

## SIMON FRASER UNIVERSITY

## MEMORANDUM

TO: Senate

FROM: Senate Committee on  
Agenda & RulesSUBJECT: Federal Government's  
Surtax on Imported Books

DATE: February 18, 1987

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Action taken by the Senate Committee on Agenda & Rules at its meeting of February 17, 1987 gives rise to the following motion:

MOTION: "That Senate endorse the position taken by the Senate of Queen's University on the Surtax on Imported Books as set out in S.87-5, and that the Secretary of the Senate communicate this action to the Office of the Prime Minister"

*Withdrawn from  
agenda*



OFFICE OF THE SENATE

Queen's University  
Kingston, Canada  
K7L 3N6

January 26, 1987

Secretary of the Senate  
Simon Fraser University  
Burnaby, B.C.  
V5A 1S6

For Information

Dear Sir:

Re: Action of Queen's University re Federal Government's  
Surtax on Imported Books

The Senate of Queen's University resolved at its January 22 meeting, to write to Prime Minister Mulroney expressing concern about the Canadian government's 10% surtax on imported books. Among the reasons noted by the Senate were the following:

1. While textbooks are theoretically exempt from the tariff, in practice this exemption is difficult to obtain. The administrative burdens of the tariff (which in many cases require that the tariff first be paid and the claim to exemption established afterward) are such that publishers and distributors have a strong incentive simply to pay the tariff and pass the costs along to the consumer.

2. Even if exempting textbooks from the tariff were practicable, in a university context it is wholly inappropriate to make a distinction between textbooks and non-textbooks. Much of the learning that occurs in a university happens through reading which goes beyond assigned textbooks. Precisely for this reason university bookstores are encouraged to stock as wide a range of supplementary academic books as possible.

3. Because the duty is applied on all books manufactured outside Canada, Canadians are placed in the position of paying a tax (whose intent is to affect the United States) on some books written by their own authors. Thus books written by Canadian academics but published by foreign university presses, or Canadian books co-produced, for financial or technological reasons, by foreign publishers, are subject to the tariff.

4. By effectively taxing reading and hindering the free flow of information, the tariff undermines the work of a university, as well as prejudicing the government's own announced objectives of promoting both Canadian culture and a knowledge-based economy.

Yours sincerely,

*Margaret Hoey*

Margaret Hoey  
Secretary of the Senate