

TABLE showing partial list of reductions in rates of duties on some of the articles entering into the cost of living under the three budgets of the present Liberal administration—Concluded.

Article	Rate of Duty		Reductions		
	1921	1924	1922	1923 (10 p.c. Discount on British Preference)	Total Reductions
	p.c.	p.c.	p.c.	p.c.	p.c.
Hats, caps, gloves.....	22½	20½	.....	2½	2½
Umbrellas, parasols.....	22½	20½	.....	2½	2½
Collars and cuffs.....	25	18	5	2	7
Boots and shoes, pegged or wire fastened, with unstitched soles close edged.....	17½	15	2½	.....	2½
Boots, shoes, slippers and insoles of any material, n.o.p.....	20	15½	2½	1½	4½
Sugar, above No. 16 Dutch standard in colour and all refined sugars— Preferential Tariff.....	\$1.50 to \$1.79 per cwt. according to test	.....	\$1.33 to \$1.59 per cwt. according to test	0.83 cts. to \$1.09	67 to 70 cts. per cwt.
Intermediate and General Tariff....	\$2.00 to \$2.39 per cwt. according to test	.....	.....	\$1.50 to \$1.89 per cwt. according to test	50 cts. per cwt.
Sugar for refining and sugar n.o.p. and sugar not over No. 16 Dutch standard in colour— Preferential Tariff.....	70 to 87.25 cts. per cwt:	.....	.....	35 to 46.50 cts. per cwt.	35 to 40.75 cts. per cwt.
Intermediate and General Tariffs..	\$1.1608 to \$1.8325 per cwt.	.....	.....	81.08 to \$1.4250 per cwt.	35 to 40.75 cts. per cwt.
Tea— Preferential.....	7 cts.	7 cts.	.....	2½	2½
Intermediate.....	10 cts.	7 cts.	.....	.....	.....
General.....	10 cts.	10 cts.	.....	.....	.....

While the duty on tea is a rate per pound, the *ad valorem* rate on the basis of value imported and duty paid for the fiscal year ended March 31, 1923, would equal 26.4 p.c.

In addition to the reductions in taxation made by reductions in customs duties on many articles which bear immediately and directly upon the cost of living, the government has also made far reaching reductions by abolition of or reduction in the sales tax on an even much larger number of articles. Besides the total remission of the sales tax, already mentioned, on instruments of production, and which should be reflected pretty

generally on reduced prices in the necessaries of life, there are many articles of daily use on which the sales tax has been completely abolished and others on which it has been considerably reduced. On all articles that have not been exempted from the sales tax there is under the present budget a reduction from 6 per cent to 5 per cent. As respects the following articles the tax has been altogether removed, or reduced as indicated: