* * * *

* * * *

* * * *

Page Five

M'CORMICK-DEERING

FARM MACHINES

THE PRINTER AND THE SALES TAX BURDEN

(By Observer, in the Winnipeg Free Press)

through not being directly affected, office work and on which they nat- ther and Eleaonr Cremin and Mrs. Brunswick and a prominent lawyer Mrs. Ernest Oliver of New Bedford, entirely ignortht of, and totally at a urally don't pay the sales tax, although A. Harold Porter. disadvantage to express any opinion the printer has to pay on the same on, when it comes to the budget with thing. The wholesale paper dealers any changes or increases, as it has in may or may not decide to charge them stock, who has been visiting her sis- sons Malcolm and Lloyd, of Fort Fairthe past few days. Printers are in the sales tax on their paper requirements, first instance classed as manufactur- but the paper is a small cost of the Ritchie, left for her home this morn- C. M. Ferguson and Mrs. Ferguson, Elizabeth, who have been guests of or a moment, makes this trade very "When the Sales Tax act was first

different from most manufacturers, be- brought into being after the war, pubcause there is no wholesaler, manufac- lications were exempt from sales tax. turers' agent, broker or retailer who A certain well known firm had been acts as a middleman. The printers doing what they thought was a monthmanufacture all their work expressly ly publication, as it had been filed son and Mr. Atkinson, for the past beautiful scenery enroute. They spent for the individual public and sell dir- with the department at Ottawa and few days. She was accompanied by a few hours in the Celestial City, ect to them

printers doing \$3,000 or more a year ed and given a clean bill of health his aunt and uncle. to purchase from the government a year after year, until a new inspector license for \$2 to collect this eight decided it was not, in his way of thinkper cent. sales tax and hand it on to ing, a bona fide publication. The print- returned from a few days visit in many evenings in his own home, the government. The printers general- er was overrun with inspectors for Moncton and points in Kent county. ly consider this is a form of petty three weeks, after which he was They were accompanied by Mr. and larceny, and simply adding insult to handed a bill with each month's item injury, as this tax naturally requires of tax for five years, plus 6 per cent. their guests a great deal of extra expense in book- interest, and told that he, the printer. keeping and invoicing, as well as the must pay, as he should have collectannoyance to the general public, their ed it from his customer. This bill customers, who, after 15 years, still amounted to nearly \$3,000, and after need to have this tax explained to a great deal of lawyers' expenses all them at times. round the customer paid.

'This example is merely given to This tax must be paid to the government inside 30 days of the close of show the public that the onus on all each month, and if not done the gov- charges in the regulations or the ernment steps in with a penalty of meaning of the act is on the manufactwo-thirds of one per cent. per month turer-in this case the printer-and added to their amount, and in the the government will not give a written Miss Vera Macarthur and Miss Min- ifax where he will enter Dalhousie event of returns not being filed in this ruling on anything definitely, and has nie Macarthur, returned recently from University to take up the study of collect the tax.

"Now there are very few businesses, especially the printing businesses, the opinion that this tax is now so Miss Kaye Wetmore and Miss Barwhere their customers pay them in- high as to be a direct restraint on bara Wetmore, who spent two weeks side 30 days-it is more often sev- trade, and as such will not bring the at Grand Bay, returned home on Moneral months or more. In the meantime returns that a lower tax would have day. brought 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 govern ment, on which there is no refund ous unjust discriminations and heavy even at the end of the fiscal year .

taxation rulings which governments, "In case the printers wish to donate a piece of printing to a customer for both Dominion and provincial, are good will purposes, or a charitable and have been putting on the stat- or of Mr. and Mrs. D. J. MacLeod, guests, and who this morning left for institution, they must themselves pay utes for many years, instead of en- prior to their departure for England. 8 per cent to the government on the gaging in mosquito campaigns, mem- Included among these were, a dinner bership drives and clean-up camvalue of the job.

carried out and enforced by the sales tions of service clubs." tax inspectors is that all printing requirements, such as stationery, interregarding the application of the sales office or plan forms which the printer tax. Some subscribe to it without requires for his own use must be duly complaint in the belief that the govkept account of and entered in the ledger and charged to themselves, and an 8 per cent tax paid on these.

to printers, however, is the fact that endous toll from the printing industry Miss Margaret Miles, whose marriage which has recently been renovated. the Sales Tax act exempts printers in this connection, and the practice takes place in Montreal in the near who do \$3,000 or less a year from re- of pyramiding the tax down the line future. quiring a \$2 license, and also from col- to the ultimate purchaser is seriously lecting this 8 per cent. tax from their open to question. It undoubtedly has customers. It is not necessary to a retarding effect upon the purchase stretch the imagination much to see of printing. 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 Classified Ads. 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. RATE: 25 words 25 cents per Insertion. Each additional word 1/2 cent. "Printers find another common prac-



Miss Marjorie Cremin left this Mr. and Mrs. C. H. Fleming of Salmorning by motor for Montreal where em, Mass., were in the city today, en on Saturday she is to be married to route home, after spending their vac-J. Rosarie Pelletier. She was accom- ation on a trip through the Gaspe "There are many features of the own, in which they can turn out a panied by her mother, Mrs. Charles Coast, Nova Scotia and New Bruns-Sales Tax act which the layman is, very great deal of their own inter- Cremin, her sisters, the Misses Es- wick. Mr. Fleming is a native of New

> of Salem. * * * * Mrs. Gordon MacPhail of Wood- Mr. and Mrs. Louis Reynolds and

ter Mrs. H. H. Ritchie and Colonel field, Maine, were week end guests of

* * * * Mrs. E. R. Blackmer has returned Hartland and Millville. It was Mr.

from Edmundston, where she was the Reynolds' initial visit in this section John guest of her sister Mrs. C. C. Atkin- of the province, and all enjoyed the locally with the tax office in Winni- her young son Master John Blackmer visiting points of interest, especially "The Sales Tax act requires all peg. This firm was regularly inspect- who spent the past two months with the establishment of J. S. Neill and

* * * Mr. and Mrs. E. J. Cormier have er, whose voice he had listened to so

* * * * Mrs. John Toner has returned from enroute to her home.

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

William was in the city today. * * * * Rev. and Mrs. S. J. Macarthur.

month of August. * * * *

"The above facts snow how printers In honor of Mrs. D. J. MacLeod, generally view the Sales Tax act with who leaves next week with her husits present heavy impost of 8 per cent band for England, where she will reand with all its unjust discriminations side for the coming year, the Victor and rulings. Many of them also think Hatheway Chapter of the I.O.D.E. rethat the board of trade, which has cently held a tea at the home of Mrs. been made conversant with this act K. R. McAdam. The tea cups were would be fulfilling its purpose and presided over by Mrs. Geo. E. Howie justifying its existence if it did a lit- and the guest of honor was presenttle fighting for the business firms of ed with a set of Elizabeth Arden toithis city, who support it, on the vari- let articles.

party given by Mr. and Mrs. Magis-Another feature of the act as it is paigns, which are primarily the func-trate W. A. Haines and also a dinner bridge by Mr. and Mrs. Arthur McF. All printers are not of one mind Limerick.

* * * * "One of the most aggravating things the government is exacting a trem- teaching. She was accompanied by Richards house on Brunswick Street tional Railway orders had been giv-

* * * *

Babbitt Parlee, who has been the

spend a few days in Moncton.

ATTENDED FUNERAL

Joseph's Memramcook, sister of Mr.

Bourgeois, and his neice, Mrs. Honore

Boudreau of Moncton. The party were

DIDN'T TAKE SIGNS DOWN

to despatches from Madrid.

imminent today.

(Special to The Daily Mail)

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 Mass., who have arrived to spend two weeks here with relatives. Mrs. Oliver was formerly Miss Katie Perry of this place.

at their home in Lakeville Corner, Mrs. Melvin's mother, Mrs. Eliza-Sunbury County, making the trip via beth Gorman during the past month have returned to their home in Saint

> 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 Sons, Ltd., having a great desire to New York who have been spending meet the CFNB programme announctheir honeymoon with Mrs. Guion's parents, Mr. and Mrs. Harry Merritt, have now returned home. They made the trip by motor. Miss Myra Glasier, of Melbourne,

School Inspector Hugh C. Titus is attenting Teacher's Institute at Mr. and Mrs. J. Fred Payne, at Lin- Moncton. coln, left this week for Vancouver,

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

MAKE LESS WORK

Minto miners was held recently at

Leading operators of coal mines in

the Minto field, when asked for an

His Grace Most Rev. Archbishop J. Mrs. Chas. Wade, who has recent-A. Richardson and Mrs. Richardson, ly been operated on at Victoria Pubhave returned from their summer lic Hospital for appendicitis was re-Mrs. Ludlow Hoyt of Lower Prince cottage at Smith's Cove, Nova Scotia. moved to the home of her parents,

* * * * Mr. and Mrs. Frank Collings, where Brian Black, son of M. W. Black, she is progressing favorably towards expects to leave on Saturday for Hal- recovery,

Mrs. Robert Doherty is improving at the home of her parents, Mr. and period they are liable to a fine of the right to go back seven years to St. Stephen where they spent the medicine. Shaun Black, a younger Mrs. John Doherty, where she is now son, will next year enter Rothesay convalescing following a major op-College. eration at the Victoria Public Hos-

* * * * pital which she underwent about a Rev. and Mrs. S. J. Macarthur are fortnight ago. moving from Waterloo Row to Wood-

stock Road, where they will take up their residence.

MINERS PROTEST * * * * Reginald Bailey, son of Dr. and Mrs. G. W. Bailey is leaving at the

SHORTER HOURS end of the week for Sackville, where he will take up teaching at Mt. Allison Academy and will continue his MINTO, Sept. 2-A meeting of * * * *

Mrs. Walter Gilbert entertained

which a delegation was appointed to charmingly yesterday at the tea hour interview members of the provincial in honor of Miss E. S. Gilbert, of government on the question either A number of social functions have London, England, and Miss Mabel of securing relief or of enlisting the recently been held in the city in hon- Gilbert, of Saint John, who were her assistance of the government to obtain more orders for the mines.

their homes.

Professor and Mrs. R. E. D. Cattley explanation, have advised that in and their small daughter little Miss their opinion, greatly reduced orders Elizabeth Cattley have recently re- for railway coal are largely responturned from the province of Quebec, sible for the short time the mines are where they spent the summer. They now working on. They have pointed spending several weeks in the city will in the near future remove from out that in a recent news item pubernmen must get revenue from some left today for Montreal on her return the house that they are now occupy- lished in a Halifax paper it was source. In any case it is certain that to New York where she is engaged in ing on Waterloo Row to the Daniel stated that increased Canadian Na-

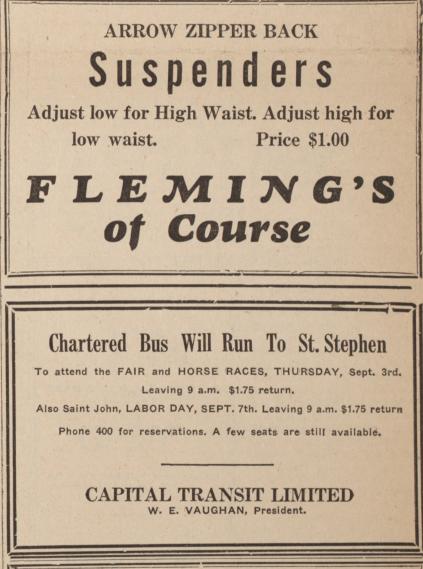
> question has been raised as to whether this tonnage had been awarded at



Chilled Plows

We want you to see them.

The Royal Stores, Ltd J. P. FARRELL, Manager



* * * *

* * * *

* * * *

cently in Moncton on their return

* * * *

3 Sinclair

(Continued from Page One)

the name of the Sinclair Refining

generally in petroleum and its prod-

The names of the president and

APPENDICITIS OPERATION

Mrs. Harry A. Gibson, was taken to

the hospital this morning, where she

ARCHBISHOP ARRIVES

compline service of the A.Y.P.A. con-

IN GAINT JOHN TODAY

A. G. Turney, provincial horticul-

turist, is in Saint John today on rou-

ference being held here this week.

Most Rev. Archbishop Richardson

underwent an immergency operation erman.

home in Hopewell Cape.

Leod and Mr. MacLeod.

Company.

ucts.

clerk.

for appendicitis.

partment.

previously incorporated under the cook, including William Bourgeois and

laws of Delaware, had merged under son Paul, and Mrs. Isaie Leger of St.

the firm would carry on the business guests of Mr. and Mrs. Frank Bour-

of producing, refining and dealing geois and returned to Moncton today.

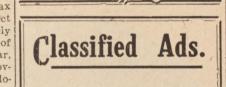
studies.

tice for many firms in the city is to have a multigraph department of their

Look all around and ask the different prices on: LIME, CE-MENT, ROCKWALL, BRICK, NAILS, ROOFING. SHEET-LEAD. LOCKS and BUILDERS' HARDWARE and you will eventually come back to us where you can be assured of fair dealing and right prices.

E. M. YOUNG LTD.

Hardware - Sporting Goods 81-83 York Street Store closes at 12 o'clock Thursdays during July and August Store open until 9 on Saturday

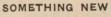


"To sum it all up, printers are of

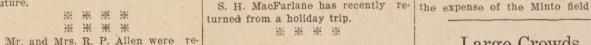
TO LET-A furnished apartment of four bright sunny rooms. Apply 346 Brunswick St.



15c dozen



Royal Bakery Phone 958-21 310 Queen St,



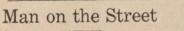
Large Crowds

after a visit to Mrs. Allen's former guest at the home of Mr. and Mrs. H. (Continued from Page One) G. Hoben, left this morning for his 6th Roberta Reed, Lever. Judging home in Moncton, and will in the competition, 1st, Edith Holmes, Wa-Mrs. F. S. Lister and granddaught- near future return to Halifax, to con- weig; 2nd, Ethel Holmes, Waweig; er Miss Jean Ramsay, recently spent tinue his law studies at Dalhousie 3rd, Geraldine Giddens, Lever; 4th

a few days in Moncton, with Mrs. University. He was accompanied by Ronald Little, Harvey; 5th, Olive Lister's daughter Mrs. H. W. Mac- his aunt Miss Ella Babbitt who will Lever, Lever; 6th, Dorothy Gowan, Elmsville; 7th, Emma Cunningham, Harvey; 8th, Joseph Henry, Harvey.

Club members having highest score, Geraldine Giddens, Lever. Showman-Dr. and Mrs. Oswald Leger of Saint ship contest, 1st, Joseph Henry, Har-John, were in the city today attending vey; 2nd, Geraldine Giddens, Lever; the funeral of the late Miss Florence Ard, Kenneth Gowan, Elmsville; 4th,

the Sinclair Refining Company, in- Bourgeois, daughter of Mr. and Mrs. corporated in Maine several years Frank Bourgeois. Among those at- Roberta Reed Lever; 5th, Ronald Litago, the Sinclair Prairie Pipe Line tending the funeral of the late Miss tle, Harvey; 6th, Andrew Toft, Lev-Company, of Delaware, and the Sin- Florence Bourgeois were a party of er; 7th, Ethel Holmes, Waweig; 8th cleir Pipe Line Company, of Texas, relatives from Moncton, and Memran- William Williams, Harvey.



(Continued from Page Eight) The sheep have lustier bleats as they approach the altar of destrucution. 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 Ald. Murray Hagerman at last

treasurer were not given. A. B. night meeting of the city council building will be so desirable. Balmy Airs of Spring

Farnham, of Portland, was listed as brought up the matter of tourists Many other cities have abattoirs. signs in the city. He censured one private householder on George Street It seems that there are always apartwho placed a sign between the side- ment houses or other real estate walk and the street without permis- developments near-by. Moving time Friends will regret to hear that sion, and who has not removed the in some of these cities is November Helen Gibson, daughter of Mr. and sign yet. Ald. Hagerman didn't think 1st-after the cold weather has set that a precedent should be set for in. All is well during the winter tourist signs on lawns. "Don't give months. Then comes the gentler one and not another," said Ald. Hag- 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 (Special To The Daily Mail) of the abattoir. The lease runs LONDON, Sept. 2—The Spanish through the heat of summer and ever arrived in this city this morning. He government today claimed that Ger- the abattoir comes closer until at will attend the evening banquet and man and Italian aviators were serv- last it is in every room in the house ing with the rebel forces according or apartment.

Could anything be more enchanting? The citizens of Fredericton must anticipate the building of the abattoir with keen delight. Should there The downfall of Irun which has be talk of placing it on the outskirts tine business connected with his de- been beseiged for some days seems the mid-town populace should rise in a body and demand their rights.

Glasses-

Designed For Beauty

Women should know that our Modern Glasses add to their appearance. YOU don't have to worry about looking staid or unattractive if YOU wear Glasses from

E. H. WILBUR, Optometrist

69 Regent St. Phone 1305-21



DON'T MISS OUR AUGUST SALE

We offer you as fine an assortment of hats, dresses and general accessories as you have ever seen at the money.

> COME IN AND SEE THESE EXCEPTIONAL VALUES FOR YOURSELF

WILBY'S 31 Regent St., Phone 39