

**File Now, Pay Later Tax Plan**

By ALAN DONNELLY  
OTTAWA (CP) — "File now, pay later" is the helpful new plan of your friendly income tax collector.

There is also a handy new guide, being mailed to all households, which should help the kitchen table mathematician fill out his income tax form this year without groaning.

Revenue Minister Garland unpressed his plans—"a new approach to the taxpayer"—at a press conference Wednesday.

"We think we have something here that's worth while—a real step forward," he said, happily.

Perhaps the biggest step forward is the plan whereby taxpayers owing money can file their returns with post-dated cheques dated April 30, the payment deadline.

**WANT EARLIER FILING**  
The innovation is designed to encourage earlier filing of tax returns. In past year a flood of early returns from people claiming refunds has come in Ottawa between mid-February and mid-March, followed by a month-long pause until a late-minute rush of tax returns in late April from people with money to pay.

The guide to filling out tax returns entitled "file now—here's how."

Its goal is to reduce the number of errors made on tax returns and simplify the job of revenue department employees. Last year there were mistakes in one of every six tax returns.

Another aspect of the department's new attitude, is a crackdown on "expense account living."

**SEND TO 14,000**  
Mr. Garland announced that questionnaires will be sent out questioning about 14,000 taxpayers with incomes topping \$25,000 a year.

The forms, which will go to employers and certain self-employed persons, will be used to check the tax returns they file this year on 1963 incomes.

The questions are designed to show the extent to which individuals receive such benefits as automobiles, pleasure boats, homes, fur coats, season tickets and club memberships where the cost is claimed as a tax-free expenditure.

"This is not intended to be any witch hunt, but a complete examination of the extent to which expense account living may be used in this country," Mr. Garland said.

**OTHER INNOVATIONS**  
The minister also announced two other innovations.

The revenue department will write off any income tax amounts either payments or refunds due—of less than \$1. This will cut down the cost and nuisance of handling small cheques.

The department also is sending out a new information bulletin listing the main kinds of "fringe benefits" provided to employees by employers and specifying whether the benefits should be counted as taxable income.

The "file now—here's how" pamphlet contains a simple, four-step outline of how to fill out the T-1 short personal income tax return used by most of the nearly 7,000,000 taxpayers.

Mr. Garland said he hopes it will reduce errors substantially.

**Kuwait Finds Oil Plentiful, Water Scarce**

BEIRUT, Lebanon (AP) — Thirty Kuwait — where well diggers keep striking oil instead of water—will get all the drinking water it needs pumped in from Iraq under terms of a new agreement between the two states.

Lying in the desert on the edge of the Persian Gulf, the wealthy Kuwait pumps more than 1,500,000 barrels of oil a day, but has to distill almost all of its drinking water from the sea.

Under an agreement signed in Baghdad, however, neighboring Iraq has agreed to let Kuwait install a pipeline and pump fresh water from Shatt el Arab, a river-like estuary near the Kuwait frontier.

A joint communique issued Tuesday by the two governments said the water would be pumped "unconditionally" and free of charge for 90 years.

**Sugar Prices Advance Again**

MONTREAL (CP) — Three major Montreal sugar refineries Wednesday announced the second price increase in as many days, raising the wholesale sale price of sugar 15 cents to \$13.10 for a 100-pound bag.

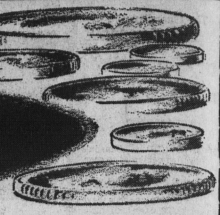
This year the three refineries—Canada and Dominion, Atlantic, and St. Lawrence have announced 14 price changes, eight decreases and six increases.

In 1963 the price advanced 97 times — 72 increases and 25 decreases. A year ago the price was \$10.60 for a 100-pound bag.

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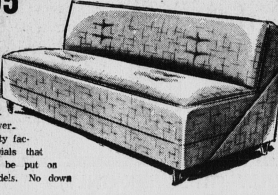
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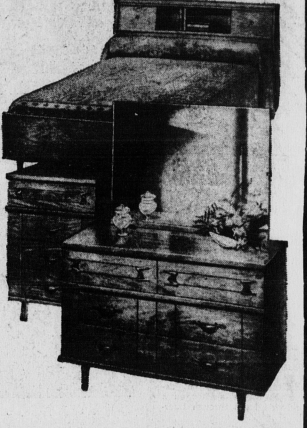


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