

DRAYTON WOULD TAX NECESSARIES OF MASSES UNDER LIST OF LUXURIES; FIELDING MOVES TO REVISE TARIFF

Union Government Proposes To Place Burden On People.

EVERYTHING IS LUXURY?

The Finance Minister Again Promises Commission To Work On Tariff

OTTAWA, May 18.—(By the Canadian Press).—The following is a summary of the taxation proposals submitted to Parliament by the minister of finance this afternoon:

LUXURY TAXES.

Ten per cent of the total purchase price on boots and shoes costing over \$9 a pair, men's and boys' suits costing over \$45 each, men's and boys' overcoats costing over \$50 each, fur coats and robes over \$100 each, women's dresses over \$45, women's suits over \$60, and on hats, hose, neckwear, shirts, purses and gloves costing above certain specified figures, as well as on some other wearing apparel, all fans, opera glasses, ivory-handled cutlery, cut glass ware, velvet and silk fabrics, lace, ribbons, silk embroideries and sporting goods; also on trunks over \$40 each; and valises, suitcases, etc., over \$25 each. This tax to be paid by the purchaser to the vendor at time of sale.

Ten per cent on pleasure boats, yachts, canoes and motor boats, cameras, candy and confectionery, chewing gum, firearms, shells or cartridges, pianos, organs, musical instruments, and plated ware adapted for household use. This tax payable at the time of sale by Canadian manufacturer, or when imported.

TOILETWARE AND JEWELRY.

Twenty per cent of total purchase price on such articles as cigar and cigarette holders and pipes costing over \$2.50, humidors and other equipment for smokers, hunting, shooting and riding garments, fancy pocket knives, gold, silver, ebony and ivory toiletware, jewelry, articles of silver adapted for household or office use, fur wearing apparel (except as mentioned above), liveries, Oriental rugs, expensive carpets and curtains, and chandeliers. This tax payable by the purchaser at time of purchase.

PIANOS, GRAPHOPHONES.

Twenty per cent on mechanical player-pianos, graphophones and mechanical musical instruments and records used therein. Fifty per cent on articles of gold for household use. These two taxes being payable at the time of sale by manufacturers or when imported.

PLAYING CARDS.

Twenty-five cents a pack on cards selling at wholesale rates not over \$25 per gross pack, and fifty cents a pack on cards above \$25 per gross pack.

BEER, WINES AND SPIRITS.

Increase in excise duties on beer of 30c a gallon, non-sparking wines, 30c on a gallon; spirits \$2.00 a gallon, and on sparkling wines, \$2.00 a gallon.

MOTOR CARS.

Excise tax on Canadian manufactured and imported cars increased from ten to fifteen per cent.

SALES TAX.

One per cent on the sales of all manufacturers, wholesale dealers, jobbers or importers (not retailers). This tax not to apply to large list of essential foodstuffs, cattle foods, anthracite or bituminous coal, or to goods exported.

STAMP DUTIES.

Existing tax on checks continued, but rate increased on bills of exchange and promissory notes. Two cents for bills of \$100 or less, and two cents

for each additional \$100 or fractional part thereof. Stamp duties on patent medicines, etc., henceforth to be affixed by manufacturer or importer instead of retailer as now.

TAX IS ABOLISHED.

Films—A tax of 15 cents for each day used abolished because of inequality of incidence as between small and large theatres.

All the above taxes are effective from tomorrow, the 19th inst.

INCOME TAX.

By last year's legislation income taxes payable this year on 1919 income were very substantially raised. A further general addition to these taxes of five per cent is now added, on incomes of \$5,000 and up to be effective this year.

In future, income tax returns must be accompanied by a check for at least twenty-five per cent of the whole of the amount estimated to be payable. If paid in installments, interest at 6 per cent is to be charged and payment in full is required within six months after return is made by means of three equal bi-monthly installments. Heavy penalties are provided for incorrect returns.

BUSINESS PROFITS TAX.

Present tax is modified to increase the exemption allowed from seven to ten per cent and changing the schedule of taxation to the following:

On profits in excess of ten per cent on capital, but not exceeding twenty per cent, tax will be twenty per cent.

On profits in excess of fifteen per cent, but not exceeding twenty per cent, tax will be thirty per cent.

On profits in excess of twenty per cent on capital, but not exceeding thirty per cent, tax will be fifty per cent.

On profits in excess of thirty per cent, tax will be sixty per cent.

For small businesses with capital of not less than \$25,000 and under \$50,000, twenty per cent on all profits exceeding ten per cent will be taken instead of twenty-five per cent, as at present.

Under legislation of last session the maximum scale of business tax is in effect this year, and the modified tax will apply to 1920 profits taxable in 1921.

TARIFF CHANGES.

The seven and a half per cent war customs duty it taken off all remaining items. Last year the five per cent British preferential war tax was entirely removed, as well as the seven and a half per cent on food, clothing, agricultural implements, etc. The war customs duties imposed in 1915 are now entirely removed.

Sir Henry also announced that public sittings for tariff revision would be held throughout Canada after prorogation. "Our policy," he said, "calls for a thorough revision of the tariff with a view to the adoption of such reasonable measures as may be necessary."

Articles of luxury, Sir Henry said, should be heavily taxed. Food commodities and other necessities of life, not produced or manufactured in Canada, should, if taxed at all, bear only such imports as were necessary for revenue purposes.

As Sir Henry was outlining the proposed increases on alcoholic liquors, Hon. Jacques Bureau raised a laugh with the query: "Why tax beer?"

"Cheer up," replied Sir Henry, "we aren't going to tax two per cent."

Sir Henry was followed by Hon. W. S. Fielding, former minister of finance in the Laurier cabinet.

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