)

*Le président, la Commission des pêcheries de Terre-Neuve, au secrétaire, la délégation de Terre-Neuve aux négociations des Conditions de l'union*  
*Chairman, Newfoundland Fisheries Board, to Secretary, Delegation of Newfoundland to the Negotiations of the Terms of Union*

St. John's, September 1, 1948

Dear Sir,

I enclose herewith, for use of the Delegation, ten copies of "Notes Prepared by the Newfoundland Fisheries Board for Consideration in Discussions of Fishery Matters between Canada and Newfoundland (Memorandum No. 1)."

Yours very truly,

R. GUSHUE

[PIÈCE JOINTE/ENCLOSURE]

*Extraits d'un mémorandum de la Commission des pêcheries de Terre-Neuve*

*Extracts from Memorandum by Newfoundland Fisheries Board*

NOTES PREPARED BY THE NEWFOUNDLAND FISHERIES BOARD  
 FOR CONSIDERATION IN DISCUSSIONS OF FISHERY MATTERS  
 BETWEEN CANADA AND NEWFOUNDLAND (MEMORANDUM NO. 1)

The following notes are not put forward as constituting a complete list of the points to be discussed in relation to Newfoundland's fisheries. Other points will probably occur and can supplement this memorandum. The points raised will be set forth as briefly as possible and all will need elaboration or further explanation if they are to be discussed with the Canadian Government.

I. It is submitted that the matter of paramount interest to those engaged in our fisheries, fisherman and merchant alike, is that of continuance or otherwise of the powers of the Newfoundland Fisheries Board as such, particularly in reference to the administration of Acts or Regulations affecting the production, processing and marketing of our fish or fishery products. The powers of the Board