

# The fight to remove VAT on books in South Africa

Sue Myburgh, School of Communications, Information and New Media, University of South Australia

In his latest budget, the Finance Minister of South Africa, Trevor Manuel, has approved the continuing imposition of a 14 per cent VAT on books. Sales tax (or VAT) was first introduced in South Africa at the rate of 4 per cent in 1978, with vocal opposition from the information community, including librarians, publishers and book-sellers.

The imposition of this tax seems paradoxical and counter-productive. The South African Government is continuing with this source of income while attempting to improve the country's economy: perhaps a re-consideration of the chicken and egg conundrum is overdue. It is extremely difficult to have a democratic, productive and peaceful society without information and education, which rely on documents being available.

Literacy rates in South Africa are already low, and there are hardly enough places at schools to accommodate, support and retain students until they have completed their studies. The absence of books compounds this problem. As a result, libraries have the potential to play particularly significant roles in their communities. However, many librar-

ies in South Africa are now finding themselves unable to purchase materials. Lack of access to appropriate information could be seen as depriving people of basic democratic rights, or even human rights. As a local comedian, Pieter-Dirk Uys, has pointed out, it is insane that an AK-47 (rifle) should cost less than a JK Rowling (book).

It is ironic that sales tax is reduced for books in many countries, particularly those in the Majority World, such as Ghana. VAT appears to exist on books only in richer countries, such as Denmark, Australia and New Zealand (see, for example, the chart at <http://www.ipa-uie.org/statistics/vat.html>). Manuel, however, has argued that the removal of this tax will be too complicated, as there are many different kinds of books — textbooks, children's books, prescribed books, coffee-table books and so forth — indicating that some kind of formula would differentiate between them.

The anti-VAT campaign was at first led by the National Library, which has now issued a statement that removing VAT on books will not solve the problem of expensive books. This may well be the case.

Thus, the most important issue at stake seems to be cultivating the idea that information can enrich people in many ways: 'reading' is not restricted only to recreation or entertainment. There are values in learning what others have thought, experienced and created; there are values in community, cultural, organisational and institutional memories. These values include the enrichment of our understanding of reality, improved problem solving and decision making.

Many information workers in South Africa believe that removing the 14 per cent VAT on all books will assist their work — and support the work of the government in the long term. If you wish to lend your support to the professional groups in South Africa who are working towards this end, please contact one of the individuals mentioned below, or send an e-mail directly to the Finance Minister, Trevor Manuel.

**Ingrid Thompson, PRO, LIASA, Western Cape:** [ingrid@uctlib.ac.za](mailto:ingrid@uctlib.ac.za); **Denise Nicholson:** [nicholson.d@library.wits.ac.za](mailto:nicholson.d@library.wits.ac.za); **Trevor Manuel:** [patti.smith@treasury.gov.za](mailto:patti.smith@treasury.gov.za)

LEIGH-MARDON

## Plastic Library Cards



- The modern plastic borrower card solution
- That's quick to issue, versatile, durable
- and enhances your library's image

### Card design



### Card manufacture



### Card bar coding



For information and pricing on cards please contact:

**LEIGH-MARDON BAR CODE UNIT**  
Telephone: (03) 9556 8111  
Facsimile: (03) 9553 1740  
[bar.code@leighmardon.com.au](mailto:bar.code@leighmardon.com.au)

## Library and Information Management Solutions

### Power and flexibility give you the edge!

- Integrated library management with *Maxus Library* or *Maxus Web Library*
- Reference and enquiry administration and tracking with *Maxus Enquiries*
- Management of historical material using *Maxus Collections for Museums*
- Audio visual cataloguing and reservations management with *Maxus AV Booking System*
- Or, create your own solution using the Inmagic range of software

Maxus and Inmagic<sup>®</sup> —  
the proven and trusted combination

For free demonstration software or further information, contact Maxus or your nearest representative.

SA	Ibatex Consulting	(08) 8234 7113
WA	Infodata Pty Ltd	(08) 9389 9558
QLD	Resource Options	(07) 3391 3499
NT	Peter Walton & Associates	(08) 8927 3669



PO Box 727 South Melbourne  
Victoria 3205 Australia  
[maxus@maxus.net.au](mailto:maxus@maxus.net.au)  
[www.maxus.net.au](http://www.maxus.net.au)  
(03) 9646 1988