THE CANADIAN CHAMPION

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The Canadian Champion, published every Wednesday and Friday at 191 Mair St. E., Milton, Ont., L9T 4N9 (Box 248), is one of The Metroland Printing. Fublishing & Distributing Ltd. group of suburban companies which includes: Ajax / Pickering News Advertiser, Barrie Advance, Brampton Guardian, Burlington Post, City Parent, Collingwood / Wasaga Connection, Etobicoke Guardian, Georgetown Independent/ Action Free Press, Kingston This Week, Lindsay This Week, Markham Economist & Sun, Midland / Penetanguishene Mirror, Mississauga News, Newmarket / Aurora Era Banner, Northumberland News, North Yerk Mirror, Oakville Beaver, Orillia Today, Oshawa / Whitby / Clarington This Week, Peterborough This Week, Richmond Hill / Thornhill / Vaughan Liberal, Scarborough Mirror, Uxbridge / Stouffville Tribune, Today's

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Mr. Chretien, scrap the GST

During the 1993 election campaign Jean Chretien said he'd "scrap the GST". Sheila Let's Copps even said she'd resign if the hated tax was not eliminated by this government. That was over two years ago.

Chances are you, like millions of other Canadians, believed that Mr. Chretien's promise meant a complete eradication of the tax. If you still believe this, Santa has some real estate at the North Pole you might be interested in.

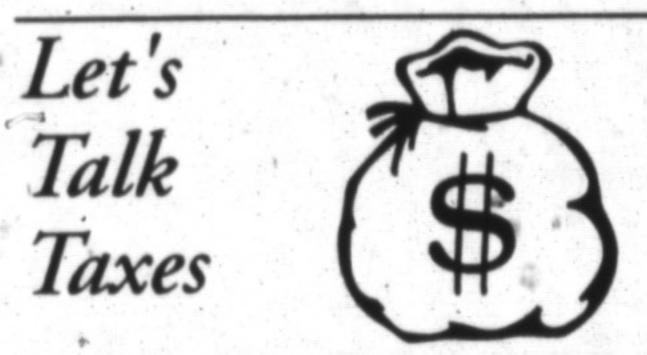
Right from the outset it became clear that Prime Minister Chretien had no intention whatsoever of dropping the GST. Instead, the government's proposed action was to change the name (to NVAT, short for "National Value Added Tax 3, to raise the rate from 7 per cent to 10 per cent by including provincial sales taxes in the new single national VAT, and to hide the whole thing by including the tax in the sticker price of goods and services.

Well, we all know what happened to that idea. It lasted about three or four nanoseconds after it hit the public forum.

The latest edition to the debate is a report entitled "Do the Right Thing" by the Canadian Institute of Chartered Accountants. The right thing, according to the institute, is eerily similar to the NVAT proposed by Ottawa. The only real difference is that the accountants say that the rate would have to be at least 12 per cent.

Still, the institute raises some poignant concerns about the GST. Their study estimates that provincial sales taxes, combined with the GST, cost around \$280 million to administer and anywhere between \$1.3 billion and \$1.9 billion in compliance expenses.

In addition, there are those who argue the GST should be retained in some form because consumption taxes are preferable to other types of taxes - notably income taxes. Although all



with PAUL PAGNUELO

taxes distort economic efficiency, most policy wonks contend that it's better to encourage saving over spending, which is exactly what the GST does.

But is retaining the GST the right thing to do? Is this what Prime Minister Chretien promised?

Wouldn't the right thing be to scrap the GST as promised - to get rid of it completely? That would simplify the system quickly, not to mention the revenue GST elimination would generate from the underground economy.

Just hold a minute, say the critics - where are you going to find the \$15 billion needed to replace the GST? The answer is, nowhere. How about reducing spending to accommodate a gradual reduction and outright elimination of the GST? We could start, for example, by chopping over \$5 billion handed out in business grants every year. That alone could lead to a reduction of 2 per cent or 3 per cent in the first year. Ottawa could stop doling money to every special interest in the land and return that revenue to average Canadians in the form of GST elimination.

Let's hope Mr. Chretien's new year's resolution is to do what he said he would do and scrap the GST. After all, we'd all hate to see Sheila Copps resign... wouldn't we?

"Let's talk taxes" is a feature service of the Ontario Taxpayers Federation.

A new year brings new resolve

Five, four, three, two, one ... Happy New Year! As the kids, hubby and I quietly brought in 1996, looking out across the dark expanse of ice on the lake at our cottage, I felt regretful that another year, never to be experienced again, had come to an end and passed into history.

NEASE, 96

(TASK FORCE)

During the week between Christmas and New Year's, I thought of resolutions I could make and I actually came up with a couple. In the end decided not to proclaim them as such but to keep them in mind as I work my way through 1996. I did, however, come up with other reflections. And here they are.

To hope for: By the time our 17 year old flies off to Italy on March 7, we are hoping his hair will have grown back to its original light brown.

In an unexpected (to us) rebellious outburst, he came home last August from the east coast sporting bleached hair that has since ranged from a pale orange to a shining white. He has taken advantage of this stage to experiment with food colouring, locking himself in the bathroom with the little plastic bottles that rightly belong on the spice rack, then presenting to us his latest shade - green for the Christmas season, followed by lavender and fluorescent red.

We are also hoping to find a home for Ditto, cat number five that hubby loves to hate,



POOLING

although it was never the cat's fault that I let him into our lives in the first place.

Ditto has no idea of our nefarious plans and continues to rack up points against the other felines in the household. The rotation of the kitty pecking order is wondrous to behold.

And I can hope that the two younger children will discover the joys of neatness? Is that asking too much? How they can live in such disorder is beyond me. That they impose chaos beyond their rooms into our communal living areas pushes my patience at times.

To look forward to: The teen's departure for Europe in a few weeks will restore a reasonable food bill. I may appear disorganized because I shop on a daily basis rather than weekly, but I can assure you that a week's supply would last no longer than two days with the growing one. Enforced rationing, you could call it.

I doubt that he will ever be huge, but our beanpole has expanded into more of a filled-out figure who requires an outrageous quantity of food. I am forced to mark certain foods with a "Don't eat!" label to ensure our next meal and/or snack is still intact and not gobbled up by "the mouth".

To strive for: I really want to catch up on my correspondence in 1996 and I don't want to ever be behind again. I don't think that is too much to ask of myself.

On a similar note, I want to improve my punctuality record. Instead of always running late, I want to arrive early to appointments, meetings, and for kid drop-off and pick-up times, especially for the benefit of the nine- year-old, who flies into a panic over my tardiness.

I want to improve my singing voice too, so I don't embarrass the director who admitted me into the choir, although I sang that for the audition. She said I would find the notes, but when?

And just a little something to broaden my horizons for this the new year, I am learning how to juggle. If my 12-year-old daughter can master the skill, so can I. You never know when I might need to juggle.

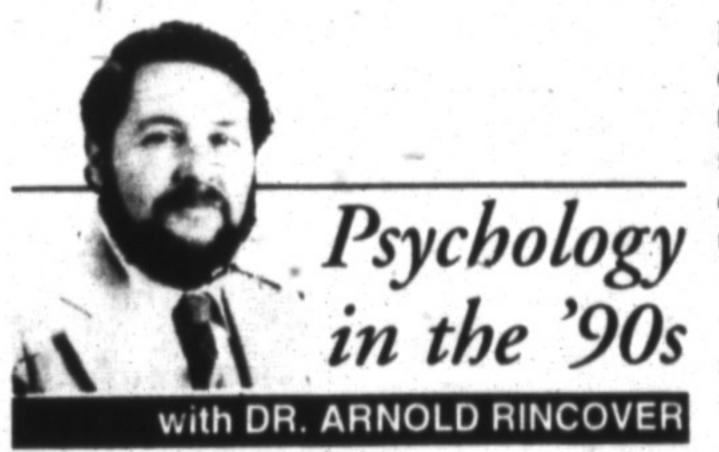
A strong case for a much longer school year

Should our children be in school all year round? We have one of the shortest school years among western industrialized nations. Both Canada and the United States require children to go to school for only 190-200 days per year. Asian students, on the other hand, attend 60% more days of school each year; by the time they have completed the twelfth grade, they have received four more years of schooling.

Until recently, no one had studied whether these extra days are important. Do kids learn more or are the extra days a waste of time?

There is only one public school in North America that has officially adopted an extended program, a small elementary school in Greensboro, North Carolina. Those children attend 220 days of school, compared to 190 for neighbouring kids.

In 1991, Julie Frazier, a graduate student at the University of North Carolina, began to compare the progress of 90 children who attend that extended school program and a matched group of 91 students who attend the regular school program.



She cleverly measured a variety of different kinds of progress — academic, reasoning ability, social relationships, physical development and family relationships.

Her preliminary results, covering a period of two years (kindergarten and first grade), suggest that there are significant benefits to the extended program. By the end of the first summer (after kindergarten) the differences were dramatic.

The extended year students made twice as much progress during the summer period in reading, general knowledge and math, though there was no apparent effect on vocabulary.

Importantly, they found that this gap, which developed the first summer, was maintained through the next year of school. The following summer, the gap widened further. In short, the extended days were academically beneficial, and the gains obtained were found to be durable.

Now, any loving North American parent will worry (endlessly) about sacrificing the child's social and emotional wellbeing in order to pursue grades and a future career. Kids at this age need to play to be happy, these parents think. Let them be kids while they can.

Not so. Ms Frazier found that the longer school year children had quality relationships with their friends and with their families. They had plenty of time to play. The quality of their free time was actually greater, perhaps because they planned it better and parents put themselves out more for the children — the child's free time became more precious and was used more fully.

Finally, the children in the extended program were becoming more thoughtful, more reasoned, more perceptive than children in the regular school program.