

THE PRINTER AND THE SALES TAX BURDEN

(By Observer, in the Winnipeg Free Press)

"There are many features of the Sales Tax act which the layman is, through not being directly affected, entirely ignorant of, and totally at a disadvantage to express any opinion on, when it comes to the budget with any changes or increases, as it has in the past few days. Printers are in the first instance classed as manufacturers which, if one stops to consider for a moment, makes this trade very different from most manufacturers, because there is no wholesaler, manufacturers' agent, broker or retailer who acts as a middleman. The printers manufacture all their work expressly for the individual public and sell direct to them.

"The Sales Tax act requires all printers doing \$3,000 or more a year to purchase from the government a license for \$2 to collect this eight per cent. sales tax and hand it on to the government. The printers generally consider this is a form of petty larceny, and simply adding insult to injury, as this tax naturally requires a great deal of extra expense in book-keeping and invoicing, as well as the annoyance to the general public, their customers, who, after 15 years, still need to have this tax explained to them at times.

This tax must be paid to the government inside 30 days of the close of each month, and if not done the government steps in with a penalty of two-thirds of one per cent. per month added to their amount, and in the event of returns not being filed in this period they are liable to a fine of \$20.

"Now there are very few businesses, especially the printing businesses, where their customers pay them inside 30 days—it is more often several months or more. In the meantime the government has their money; which is, in the first place, a direct loss to the printer, to say nothing of the embarrassment it may cause them in raising the said money. Where the shoes really pinches, however, is that the Sales Tax act discredits the possibility of there being any bad debts, so after all these added costs of making a sale which is not paid for by the customer, the printers find they have paid 8 per cent to the government, on which there is no refund even at the end of the fiscal year.

"In case the printers wish to donate a piece of printing to a customer for good will purposes, or a charitable institution, they must themselves pay 8 per cent to the government on the value of the job.

Another feature of the act as it is carried out and enforced by the sales tax inspectors is that all printing requirements, such as stationery, inter-office or plan forms which the printer requires for his own use must be duly kept account of and entered in the ledger and charged to themselves, and an 8 per cent tax paid on these.

"One of the most aggravating things to printers, however, is the fact that the Sales Tax act exempts printers who do \$3,000 or less a year from requiring a \$2 license, and also from collecting this 8 per cent. tax from their customers. It is not necessary to stretch the imagination much to see how certain of these firms are not above collecting this 8 per cent. tax and putting it in their pockets. In fact 8 per cent on \$3,000 (or possibly more) is rather an easy piece of money for them to pick up each year, with the added attractions of no government interference or costs of doing business.

"Printers find another common practice for many firms in the city is to have a multigraph department of their

own, in which they can turn out a very great deal of their own inter-office work and on which they naturally don't pay the sales tax, although the printer has to pay on the same thing. The wholesale paper dealers may or may not decide to charge them sales tax on their paper requirements, but the paper is a small cost of the completed job.

"When the Sales Tax act was first brought into being after the war, publications were exempt from sales tax. A certain well known firm had been doing what they thought was a monthly publication, as it had been filed with the department at Ottawa and locally with the tax office in Winnipeg. This firm was regularly inspected and given a clean bill of health year after year, until a new inspector decided it was not, in his way of thinking, a bona fide publication. The printer was overrun with inspectors for three weeks, after which he was handed a bill with each month's item of tax for five years, plus 6 per cent. interest, and told that he, the printer, must pay, as he should have collected it from his customer. This bill amounted to nearly \$3,000, and after a great deal of lawyers' expenses all round the customer paid.

This example is merely given to show the public that the onus on all charges in the regulations or the meaning of the act is on the manufacturer—in this case the printer—and the government will not give a written ruling on anything definitely, and has the right to go back seven years to collect the tax.

"To sum it all up, printers are of the opinion that this tax is now so high as to be a direct restraint on trade, and as such will not bring the returns that a lower tax would have brought.

"The above facts show how printers generally view the Sales Tax act with its present heavy impost of 8 per cent and with all its unjust discriminations and rulings. Many of them also think that the board of trade, which has been made conversant with this act would be fulfilling its purpose and justifying its existence if it did a little fighting for the business firms of this city, who support it, on the various unjust discriminations and heavy taxation rulings which governments, both Dominion and provincial, are and have been putting on the statutes for many years, instead of engaging in mosquito campaigns, membership drives and clean-up campaigns, which are primarily the functions of service clubs."

All printers are not of one mind regarding the application of the sales tax. Some subscribe to it without complaint in the belief that the government must get revenue from some source. In any case it is certain that the government is exacting a tremendous toll from the printing industry in this connection, and the practice of pyramiding the tax down the line to the ultimate purchaser is seriously open to question. It undoubtedly has a retarding effect upon the purchase of printing.

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SOCIAL HAPPENINGS

Miss Marjorie Cremin left this morning by motor for Montreal where on Saturday she is to be married to J. Rosalie Pelletier. She was accompanied by her mother, Mrs. Charles Cremin, her sisters, the Misses Esther and Eleonor Cremin and Mrs. A. Harold Porter.

Mrs. Gordon MacPhail of Woodstock, who has been visiting her sister Mrs. H. H. Ritchie and Colonel Ritchie, left for her home this morning.

Mrs. E. R. Blackmer has returned from Edmundston, where she was the guest of her sister Mrs. C. C. Atkinson and Mr. Atkinson, for the past few days. She was accompanied by her young son Master John Blackmer who spent the past two months with his aunt and uncle.

Mr. and Mrs. E. J. Cormier have returned from a few days visit in Moncton and points in Kent county. They were accompanied by Mr. and Mrs. Chiasson of Waltham, who are their guests.

Mrs. John Toner has returned from Saint John, where she has been visiting her daughter Mrs. Harry Black and friends.

Mrs. Ludlow Hoyt of Lower Prince William was in the city today.

Rev. and Mrs. S. J. Macarthur, Miss Vera Macarthur and Miss Minnie Macarthur, returned recently from St. Stephen where they spent the month of August.

Miss Kaye Wetmore and Miss Barbara Wetmore, who spent two weeks at Grand Bay, returned home on Monday.

In honor of Mrs. D. J. MacLeod, who leaves next week with her husband for England, where she will reside for the coming year, the Victor Hatheway Chapter of the I.O.D.E. recently held a tea at the home of Mrs. K. R. McAdam. The tea cups were presided over by Mrs. Geo. E. Howie and the guest of honor was presented with a set of Elizabeth Arden toilet articles.

A number of social functions have recently been held in the city in honor of Mr. and Mrs. D. J. MacLeod, prior to their departure for England. Included among these were, a dinner party given by Mr. and Mrs. Magistrate W. A. Haines and also a dinner bridge by Mr. and Mrs. Arthur McP. Limerick.

Miss Alice Hoben, who has been spending several weeks in the city left today for Montreal on her return to New York where she is engaged in teaching. She was accompanied by Miss Margaret Miles, whose marriage takes place in Montreal in the near future.

Mr. and Mrs. R. P. Allen were recently in Moncton on their return after a visit to Mrs. Allen's former home in Hopewell Cape.

Mrs. F. S. Lister and granddaughter Miss Jean Ramsay, recently spent a few days in Moncton, with Mrs. Lister's daughter Mrs. H. W. MacLeod and Mr. MacLeod.

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the Sinclair Refining Company, incorporated in Maine several years ago, the Sinclair Prairie Pipe Line Company, of Delaware, and the Sinclair Pipe Line Company, of Texas, previously incorporated under the laws of Delaware, had merged under the name of the Sinclair Refining Company.

Under the merger, the papers said, the firm would carry on the business of producing, refining and dealing generally in petroleum and its products.

The names of the president and treasurer were not given. A. B. Farnham, of Portland, was listed as clerk.

APPENDICITIS OPERATION

Friends will regret to hear that Helen Gibson, daughter of Mr. and Mrs. Harry A. Gibson, was taken to the hospital this morning, where she underwent an emergency operation for appendicitis.

ARCHBISHOP ARRIVES

Most Rev. Archbishop Richardson arrived in this city this morning. He will attend the evening banquet and compile service of the A.Y.P.A. conference being held here this week.

IN SAINT JOHN TODAY

A. G. Turney, provincial horticulturist, is in Saint John today on routine business connected with his department.

Mr. and Mrs. C. H. Fleming of Salem, Mass., were in the city today, en route home, after spending their vacation on a trip through the Gaspe Coast, Nova Scotia and New Brunswick. Mr. Fleming is a native of New Brunswick and a prominent lawyer of Salem.

Mr. and Mrs. Louis Reynolds and sons Malcolm and Lloyd, of Fort Fairfield, Maine, were week end guests of C. M. Ferguson and Mrs. Ferguson, at their home in Lakeville Corner, Sunbury County, making the trip via Hartland and Millville. It was Mr. Reynolds' initial visit in this section of the province, and all enjoyed the beautiful scenery enroute. They spent a few hours in the Celestial City, visiting points of interest, especially the establishment of J. S. Neill and Sons, Ltd., having a great desire to meet the CFNB programme announcer, whose voice he had listened to so many evenings in his own home.

Miss Myra Glasier, of Melbourne, Australia, who has been the guest of Mr. and Mrs. J. Fred Payne, at Lincoln, left this week for Vancouver, enroute to her home.

His Grace Most Rev. Archbishop J. A. Richardson and Mrs. Richardson, have returned from their summer cottage at Smith's Cove, Nova Scotia.

Brian Black, son of M. W. Black, expects to leave on Saturday for Halifax where he will enter Dalhousie University to take up the study of medicine. Shaun Black, a younger son, will next year enter Rothesay College.

Rev. and Mrs. S. J. Macarthur are moving from Waterloo Row to Woodstock Road, where they will take up their residence.

Reginald Bailey, son of Dr. and Mrs. G. W. Bailey is leaving at the end of the week for Sackville, where he will take up teaching at Mt. Allison Academy and will continue his studies.

Mrs. Walter Gilbert entertained charmingly yesterday at the tea hour in honor of Miss E. S. Gilbert, of London, England, and Miss Mabel Gilbert, of Saint John, who were her guests, and who this morning left for their homes.

Professor and Mrs. R. E. D. Cattle and their small daughter little Miss Elizabeth Cattle have recently returned from the province of Quebec, where they spent the summer. They will in the near future remove from the house that they are now occupying on Waterloo Row to the Daniel Richards house on Brunswick Street which has recently been renovated.

S. H. MacFarlane has recently returned from a holiday trip.

Babbitt Parlee, who has been the guest at the home of Mr. and Mrs. H. G. Hoben, left this morning for his home in Moncton, and will in the near future return to Halifax, to continue his law studies at Dalhousie University. He was accompanied by his aunt Miss Ella Babbitt who will spend a few days in Moncton.

ATTENDED FUNERAL

Dr. and Mrs. Oswald Leger of Saint John, were in the city today attending the funeral of the late Miss Florence Bourgeois, daughter of Mr. and Mrs. Frank Bourgeois. Among those attending the funeral of the late Miss Florence Bourgeois were a party of relatives from Moncton, and Memramcook, including William Bourgeois and son Paul, and Mrs. Isale Leger of St. Joseph's Memramcook, sister of Mr. Bourgeois, and his niece, Mrs. Honore Boudreau of Moncton. The party were guests of Mr. and Mrs. Frank Bourgeois and returned to Moncton today.

DIDN'T TAKE SIGNS DOWN

Ald. Murray Hagerman at last night meeting of the city council brought up the matter of tourists signs in the city. He censured one private householder on George Street who placed a sign between the sidewalk and the street without permission, and who has not removed the sign yet. Ald. Hagerman didn't think that a precedent should be set for tourist signs on lawns. "Don't give one and not another," said Ald. Hagerman.

(Special To The Daily Mail)

LONDON, Sept. 2.—The Spanish government today claimed that German and Italian aviators were serving with the rebel forces according to despatches from Madrid.

(Special To The Daily Mail)

The downfall of Iron which has been besieged for some days seems imminent today.

MARYSVILLE

MARYSVILLE, Sept. 1.—Miss Lena Perry has returned from spending a week with Mr. and Mrs. Roy Forbes at Norton where Mr. Forbes is engaged in construction work.

Guests at the home of Andrew Perry during the week-end were, Mr. and Mrs. Roy Forbes, Mrs. Harry Pond of Fredericton and Mr. and Mrs. Ernest Oliver of New Bedford, Mass., who have arrived to spend two weeks here with relatives. Mrs. Oliver was formerly Miss Katie Perry of this place.

Mrs. Wm. Melvin and daughter, Elizabeth, who have been guests of Mrs. Melvin's mother, Mrs. Elizabeth Gorman during the past month have returned to their home in Saint John.

Hayward Johnston of Lowell, Mass., has arrived to spend a short vacation with his parents, Mr. and Mrs. Duncan Johnston, Penniac.

Mr. and Mrs. William Guion of New York who have been spending their honeymoon with Mrs. Guion's parents, Mr. and Mrs. Harry Merritt, have now returned home. They made the trip by motor.

School Inspector Hugh C. Titus is attending Teacher's Institute at Moncton.

Miss Harriett Manzer has gone to Moncton where she will attend Teacher's Institute.

Mrs. Chas. Wade, who has recently been operated on at Victoria Public Hospital for appendicitis was removed to the home of her parents, Mr. and Mrs. Frank Collings, where she is progressing favorably towards recovery.

Mrs. Robert Doherty is improving at the home of her parents, Mr. and Mrs. John Doherty, where she is now convalescing following a major operation at the Victoria Public Hospital which she underwent about a fortnight ago.

MINERS PROTEST SHORTER HOURS MAKE LESS WORK

MINTO, Sept. 2.—A meeting of Minto miners was held recently at which a delegation was appointed to interview members of the provincial government on the question either of securing relief or of enlisting the assistance of the government to obtain more orders for the mines. Leading operators of coal mines in the Minto field, when asked for an explanation, have advised that in their opinion, greatly reduced orders for railway coal are largely responsible for the short time the mines are now working on. They have pointed out that in a recent news item published in a Halifax paper it was stated that increased Canadian National Railway orders had been given to Nova Scotia mines, and the question has been raised as to whether this tonnage had been awarded at the expense of the Minto field.

Large Crowds

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6th Roberta Reed, Lever. Judging competition, 1st, Edith Holmes, Waweig; 2nd, Ethel Holmes, Waweig; 3rd, Geraldine Giddens, Lever; 4th, Ronald Little Harvey; 5th, Olive Lever, Lever; 6th, Dorothy Gowan, Elmsville; 7th, Emma Cunningham, Harvey; 8th, Joseph Henry, Harvey. Club members having highest score, Geraldine Giddens, Lever. Showmanship contest, 1st, Joseph Henry, Harvey; 2nd, Geraldine Giddens, Lever; 3rd, Kenneth Gowan, Elmsville; 4th, Roberta Reed Lever; 5th, Ronald Little Harvey; 6th, Andrew Toft, Lever; 7th, Ethel Holmes, Waweig; 8th, William Williams, Harvey.

Man on the Street

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The sheep have lustier bleats as they approach the altar of destruction. Oh, yes, indeed, the air will be filled with doleful music around the abattoir. But that is not the only reason why the section blessed with the building will be so desirable.

Balmy Airs of Spring:
Many other cities have abattoirs. It seems that there are always apartment houses or other real estate developments near-by. Moving time in some of these cities is November 1st—after the cold weather has set in. All is well during the winter months. Then comes the gentler mood of spring and soft breezes fragrant with the incense of flowers and growing things—and also fragrant with a growing sense of the nearness of the abattoir. The lease runs through the heat of summer and ever the abattoir comes closer until at last it is in every room in the house or apartment.

Could anything be more enchanting? The citizens of Fredericton must anticipate the building of the abattoir with keen delight. Should there be talk of placing it on the outskirts the mid-town populace should rise in a body and demand their rights.

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To attend the FAIR and HORSE RACES, THURSDAY, Sept. 3rd.
Leaving 9 a.m. \$1.75 return.
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Phone 400 for reservations. A few seats are still available.

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