

BINGO! was one of the major fund-raising events at Sheryl Kelly's Multiple Dystrophy Carnival Saturday. January, Sheryl began soliciting donations of prizes from took home either prizes or bargain buys.

businessmen for her third annual backyard carnival \$218.08 was raised for the cause and most of the 200 visitors



OTTAWA and Small Business



Taxation — too high a price

Risk must be recompensed

By KENNETH McDONALD

Coopers and Lybrand. the well-known chartered accountants, wrote recently: "If one accepts that taxes - in any shape or form - are a cost, either of doing business or simply of living, then this country's current efforts to combat inflation are a cruel hoax.

Taxation is the price of government services and unless the price of them is controlled at least within the same limits as wages and salaries and profits, then everyone's disposable income is reduced. . . .

Municipal property tax, sales taxes, gasoline taxes, customs and excise duties, income taxes - unless these are used to provide additional services, their imposition reduces our ability to buy other goods and services. If business profits are held back while income taxes on existing profit levels are increased, business income is reduced. The same with wages and salaries. Yet the tax effect is concealed by the device of excluding the cost of government services from the cost of living index which is used to measure inflation.

Ottawa is fond of shifting the blame for spending to the provinces, and it certainly has a point. Between 1975 and 1976, sales taxes increased by 14 per cent in Nova Scotia, 25 per cent in Newfound-BC. Corporate income tax rates rose by eight per

. . .

on taxable incomes over things happen. \$20,000. For self-employed persons in Ontario, the provincial health premium per cent. In Quebec it has big and in small business. gone from .8 per cent of They're needed everyincome to 1.5 per cent, an where, but Canada. increase of 87.5 per cent.

are shooting up. With 55 neurs can make the per cent of them going to difference between depeneducation, teachers' union dency and prosperity. The settlements of 20 per cent businesses they start and and more are working the jobs they create are their way through in taxes. Tike widening ripples in a . . .

The Canadian Fede them. ration of Independent Business is under continual pressure from members to seek reductions in mon is an attitude. Behind government spending their driving force is the There is no question it personal conviction of must be reduced, but success. But entreprewhen whole communities neurial qualities can also are dependent on social be acquired. Students may spending of one Form or develop ideas from sumanother, sudden cuts mer work with small firms would be disastrous. ...

unequivocal commitment both of formal education from Ottawa and the pro- and of government revinces to reduce govern- training schemes. ment spending, over a five year period, at a rate corresponding to increases Entrepreneurs may get in spending in the private started for negative sector. The two most reasons, too, such as plant move in phase - public closure or being passed

cent in Newfoundland, 15 According to Funk and per cent in Manitoba and Wagnall's dictionary, an BC, and 20 per cent in entrepreneur is "one who Nova Scotia. A new 20 per undertakes to start and cent surcharge in Mani- conduct an enterprise or toba brings the rate of business, usually assuming provincial income tax in full control and risk." In that province to 51 per other words, a self-starter. cent of Federal Basic Tax someone who makes

Entrepreneurs can be has been increased by 45 found in government, in especially, needs them in small business. In a community of 1,000 people, Municipal property taxes three or four entreprepool. Their successes will inspire others to emulate

What they have in com-Regular employees of small firms are themselves a natural source of such qualities. Entrepreneurial What is needed is an courses should be part

. . . reduction, private increase over for promotion. Job That's the secret. It's a land and 40 per cent in - if Canada's social and alienation and the absence local, self-generating economic fabric is to be of a sense of achievement - process.

will often motivate people toward independence. However, though money is by no means the dominant motive, the survival of new enterprises requires an adequate cash flow in return for the investment

The individual is the key. If he can get 10 per cent, risk-free, from Canada Savings Bonds, he must recover more than that from a business to make up for risking everything he has Moreover, public policies must be directed toward removing barriers to the formation of new enterprises. particularly the lack of manpower availability as a result of inadequate national apprenticeship programs.

In its representations to federal and provincial governments, The Canadian Federation of Independent Business has made specific recommendations stressing the need for incentives to individuals rather than to banks, venture capital companies and other institutions.

. . .

Entrepreneurship is an allian of the community. matching men with experience and capital to the newcomers Almost every community has a small, inconspictions group of local businessmen and professionals who back local ventures, often in real estate. These groups are the natural channel for creating new enterprises. All are motivated to succeed because they're risking their own money.

The Canadian Federation of Independent Business C

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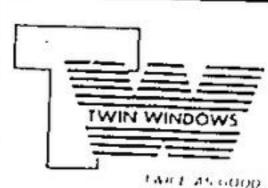
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