Canada's Sales Tax Is Described Unfair

By GREG MacDONALD
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The federal sales tax as it currently exists in Canada cannot ever hope to achieve uniformity or equity, says a Montreal accountant.

Donald R. Huggett of McDonald, Currie Ltd., says some authorities maintain that the sales tax achieves the desired objectives of both a tax at the retail stage and the added value tax, but with less administrative and compliance costs.

Writing in the current issue of the Canadian Chartered Accountant, Mr. Huggett says that while it may be true that a tax imposed at a manufacturing level is easier to collect because of the relatively small number of taxpayers, it cannot be emphasized too strongly that this is only part of the problem.

"Criticisms of the federal tax system are numerous and examples of its inequities readily substantiated.

"It is sufficient to say that three of its most serious shortcomings are that it does not cope adequately with the brand name problem; frequently it places manufacturers at a serious disadvantage and it favors the service industries."

EQYUITY IMPOSSIBLE

Mr. Huggett says the federal sales tax cannot hope to achieve uniformity or equity because goods cannot simply be manufactured—they must be sold.

The selling function in society today, he adds, is both extremely important and complex.

"It might be safe to say that today no two manufacturing companies perform the sales function in exactly the same mannner and yet theoretically the sales tax is intended to be levied upon the manufacturers' selling price, excluding that portion of the price attributable to the performance of the wholesale and retail functions."

For this reason, says Mr. Huggett, there are few manufacturers who can show, with any degree of accuracy, what the selling price should or would be if no wholesale or retail functions were to be performed by them.

"To mete out rough justice, it is necessary to relate the price on which the tax is to be levied to that which would prevail on sales to wholesalers, and in Canada this has led to the unlicensed wholesale branch method of accounting for tax which despite its ingenuity, does not achieve equity as between firms or industries."

K's IN-LAW FOR VATICAN

ROME (Reuters) — Alexei Adzhubei, editor of the Soviet newspaper Izvestia and Premier Khrushchev's son-in-law, will attend a special audience by Pope John today for representatives of the Balzan Foundation, the Communist party newspaper Unita reports. Adzhubei will be among a group of Italian and foreign journalists admitted to the audience.

Paris Banker's Killing Has Hint Of Terrorism

PARIS (AP)—The president of a big Paris bank was shot to death Wednesday in the style of the terrorist secret army on a busy Paris street by a killer who first calmly asked him his name.

But police could offer no motive for the daring daylight slaying of Henri Laford, 68, respected member of France's higher financial circles. His chauffeur was seriously wounded.

"We don't know if it's a crime of politics, passion or high finance," said the detective in charge of the investigation.

Laford was cut down as he got out of his limousine in front of a branch bank in suburban Neuilly. He had left his home nearby a few minutes before.

The killer, wearing a brown overcoat and hat pulled low over his eyes, walked up to the car as the chauffeur opened the door for Laford, police said they were informed.

ASKS NAME, SHOOTS

"Are you Monsieur Laford?" the killer asked.

When Laford answered "yes," the gunman pulled a revolver from his overcoat pocket and blazed away. He fired six shots. Four struck Laford, one in the heart. Two slugs hit the chauffeur, Roger Bouscillou, 44.

Laford toppled back into the car's back seat, spurting blood and clawing the leather upholstry. The chauffeur fell near the curb. Passersby stood transfixed as the killer ran to a nearby parked car and drove away into the busy traffic.

Since the killer apparently did not know Laford, police speculated that he was a hired gunman.

Laford was president of the Banque de l'Union Parisienne, one of the largest commercial banks in Paris. Two years ago it absorbed the Algerian Company of Credits and Banks. But police said the bank's interests in Algeria are not large.

The secret army, formed to fight President de Gaulle when he decided to grant independence to Algeria, often kills in the manner in which the banker was slain.

But police said Laford never took a public stand on Algeria and was never active in the stormy political life of present-day France.

SAVE BOATS

KEY WEST, Fla. (AP) — A Soviet merchant ship prevented two U.S. destroyers from capturing a pair of Cuban fishing boats, Havana Radio said Tuesday. The fishing vessels, operating off the northern coast of Oriente province, had to flee to port Monday because of harassment by the destroyers "which were threatening to capture them. "This did not take place because a Soviet merchant ship placed itself between them (the destroyers) and the fishing boats."

Volvo Makes Cut In Price

TORONTO (CP)—Volvo (Canada) Ltd. announced price reductions Wednesday on its Canadian-made automobiles.

A cut of $200 will be made on the company's Canadian series and $100 on the two-door Volvo 544 sedan.

The two-door Canadian will sell at $3,098 in Toronto and Montreal and the four-door Canada at $3,198. The two-door 544 will sell at $2,798.

The reductions follow the announcement last month that Volvo has acquired a factory in Dartmouth, N.S., for production of the company's Canadian series. Production is expected to begin around mid-year.

D. W. Samuel, president, said the new prices will be in line with the anticipated Canadian production prices but that a final "made-in-Canada" price has not yet been determined.

JOIN IN AID

American donated pumps and a Canadian gift of a power station are being used to irrigate areas of Pakistan from the River Ganges.

PHILOSOPHER DIES

CAIRO, Egypt (AP)—Ahmed Lutfi el Sayed, 91, who first brought the ideas of western revolution to the Arabic world, died Tuesday after a long period of declining health. Called the foremost political philosopher in Egypt, Lutfi wasa quiet revolut ionary who fo r mftosch revolutionary who for most of his life held respectable posts within the Egyptian administration. He became the first rector of the Egyptian University in 1925 and formed the Arabic Language Institution in 1961.

Que. Town Mayor Dies On Highway

MONT LAURIER, Que. (CP) Mayor Gabriel Langevin of Maniwaki was killed Wednesday and three aldermen of the Quebec town were injured in a car accident on Highway 58 south of here.

The men were on their way to Montreal on civic business in connection with construction of a new arena.

In hospital are aldermen Eldoma Rozon, Emilien Labonte and Oliver Roy. Mr. Rozon is reported to be suffering from a broken leg, broken jaw and other injuries. The other two men are suffering from shock, bruises and abrasions to their body.

Mont Laurier is about 85 miles northeast of Ottawa.

Silver Price Sets Record

LONDON (Reuters) — The price of silver reached a record high price in London of 108 pence ($1.35) an ounce Wednesday.

Demand for silver has been extremely strong. The industrial demand, mainly for photography, shows no sign of relenting.

Russia Creates Space Badge

MOSCOW (AP) — The Soviet Union has announced creation of a new cosmonauts' badge, showing that those who have gone into orbit will make future space flights. The badge has three grades, third class for those making one flight, second class for two flights, and first class for those making three flights.

Hedy Lamarr Weds Lawyer

FRESNO, Calf. (AP) — Actress Hedy Lamarr, 47, has married lawyer Lewis Boies, 42, of Los Angeles. The Fresno County clerk's office said the couple obtained a marriage licence Monday and were wed Monday night by Superior Judge Joe Joy during a private ceremony.

ARDA Projects Given Approval

OTTAWA (CP)—The federal agriculture department announced Wednesday that two projects have been approved in New Brunswick under the Agricultural Rehabilitation and Development Act.

One involves federal-provincial help for farmers desiring to improve productivity on land in certain areas of the countries of Madawaska, Victoria, Carleton, York, Queens, Kings, Westmorland, Albert and Kent.

There will be financial and technical assistance for soil conservation, farm ponds for irrigation, stock watering and so on.

The federal share in this fiscal year would be nearly $31,000.

In the second project, the federal government will help pay the cost of moving 15 families in the Lincour area near Bathurst to regions offering better job and income opportunities.

About 18,000 acres being abandoned by the 15 settlers families will be returned to tree production. Federal assistance will total $12,300.

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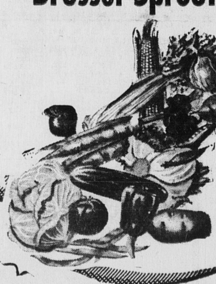

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