

SECOND GENERAL SESSION

PROVINCIAL SALES TAX

Monday, October 3, 2.30 p.m.

GEORGE ILIFFE presiding.

MR. R. B. BRYCE, CHAIRMAN OF THE PROGRAMME COMMITTEE: Mr. George Iliffe, Comptroller-General of the Province of Manitoba, is going to take the chair for the session on "Sales Tax".

MR. GEORGE ILIFFE: It is indeed an honour and a privilege to act as Chairman of this session of the first Conference of our Institute. As a general rule a Chairman acting at this level of Conference administration is not expected to say very much, preferably nothing. There are, however, a few points which I would like to mention before we turn the meeting over to our panel of experts.

At this time the revenues and expenditures of all governments, broadly speaking, are at a level unprecedented in peacetime; a level which, ten or twelve years ago, many of us would never have contemplated too seriously as being possible. There is therefore a keen and constant interest in all fields and sources of public revenues to support and finance expenditures incidental to the ever-expanding activities of governments and the services afforded to the public by governments.

Most people are fully aware of the principal kinds of taxes available to the governments within the scope of The British North America Act. But one of them, Sales Tax, has not been so universally explored by the Provinces and by the municipalities as some of the others. Under those circumstances, in my opinion, the Chairman of the Committee on Arrangements is to be congratulated upon having provided a panel of experts to participate in this afternoon's discussion. You will notice that the whole afternoon is to be devoted to this subject which will be presented not as a debate but by way of a leading paper followed by comments and observations by four successive speakers.

Again speaking generally, various points of view will be presented, including those of the taxpayer as represented by Mr. Richardson. We had a brief discussion just before this session started; the gentlemen who will participate expect, or rather said that they would be quite pleased after they have finished their various addresses, to have questions asked from the floor. Under those circumstances, gentlemen, I shall be obliged if anyone wishing to ask questions will be prepared to come up to this microphone in front and carry through the procedure which Mr. Clark, our Secretary, asked for this morning.

The first gentleman to address us is Mr. Detwiller, Commissioner of Social Security and Municipal Aid Tax for the Province of British Columbia, chiefly concerned with the administration and collection of a Provincial Sales Tax. Mr. Detwiller, I think, can be considered an expert in this field. He was trained at the University of British Columbia, specializing in statistics and economics. He served 4½ years with the Royal Canadian Air Force, and thereafter taught for a time at the University of British Columbia. Subsequently he joined the Finance Department of that province; when it was decided to institute a Sales Tax, Mr. Detwiller was placed in charge of that special work. I understand that he participated extensively in drafting the relative legislation and, more recently, has been responsible for the administration of the Act and for the collection of the Tax. May I ask Mr. Detwiller to take over. (Applause).