THE CAMPAIGN AGAINST VAT

As the campaign against VAT gains momentum, it is important for us to state clearly our own attitude on taxation. In pursuence of this, we set out below a number of propositions:

- Modern society, as we know it, cannot function without extracting payment from its citizens in the form of taxes. In a future society, where resources of society are reorganised, individuals may not be required to pay taxes.
- "No taxation without representation" has been the battle cry of oppressed people who have been denied the political franchise. The question of full franchise is, therefore, inextricably linked to payment of taxes.
- Unfortunately, apart from the resistance to the poll tax, the liberatory movement has not organised people into withholding payment of taxes.
- 4. There have been no campaigns against the General Sales Tax.
- The protest by private doctors against VAT has taken many people by surprise. They had no idea that private doctors cared so much for the financial plight of the poor people.
- While supporting any move to relieve the tax burden on the poor, we need to set out what we consider to be the proper demand on the question of taxation.

This demand is to be found in the Ten-Point Programme of the New Unity Movement. Point 10 of the Programme states:

"A JUST, PROGRESSIVE SYSTEM OF TAXATION IN ACCORDANCE WITH THE DEMOCRATIC PRINCIPLES EXPRESSED ABOVE.

This means the abolition of Poll Taxes, of Special Levies imposed upon the oppressed. A single, progressive tax shall be the basis of taxation of citizens. All indirect taxation which falls heavily upon the poor shall be abolished. General Sales Taxes must be abolished."

7. One of the aims of a people's government is to place the main burden of taxation on the rich and those earning well. There can be no objection to the imposition of indirect taxation on luxury goods like motor cars, airconditioners and the like. But where there is taxation on daily needs and other necessities, then indirect taxation falls most heavily on the poor. Where there is a progressive system of taxation, the more a person earns the more tax that person pays. In indirect taxation, the same tax is paid regardless as to whether the buyer is a millionaire or a poorly paid worker. Let us illustrate:

What is the effect of payment of indirect tax of, say, a R100,00 on A who earns R1 000,00 and B who earns R10 000,00? It means that A pays 10 per cent of his salary and is left with only 90 per cent of it. In B's case, he only pays 1 per cent of his salary and is left with 99 per cent of it.

 VAT is indirect taxation which falls heavily on the poor. Therefore, our opposition is to the whole of VAT and not just to the few items selected by COSATU and its ANTI-VAT allies.

ANC BEFRIENDS SELLOUTS

INTRODUCTION

For the oppressed people, life has been one long nightmare with no relief or let-up in sight. The ruling class, represented by the Nationalist Party, has done everything in its power to destroy the will and determination of the oppressed people to resist oppression.

1963 ushered in the era of legalised torture and execution in detention. Those of us who are old enough to remember will recall the horror with which we met the news of Babla Saloojee plunging to his death while he was in police custody. The horror was no less when Ahmed Timol and Dr Hoosen Haffejee were also killed while in police custody.

In all three cases mentioned, the State claimed that the cause of death was suicide. However, in <u>all</u> cases of deaths in detention, the oppressed people believe that those who so died are their martyrs and that they were murdered by agents of the state. No amount of explanation to the contrary has changed the collective mind of the people. Yet, despite the diabolical campaign of terror, the will of the people to resist remained unbroken.

AGE OF THE SELLOUTS

Believing that the oppressed people had been sufficiently terrorised into submission, whilst their leaders were gagged and bound and imprisoned, the government considered it safe for its stooges to emerge from their rat-holes. Thus emerged a whole brood out in the open. What struck