



Christmas Closing of Shops

Swindon Chamber of Commerce Decision

Swindon Chamber of Commerce, at its monthly meeting on Wednesday night, unanimously approved a recommendation of the committee that shops should close on Christmas Day and Boxing Day, and that the usual half-holiday be observed on Wednesday, 18 December.

It was reported that the Victoria Road branch of the Post Office and other sub-post offices in the town area will be closed on Boxing Day, but that the Head Office will be open for all classes of business from 8.30am to 6.30pm.

The Chamber also recommended 7pm as the hour of closing on Monday and Tuesday in Christmas week, this being an hour earlier than the time fixed at last week's meeting of Swindon Town Council. Several members questioned whether the Town Council had power to fix an hour after having suspended the Order.

Moving the resolution in favour of 7pm closing, Mr. W. S. Wiltshire said that that hour would be plenty late enough.

Mr. A Venables thought some tradespeople might find it convenient to close even earlier. "If business continues at the same rate as today," He said, "shoppers will be spent out before then".

It was decided that an "alert" should not interfere with meetings of the Chamber unless danger was imminent.

The President (Mr. Raymond Thompson) presided.

Purchase Tax

"We have to face the fact that in stores and shops there is going to be less merchandise for sale, and the shopping public must not expect the same choice and assortment as in the past". So said Mr. W. J. Goldfinch, Manager of Messrs. McIlroy's.

He was speaking on "The Purchase Tax", which, he said, was working very smoothly; what they had to face was the Limitation of Supplies Act. There they were up against something "really big" because, while Swindon's population had greatly increased, the goods procurable had decreased.

Chain stores and small shops were affected alike, everyone was getting a fair share, but it was not enough to meet demands. He hoped that as time went on the Government would recognise the changed conditions, and that something would be done to ensure an increase in normal supplies.

Mr. Goldfinch said that one result of the Purchase Tax was that as tradesmen, they had joined that celestial body of gentlemen - the tax collectors. They had to collect the tax from the public and hand it

on to the manufacturer who at the end of the quarter, handed it on to the Government. "I hope in time they will be so satisfied with our collection that they will invite us to participate in some superannuation scheme whereby our worries in later life will be settled".

The Purchase Tax was a definite tax to raise money to help win the war. The Chancellor of the Exchequer had said he wanted from it £100,000,000 in the first year. He hoped it would be double that because it meant more tanks, more guns and more aeroplanes, and that, eventually, would mean victory.

Some Anomalies

Drawing attention to anomalies under the Act, Mr. Goldfinch expressed the opinion that there were a good many things in the luxury class (33 1/3rd per cent) which should have been left out. For instance, sheets, blankets and towels were real necessities, yet they were taxed at the full rate - and so were men's braces! Tax on a woman's coat was 16 2/3rds per cent, until it was adorned by a bit of fur, when it immediately jumped to the full rate.

He thought the Chancellor had been very badly advised over women's clothing. For instance, he put the full tax on hats. Everyone knew that a new hat made a profound difference to a woman; it usually acted like a tonic, and tonics were required these days.

Retailers were expected to pay the tax at the same time as they paid for goods, they should also include the amount of Purchase Tax when dealing with War Risks Insurance because, as time went on, they would hold stock which represented a certain percentage of tax.

Credit Question

For every £1 charged by the manufacturer for Purchase Tax the trader had to collect £1 from his customer, and no more. In the past a good many tradesmen had been very free on the question of credit which sometimes extended over a long period. The time had now come when they should weigh the question of long credit, and remember that goods given out under credit would, in the majority of cases, bear a certain amount of Purchase Tax. That meant they would have to find money to float credit on which there was no profit.

So far as hire purchase was concerned, the usual agreement was being carried out except the whole of the amount of the Purchase Tax to be paid in cash at the time the article was handed over to the customer. That was the only fair way of dealing with it.

Councillor A. J. Gray thought it anomalous that while a child's leggings and coat were sold without tax the third part of the suit, the hat, should be taxed.

As to the return of tax by the retailer there was a feeling that the wholesaler had a certain amount of capital to play with for three months. Up to a point that might be so, but it should be remembered that the tax had meant a considerable increase in book-keeping for the wholesaler.

The Limitation of Supplies Act was going to present a very real difficulty. In the first period the wholesaler was allowed to sell 75 percent of what he sold in the corresponding period before the war, but for the second period that had been cut by half.

During subsequent debate the opinion was expressed that the imposition of tax on carriage was quite legal.

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