



McGill
University

Foundations & Philosophy of Science Unit

1984.02.08

The Hon. Pierre Bussières, Minister
Revenue Canada
Connaught Bldg.
Ottawa K1A 0L5

Re: Account # T22 5993 187

Dear Minister,

Revenue Canada has disallowed the depreciation of my research library, demanding that I pay \$6,390.05 in back taxes and interests. Presumably, this is to be followed by a similar demand on the part of the Québec revenue authority. The total, about \$13,000, is a staggering amount for a scholar who is about to retire. I have started to pay up because I cannot afford hiring a tax lawyer. However, I do appeal to you, suggesting that productive scholars should be protected rather than harassed since, after all, there are not that many in our country.

Disallowing the depreciation of a research library is the equivalent of disallowing the depreciation of the tools and machines of a factory. Books and journals are the main tools of the scholar. They become quickly obsolete--particularly in the case of scientific publications--, so they must be replaced unless one is to remain behind in his knowledge. I submit that, by disallowing the depreciation of research libraries, Revenue Canada is discriminating against scholars--and deservedly getting a very bad press.

I hope you will understand my point and instruct your service to review my case as well as the cases of many other scholars in a similar situation.

Sincerely

Mario Bunge
Frothingham Professor of Logic & Metaphysics

