

C 67109

Ottawa, Canada.  
May 22. 1923.

Hon. W.S. Fielding.  
Minister of Finance  
Ottawa.

Dear Mr. Fielding:

We desire to bring to your attention certain points in the application of the new Sales Tax.

- (1) We would submit that it be made compulsory that all Sales Tax be added to the invoice as a separate item, as the best principle for all concerned including the Government.
- (2) That, when a manufacturer invoices goods to a wholesaler or jobber, no sales tax be charged by the manufacturer but that the sales tax be charged by the manufacturer, wholesaler or jobber when the goods are shipped to the retailer or consumer.
- (3) That manufacturers receive a rebate on all sales tax paid on all materials on hand when this change becomes effective, regardless of whether they be in raw material, goods in process or finished article, and also regardless of date of shipment of merchandise in which these materials are used.
- (4) That as fall orders have been bona fide accepted but cannot be shipped until after August 1st, and the purchaser may refuse to pay the tax under the new plan, we therefore recommend that the date upon which the amended Act will go into effect be extended to January 1st. 1924.

We are,

Sir,

Yours faithfully,

Canadian Woollen Mfrs Ass'n.

President

Secretary.

W.L. Mackenzie King Papers  
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