



Midnight Sun



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Team SCoR Bikes Across Denmark

By Greg Swanson

We easily survived our first bike tour in Denmark, was Andrea Ashton's Facebook post about our trip in August. However, on day three of the trip Andrea and her husband Terry did purchase gel seats to soften the ride on their rental bikes. Until this year, Andrea and Terry did not own bicycles. They bought bikes this spring and began riding on the Devonian pathway in preparation for the trip.

The basic rule for this trip was that we could stop at any time for any reason – to put more clothes on, to take clothes off, to take pictures, to enjoy the scenery, to have coffee or beer or just to rest.

Denmark's terrain in some respects is similar to southern Saskatchewan, mostly flat with a few rolling hills. On the first day some of us pushed our bikes up the first real hill, but by the fifth day we were all riding up every hill. And of course, on every day, the downhill side was a blast.

The route that we followed gave us a taste of most of what Denmark had to offer. We cycled through Copenhagen (past the Queen's palace



Greg, Dianne and Andrea outside of Hamlet's Castle

and the Little Mermaid statue), along the Baltic Sea with some wading and swimming, through small communities, past several castles, into the world's oldest amusement park (Bakken), and through forests. We skipped the tour's ferry ride to Sweden to spend more time exploring in Helsingør, home of Hamlet's Castle.

Although it rains a lot in Denmark, for some reason, most of the rain on our trip fell either during

the night or when we were eating supper inside a restaurant. And the temperature during the day was perfect for cycling.

The Danish people have made cycling a very safe mode of transportation. There are designated cycling paths everywhere. And, where the path is beside a major highway, there is a good separation between the two. There are bicycle underpasses so you can avoid crossing busy roadways. And where no underpass exists, there



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SCoR Bike Tour Cont'd.



Cycling down country lanes, and meeting “King Claudius” at Kronberg Castle (the guy who killed Hamlet’s father and married his mother).

are often traffic signals specifically designed for cyclists. There are even air pumps along some of the routes that you can use to pump up your tires.

The highlight of the trip for me was cycling through the varied terrain, from sea to forest to farmland. My wife Dianne’s highlights were interacting with the actors at Kronberg Castle who were performing portions of “Hamlet” and eating wild blackberries by the side of the road.

Terry, Andrea, Dianne and I are preparing to cycle in Finland in 2019. Hopefully you and some of your family or friends will join us.



Going uphill was difficult for the first few days! Terry, Andrea, Dianne and Greg outside of Tivoli amusement park in Copenhagen.

Are All Scandinavian Taxes Really So High?

By Michael Mitchell

When you are in Scandinavia have you ever wondered why you are paying \$15 for a beer? Or \$10 for a simple orange juice? One of the reasons is that Scandinavian countries place high sales taxes (25% in Norway) on virtually all their purchases. These sales taxes are much higher than sales taxes in North America. So people automatically assume that all taxes are much higher in Scandinavia than here.

What is less noticed – except by accountants and tax lawyers – is that business taxes in Scandinavia are relatively low. To the right is a graph on business taxes from 2015 (marginal corporate taxation, in the lingo of the professionals).

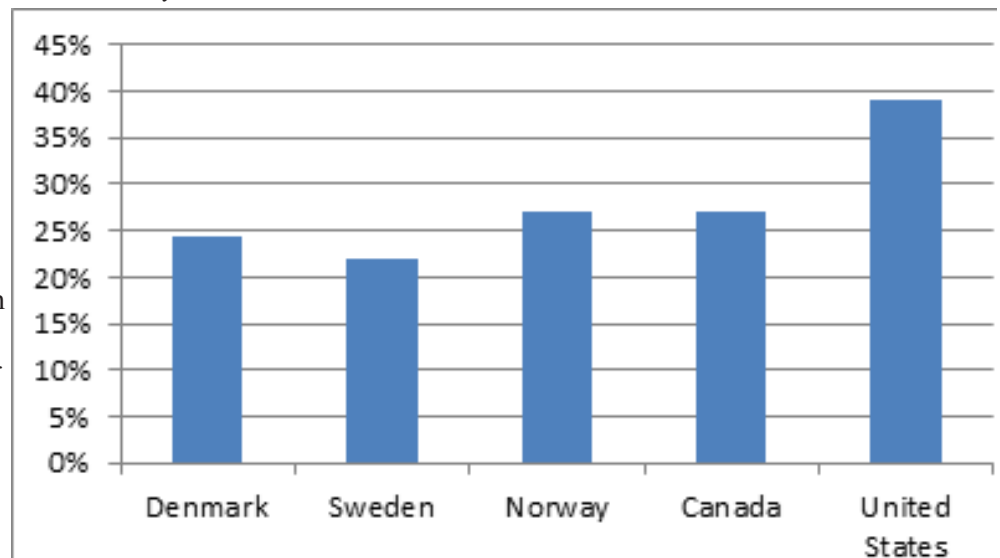
For the most part, Scandinavian countries tax capital gains at rates similar to those of the United States, with Denmark being the only country with significantly higher rates.

I can also speak to property taxes more through the lens of personal experience than hard data. I know we pay a paltry amount of property tax in Norway. In Canada, we pay substantially more.

Lower rates, but fewer loopholes

So what general conclusions can we draw on the competitiveness of the Scandinavian tax regimes? It's difficult to pin down. Canada and especially the United States have many more “business incentives” and “tax loopholes” than do the Scandinavian countries. Therefore, businesses in North America often end up paying less than the stated rate. For example, the small business rate here is usually less than half of the “official” rate.

Tax rates in Scandinavia are more uniform and transparent. In the end, the data shows that Scandinavian



2015 Marginal Corporate Taxation

countries collect about the same percentage of their overall revenue from business taxes as does the United States.

General rates need to be lower in smaller countries

There may be some ideological reasons for taxation rates being what they are, but there are also some very practical reasons. Scandinavian countries are small, and there is limited incentive to invest in countries with small internal markets. Rates for small countries generally need to be lower than in countries with big internal markets.

But a bigger reason is the very practical one of tax avoidance. The more incentives you create to avoid tax, the more it costs the government to try and catch the avoiders. Labour in Scandinavia is very expensive, and chasing tax avoiders is expensive. For countries with relatively high wages, it is more efficient to have lower rates and lower tax avoidance. Scandinavian countries have high sales taxes and income taxes,

which are harder to avoid than business taxes (though of course not impossible).

Many people try to draw political conclusions from bits and pieces of tax data. That can lead to distorting the whole picture. One piece of data tells us only a small part of the story. One can legitimately argue that certain governments are too big, too small or spending on the wrong things. But all governments need to collect revenue. It's just that Scandinavian governments have decided on a different mix of taxes than North American governments. Having said that, Norway does have higher overall taxes than Canada.

For visitors to Norway, the country can be expensive, and the high sales taxes contribute to those expenses. But taxes are part of life, and you can still enjoy the view of the Oslo harbour sitting at a restaurant patio, even though the cost of your beer or orange juice is a bit more than at home.

News Shorts

By Kari Mitchell

Google to launch Norway's biggest wind farm

Google expects to receive its first wind power from Norway this fall when Tellenes Wind Farm, located in southwest Norway, is expected to be completed.

The wind farm will have 50 turbines with an annual production of about 520 GWh, equal to the electricity consumption of around 25,000 Norwegian households. Not only will the wind farm be the largest in Norway, but Google's biggest wind farm in Europe.

"We will purchase power as soon as the wind farm becomes fully operational," a Google spokesman told Reuters. The



Nygardsfjellet wind farm in Norway

internet company has an exclusive contract for 12 years and will begin getting the electricity at some point after commercial

operations begin. A Swedish wind power company will operate the farm.

Source: digitaljournal.

Copenhagen to build cheap container housing for students

Permission for converted containers to be used as cheap accommodation for students is expected to be granted as Copenhagen Municipality begins

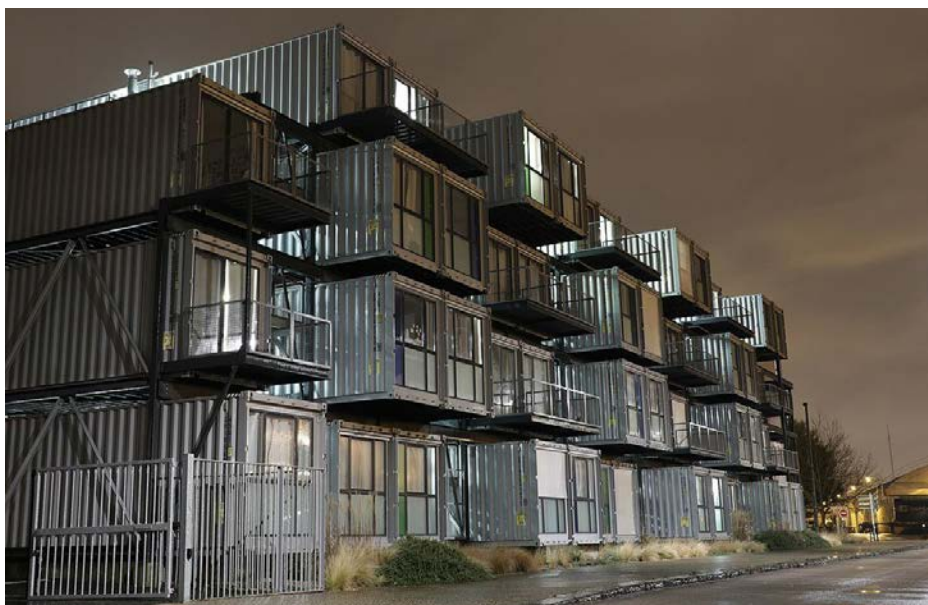
its budget negotiations. The containers-turned-apartments will contain a bed, table and toilet and shower facilities, reports the newspaper Politiken. The Socialist

People's Party (SF) has proposed that municipal funds be allocated for the conversion of containers into cheap housing for students, according to the report.

Copenhagen has far less student housing per student than other university cities, and while it was possible to find cheap rental properties in the 1990s, that is no longer possible. "That is why we are supporting container flats," SF budget spokesperson Sisse Marie Welling told Politiken. SF has proposed an allocation of 17 million kroner (\$3.3 million CAD) for the development of the container accommodation in 2018.

Source: thelocal.dk

Photo by Laurent de Lageneste / Flickr



Newest Member of Swedish Royal Family

The newest member of Sweden's royal family will be called Gabriel Carl Walther, his grandfather King Carl XVI Gustaf has announced. Princess Sofia gave birth to her and Prince Carl Philip's second child August 31. His name was revealed after a meeting at the Royal Palace in Stockholm, attended by several senior representatives including Crown Princess Victoria and Prime Minister Stefan Löfven.

The King added that the new

prince has been given the title Duke of Dalarna. His mother Sofia grew up in the Älvdalen area of Dalarna in west-central Sweden, famous for its almost-forgotten ancient language, Elfdalian. One of the prince's middle names – Walther – honours Queen Silvia's father Walther Sommerlath, who died in 1990, while Carl is a common name among male members of the Swedish royal family.

Source: thelocal.se



Icelandic Museum Finds a New Home

The Icelandic Museum of Natural History recently signed a contract to allow large-scale exhibitions about Iceland's nature in a newly renovated second floor of Perlan in Reykjavik, in anticipation of the 100-year anniversary of Icelandic sovereignty next year.

The formal opening of the second floor space marked a milestone for the Icelandic Museum of Natural History's

long journey to obtain a space for its displays and exhibitions. The museum has been without a permanent locale for years. The first exhibition revolves around glaciers, but there is more to come, so finally the public can enjoy the collections the Museum has to offer. Visitors were thrilled to feel the sensation of walking through a simulated glacier cave with the temperature, the presence of the ice and even the soundscape

creating an impression of the disappearing glaciers.

Perlan is a landmark building in Reykjavik, with 10,000 cubic metres of exhibition space on the ground floor, known as the Winter Garden, and a viewing deck on the fourth floor where six panoramic telescopes give visitors information about the views around the city.

Source: IceNews

Photo: reykjavik.com



Lessons in Innovation from Sweden

Sweden's Ambassador to Canada, Per Sjögren, visited Regina in June to install a new Swedish Honourary Consul, Darcia Schirr. Mr. Sjögren also met with several Saskatchewan business and research organizations to explore opportunities to partner. He sat down with the Midnight Sun at the beginning of his trip.

What will you be doing during your visit to Saskatchewan?

I am hosting a reception to install the new Honourary Consul and pay tribute to the outgoing Consul, Mr. Ronald Shirkey, who served in that position for 27 years, as well as to his assistant Christina Andre. I am also meeting with provincial government officials, the business community, members of the Nordic and Swedish communities, and the universities. And I am touring the Canadian Light Source synchrotron in Saskatoon.

What are the main sectors driving the Swedish economy?

Like Canada, we are an export dependent economy with about 45% of our GDP generated by export. Also like Canada, our economic base is natural resources – minerals, forest and industry linked to those resources. We also have a new generation of industry in the areas of information technology, represented by companies such as Ericsson, and also in retail with companies like IKEA and H+M.

We would really like an IKEA in Regina. Can you influence that?

I will see what I can do. (Editor's note: he is joking!) IKEA is very active; they are going to double the amount of stores in Canada in the next 10 years. They are constantly looking at new opportunities.



Sweden's Ambassador, Per Sjögren, tours the Canadian Light Source Synchrotron in Saskatoon

Hopefully Regina could be one of those in the future.

Where are there opportunities for Sweden and Saskatchewan to work together?

There are many opportunities, first of all in the resource sectors – mining and forestry. There is active co-operation between Sweden and Canada at the moment. Forestry is a very interesting sector. From trees, you can produce a lot, not only softwood lumber but bio-related products, which are further processed, and you can use pulp for different purposes such as fabrics.

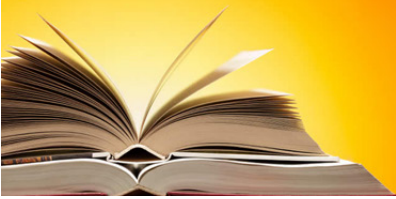
Exchange programs for university students are another area of co-operation. Every year, there are about 600 Swedish students studying in Canada and 500 Canadians studying in Sweden. We would like to expand this program. It is an easy transition for Canadian students to attend university in Sweden since most courses are available in English.

Sweden has a reputation for being innovative. Why is that?

Since Sweden became industrialized, the country has always invested heavily in research and development (R&D). Three per cent of GDP is invested in R&D by the Government. Industry is likewise investing substantially. We are a small country with a small domestic market; we have to take steps to advance our production and be on the edge of R&D. Today there are close links between universities and small- and medium-sized enterprises located close to these universities. We call them innovation villages. Our government provides free education even at the university level. Higher education helps promote innovation, and industry has benefited from this.

Does anything in particular impress you in regards to Saskatchewan innovation?

In mining there is already ongoing co-operation with Swedish companies and mining companies here. And your agriculture is very future looking. You have a diversity of crops with an impressive market
(Continued on page 8)



Book Review

A Man Called Ove SCoR Book Club Choice for September

By Kari Mitchell

Is this a novel about a curmudgeon? Or about grief? Or about love? Or about attempted suicide? Or about solidarity? Or about always driving a Saab? Or all of the above?

The SCoR Book Club discussion revealed different feelings among the participants on their approach to the novel. One of the members said she almost did not make it past the first few pages - Ove was just too much to swallow. Subjects like our own perception of human character came up. We also had to try to figure out the nature of Swedish daily life and the relation between everyday people and authorities, or the individual, as opposed to what “everybody” thinks. But the discussion most of all centered around Ove.

Ove has lost his wife Sonja and his job and life are now meaningless - apart from his self-imposed duty to check every morning that everybody in his neighbourhood is following the rules. He’s a man of principles, and he never breaks them. Not the archetypal charmer, but he does get under your skin. He is frugal with his use of electricity and tries to bargain at the grocery store. He has an unfriendly word for almost any occasion, but still...

As author Fredrik Backman gets under the surface of grumpy old man Ove, we get to know his love story and his deep grief. We get to know the man with compassion (albeit reluctant) for both cats and neighbours, even for the incompetent guy (in Ove’s opinion) across the street



Author Fredrik Backman

who reverses his car into Ove’s mailbox.

Fredrik’s Backman’s love for his protagonist sucks you into this story with its themes of aging, friendship, grief, happiness, and the role of being a man. What touches a reader the most is the portrayal of an unlikely marriage, Ove and Sonja’s love for each other, and his graveside dates with his wife. He promises her to commit suicide to be reunited with her as soon as possible, but at every attempt something turns up that needs his interference, and he knows that Sonja would have wanted him to set things right.

This is a feel-good novel. This reader grew fond of the grumpy, hot-headed curmudgeon with seemingly few sociable talents.

Finland’s Population at 5.5 Million

The population of Finland has risen to just over 5.5 million, according Statistics Finland.

Data crunchers attribute the population growth to immigration, since there were 2,000 more deaths than births in the first seven months of the year. A little over 15,000 people have been taking up residence in the country since the beginning of 2017.

Compared to last year, the number of immigrants decreased by just over 2,000 while nearly 1,500 fewer people moved away from Finland. In terms of internal migration, a little over 155,000 people relocated to different municipalities during the first seven months of the year representing more than 6,000 more relocations than in 2016.

(Swedish Ambassador article cont'd.
from page 6.)

share - \$40 billion in export value.
There is a lot of potential for your
synchrotron researchers to work with
the Swedish synchrotron.

*We hear a lot in the news about the
growing pressures on European coun-
tries from increased immigration.
What approach is your government
taking to address this issue?*

This is an important issue. We
have become an immigration country,
when we used to be an emigration
country 100 years ago. Today we
receive 30,000-35,000 asylum seekers
on average per year, and 10,000 to
15,000 labour immigrants.

As a result of the Syrian war and
other conflicts, we have received
many more refugees in the past few
years. The major challenge is to inte-
grate the newly arrived. We are focus-
ing on early language training and
education. We are getting the newly
arrived in the labour market as early
as possible. We have introduced many
programs for that. What is helpful is
that the Swedish economy is growing
– 3 to 3.5 per cent per year. So there
are many jobs created in Sweden,
which helps integrate newly arrived
immigrants.

We are also working internation-
ally to increase the sharing of respon-
sibility when it comes to migration
flows. We have 65 million refugees in
the world right now. We have to have
sharing of responsibilities between
countries not only within Europe but
globally.

Migration is a real area of co-
operation policy-wise between
Sweden and Canada. You have good
knowledge on how to effectively
integrate and educate newly arrived
immigrants. The education results
for Canadian immigrants are very
good.

COMING EVENTS



*Mid-summer Fest, held at Wascana Park, Candy Cane Playground, June 25. Pictured above are
Cliff and Lylah Gess, with Leif Riesach.*

Fishy Friday

Nov. 3, 4:30 - 6 p.m.
Ricky's Grill, Seven Oakes Hotel
Held every first Friday of the month

Nordic Knitters

Oct. 3&17 and Nov. 7&21,
7-8:30 p.m.
2600 Arens Road
Press top buzzer for entry.
Event held in the activities room.
Held every 1st and 3rd Tuesday of
the month.

Book Club

Tuesday, Nov. 14
2600 Arens Road
Book Choice: from Norway, Out
Stealing Horses by Per Peterson.
Book club has moved to the second
Tuesday of every other month.

Christmas Potluck

Sunday, Dec. 3
Whitmore Park United Church, 336
Durham Dr.

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