A combined solution

By ANN M. SMITH

As the opposition continues to mount over the federal government's decision to go-it-alone with the controversial new Goods and Services Tax (GST), Canadians have good reason to wonder how we ever got into this mess in the first place.

In fact it seems hard to believe that when Finance Minister Michael Wilson originally began formulating a plan for the reconstruction of the archaic sales tax system, there was good reason to be optimistic. Finance department officials had, after all, entered into a series of gruelling negotiations with their provincial counterparts in the hope of combining the provincial and federal sales taxes into a single, less complicated system. So far so good.

This mood of chumminess, however, didn't last long and almost without warning, the negotiations fell apart. The reasons now understood for the breakdown in talks are largely political: for their part, finance department officials were adamant in their decision to implement the new tax by Jan. 1, 1991. Not only were they eager to get their hands on the enormous amount of revenue that is expected to be generated by the new tax, but the reality of a soon-to-follow federal election (expected sometime in late 1992) boxed the government into a very rigid implementation. On the other hand, two of the largest provincial players, Quebec and Ontario, didn't like the 1991 deadline because of the political conflict that the new tax was expected to create and, with elections in their respective provinces just around the corner, they refused to co-operate.

John Bulloch, president of the 82,000-member Canadian Federation of Independent Business calls the stalemate "a disgrace."

"The players responsible for the lack of co-operation of the federal-provincial sales tax issue obviously felt it was more important to place party politics before the good of the nation," he said.

Instead, Bulloch says, Canadians will now face a twotier system that will hit consumers and small business the hardest. Small retailers, for example, do not have the computerized cash registers capable of handling the complicated calculations required by a system that includes both a provincial sales tax (in all provinces except Alberta) and a federal tax of 9.0 per cent - each levied on different goods at various stages.

"If the government proceeds with the plan, Canada will be the only country in the world with a two-tiered sales

tax," Bulloch said.

According to Bullock, the best solution to this mess would be a return to square one. In other words, the government should go back to the provinces and work out à less complicated, unified national sales tax.

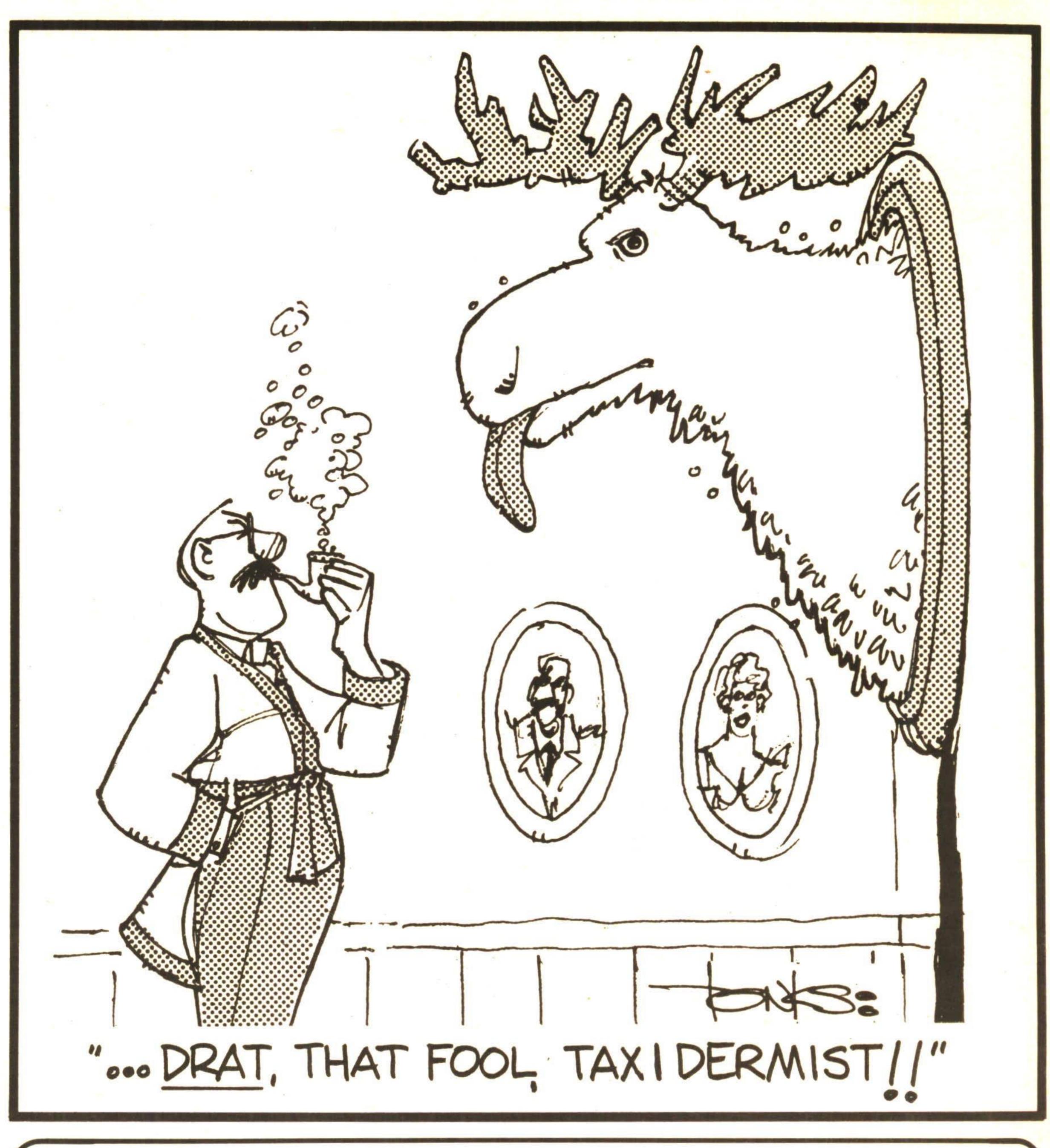
It's no secret that Wilson is determined to complete this second and final phase in the overhaul of Canada's seriously flawed tax system. But in this haste to replace the current federal sales tax, the government would be doing this country an even greater disservice by launching this nasty alter ego.

(Anne Smith is with CFIB Feature Service.)

Adrunkendriver

World over, drinking drivers, make pleasure end in crime You may kill someone, a loved one; what an awful time This is a time you could prevent, but you are in a dilemma As you try to clear yourself, fate seems there forever. Tomorrow is another time, you hate yourself all day The iron horse it cannot see, its speed it cannot tell Don't blame the car, the way they're made to go like hell. As other days pass away, my head is like a dreary bell If I ever drive again, I'll watch her real well. For those who see my mistakes, a lesson it will be Because some poor soul is sleeping, by the act of me.

Written for a drunk driver by Albert Brooks, RR1 Limehouse



What others say

It's not easy being green

Citizen)

It was hardly a coincidence that Loblaws chose the spring as as "on the take" from a superthe time to launch a new line of green-labeled "environmentally friendly" products.

After all, spring is the time of year when Nature switches to green, the time when the average Canadian starts thinking about heading out from the confines of cities into the rural hinterland, invariably in hopes of being able to enjoy the clean air, clean water and a local environment untouched by mankind.

If there was anything surprising about the Loblaws campaign it was the endorsation it won from Pollution Probe, one of Toronto's long-established lobbies for environmental awareness.

In some quarters that surprise changed to shock when it was learned that Probe had given the promise of cool, hard cash -- an initial \$75,000, and more if the Green Products campaign was a roaring success.

Purists within Probe dis-

(Excerpted from the Caledon sociated themselves from the move, insisting that no selfrespecting lobby ought to be seen market chain or any other corporation that could benefit commercially from an endorsement.

But Probe Chairman Colin Isaacs stuck to his guns, explaining that the organization will limit itself to a maximum \$75,000 from a corporate source.

We happen to think there's nothing wrong with the concept, so long as a group like Probe scrutinizes such campaigns closely enough to be confident that success in the venture will indeed help the environment.

We also happen to think there's nothing wrong with the concept, so long as a group like Probe scrutinizes such campaigns closely enough to be confident that success in the venture will indeed help the environment.

We also happen to think a conwill lead to the environment becoming The Issue of the 1990s.

Globally, concern is already focusing in three immense areas that a few years ago we regarded

as far too large to become "polluted" -- the oceans, the atmosphere and the stratosphere.

The oceans are already showing signs of suffering from the enormous quantities of wastes they are receiving, not just from dumping operations but also from the rivers and streams that empty into them after picking up myriad liquid wastes.

Contamination of the air has reached the point where our lakes are "dying" from acid rain and scientists are predicting a "greenhouse" effect -- a gradual warming of the atmosphere that some say could trigger a melting of the polar ice caps.

As for the stratosphere, the evidence seems overwhelming that man-made substances are responsible for a depletion of the ozone layer that stands as our best barrier from harmful solar rays.

We're also awakening, albeit only gradually, to the threats endorsements in exchange for the tinued thawing of the Cold War posed by the clearing of tropical rain forests, the erosion-related spreading of deserts like the Sahara, and the world-wide use (and abuse) of pesticides.

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KEN BELLAMY Publisher

30 MAIN STREET, SOUTH GEORGETOWN, L7G 3G4

The Halton Hills Week End, published every Saturday at 30 Main St. S., Georgetown, Ont. is one of the Metroland Printing, Publishing & Distributing group of suburban newspapers which includes: The Acton Free Press, Ajax/Pickering News Advertiser, The Aurora Banner, Barrie Banner Advance, The Brampton Guardian, The Burlington Post, The Erin-Hillsburgh Echo, The Etobicoke Advertiser/Guardian, The Georgetown Independent, Markham Economist & Sun, The Milton Champion, The Mississauga News, The Newmarket Era, The Oakville Beaver, Oshawa/Whitby This Week, Richmond Hill/Thornhill/Vaughan Liberal, The Rockwood-Eramosa Review, The Scarborough Mirror, The Stouffville Tribune, The Willowdale Mirror, Metroland Printing, Publishing & Distributing is a division of Harlequin Enterprises Ltd.

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Price: Store copies 50° each; Subscription \$19 per year by carrier, \$52 per year by mail in Canada; \$75. per year in all other countries.

EDITORIAL - 877-5266, 853-2219 Managing Editor: Hartley Coles Staff Writers: Pam Douglas, Cynthia Gamble, Dan Ralph, Mark Holmes, Stuart Johnston Photography: Ted Brown Sylvia Jones

BUSINESS OFFICE - 877-5266. 853-2219 Manager: Jean Shewell Accounting: Pat Kentner, Sherry Mitchell Receptionist: Barb Izzio

ADVERTISING - 877-5266, 853-2219 Director of Advertising: Bill Cook Advertising Manager: Sandra Dorsey Display Sales: Connie Duivenvoorden

National Representative: Dal Browne 493-1300 CLASSIFIED - 877-5266, 853-2219 Manager: Janet Bruton Staff: Carol Hall, Barb Izzio, Arlene Bellamy

DISTRIBUTION CIRCULATION/SUBSCRIPTIONS 877-5266, 853-2219 **TORONTO LINE - 451-9024** Manager: Nancy Geissler, Lesley Miller Staff: Mark Prevost, Jean Brander