

ANNEX IX

Supplementary to Chapters VII and IX

MEMORANDUM ON THE USE OF TAXATION AS A METHOD OF REGULATION

By The Hon. H. H. Stevens

PART 1.—*Effect of Consolidated Taxation of Corporations on:*

- (a) The Taxation Revenue.
- (b) Competitors.
- (c) Taxpayer's Rights.

1. In other parts of this Report, a fairly complete examination has been made of the effect of "mass buying" upon independent merchants, industrialists, and workers. It has also been demonstrated that the mass buying system has, to a large degree, developed as the concentration of capital in industry became more definite, and the influence of the mass buyer of the large corporation upon the industrialist and independent merchants has been amply illustrated. No reference has been made, however, to the diminution of the amount of taxes paid by these corporations, due to their system of setting off losses in certain units against gains in other units, and being taxed only on the net result; and to the effect of these operations upon the interests of the taxpayer. In other words, the organization operating a number of units is permitted to wash out the losses of the less profitable parts of the business with the winnings of the more successful units, thus escaping the payment of taxes which his independent single unit competitor is compelled to pay. This system is unfair to the independent merchant who is competing with the multiple unit corporation.

In this Annex, therefore, it is intended to analyse this phase of the subject.

2. This escape from federal taxation by certain large multiple organizations takes two forms:—

- (a) Under the Income Tax Law, by the washing out of losses in one part from gains in others, and
- (b) By the reduction of the legitimate amount of sales tax that should be paid through paying the per cent sales tax on invoice prices, reduced by excessive discounts.

3. In order to appreciate the points indicated in the two preceding paragraphs, it must be borne in mind that the organizations that secure this advantage in taxation, are those which operate multiple concerns, such as the three large department stores:—

- (a) The T. Eaton Company
- (b) Simpsons Limited
- (c) The Hudson Bay Company,

and the Chain Store Organizations with their numerous individual units (this will include virtually the full list of chain stores). It is most noticeable in those large chain stores such as The Atlantic and Pacific Tea Company and the Dominion Stores, but is not necessarily limited to these two. Also the Milling Companies, Chain Bakeries, Canning Corporations and Packing Companies, would be included.

4. *Department Stores.*—We will first take the T. Eaton Company. This organization has grown from a very small beginning to its present enormous

dimensions. For our immediate purpose, it will suffice to indicate its main ramifications, as set forth on page 3053 of the evidence of the Committee as follows:—

The business of the Eaton organization is carried on in the following places of business—

Thirteen large department stores located at:—

Halifax	Hamilton	Moose Jaw
Moncton	Winnipeg	Edmonton
Montreal	Regina	Calgary
Toronto (3)	Saskatoon	

Five mail order distributing sections located at:—

Moncton	Winnipeg	Edmonton
Toronto	Regina	

Thirty-two smaller department stores, selling general merchandise known as the C.D.S. Stores and the Teco Stores

Nova Scotia.....	4	Manitoba	1
New Brunswick.....	1	Alberta	3
Quebec	1	Ontario	22

Fifty-seven grocerias, not including 15 located in other stores.

Prince Edward Island.....	2	Ontario	25
Nova Scotia.....	15	Manitoba	3
New Brunswick.....	7	Saskatchewan	3
Quebec	2		

Forty separate mail order offices, 39 in Ontario and 1 in Quebec, not including 72 located in other stores or grocerias.

Seven factories located in:—

Saint John	Toronto (2)	Hamilton
Montreal	Guelph	Winnipeg

Three creameries located in:—

Manitoba (2)	Saskatchewan
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Four warehouses located in:—

Toronto	Halifax
Manchester, Eng.	Ontario (C.D.S.)

Nine buying offices located in:

Montreal	Berlin, Germany	Ireland
England (3)	New York	Paris, France
Switzerland		

There are also ten companies which are not of a merchandising nature. In all, they have 170 separate places of business, including mail order offices, warehouses and buying offices. The organization has branches in every province of the Dominion of Canada, except British Columbia, where mail order business only is solicited through other branches.

5. A detailed analysis of the operation of this huge multiple concern, as set forth in the Evidence of the Commission and Committee, is available for study. It might be pointed out, however, in a general way, that the company in recent years has lost money on its stores in Regina, Saskatoon, Moose Jaw, Calgary and Edmonton, on the College street misadventure, the Canadian Department Store System and Teco Stores (numbering 32 stores), 31 Grocerias located in Ontario, and its 7 factories. In some of these instances, the losses have been quite consistent in recent years. These losses, however, have in some years offset the profits of some of the larger outlets. These will be examined below.

6. The table on page 487 indicates the Profits and Losses of the T. Eaton Company, Limited, for the nine year period, 1926 to 1934. In this statement, we have segregated the profits of the four largest operating units; namely, The Toronto Mail Order Section, the Toronto Stores, the Winnipeg Store, and the Winnipeg Mail Order Section. The second item of this table, namely, the profits from the four largest operating units is deducted from the profits of the T. Eaton Company Limited, and the remainder indicates the net profits or losses of the rest of the units included in the T. Eaton Company, Limited (which includes 98 order taking offices). These remaining units, however, numbering 156, comprise many that are unprofitable, and which are washed out in the section of this great organization which is known as the T. Eaton Company, Limited. It must, however, be borne in mind that in addition to these there are eleven separate companies not included in what is known as the T. Eaton Company, but which enter into the Consolidated Balance Sheet for taxation purposes.

The analysis in the table following will show that the total profits for the nine years for the T. Eaton Company, Limited was \$39,326,000, exclusive of subsidiaries. The total profits, however, for the four largest operating units amounted to \$34,698,000, leaving \$4,628,000 net profits for nine years remaining to cover the 58 units included in the T. Eaton Company, Limited. Of these, quite a number lost money, such as the Toronto Factories, which showed losses amounting to \$354,900 for the years 1930 to 1933, inclusive, and the Ontario Groceries which showed losses of \$375,000 from 1927 to 1933, inclusive. The loss of these two organizations and other individual units (including Toronto stores, \$2,640,000), amounting to \$5,297,000 have, as intimated, been offset by the general figure referred to.

Therefore, when it is realized that the net profits, according to the books of the company on which income tax was presumably paid for this nine year period, amounting to only \$27,360,000, for the whole institution, it will be realized that there is a decided advantage to the company to pay its income tax on a "consolidated Balance Sheet" rather than on a unit basis.

Nevertheless, this will become more apparent when it is realized that among the unprofitable units whose losses have been offset were the Regina, the Saskatoon, the Moose Jaw, the Calgary, and the Edmonton Stores; that is, that in each of these cities these unit department stores of the T. Eaton Company operated in competition with other private enterprises, who operated single unit businesses and who paid full income tax on any profits they might make. This great corporation, however, was enabled to carry on its operations in these cities at losses which, when applied to the profits of the main Toronto store, and the Winnipeg store, and Mail Order, resulted in a diminution in the amount of income tax payable.

The following table gives the situation:—

PROFIT AND LOSSES OF THE T. EATON CO. LIMITED

(in thousands of dollars)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	Total
(a) T. Eaton Co. Ltd. Annual Total.....	7,451	8,331	9,160	8,650	4,524	1,714	-464	-812	772	39,326
(b) Deduct profits of four largest operating units, Toronto M.O.....	1,430	1,319	1,326	767	405	238	73	281	491	—
Toronto Stores (exclusive of Drug Company).....	1,291	2,110	2,704	2,549	1,749	607	-768	-1,297	-569	—
Winnipeg Store.....	886	772	591	740	724	655	429	47	136	—
Winnipeg M.O.....	2,785	2,671	2,652	2,601	1,817	594	378	591	923	—
TOTALS.....	6,392	6,872	7,273	6,657	4,695	2,094	112	-378	981	34,698
(c) Profit or losses on rest of units in T. Eaton Co. Limited ¹	1,059	1,459	1,887	1,993	-171	-380	-576	-434	-209	4,628

¹Rest of Units Include:

Toronto.....	Factory	Port Arthur.....	Store
	Warehouse	Other Western Units.....	4 Teco Stores
Hamilton.....	Store		10 Western Groceries
Ontario.....	31 Groceries		2 Creameries
Winnipeg.....	Factory	Manchester, England.....	Warehouse
Regina.....	Store	Buying Offices.....	1 Montreal
	Mail Order		1 New York
	Creamery		3 England
Saskatoon.....	Store		1 Ireland
Edmonton.....	Store		1 Switzerland
	Mail Order		—
Calgary.....	Store	Total Units (exclusive of 4 largest) 68.	
Moose Jaw.....	Store	Mail Order Offices.....	88

To illustrate the benefits to a corporation in being permitted to lump together the earnings and losses of its various units and pay tax only on the net result, the following examples are given:—

- In the year ended January 30th, 1930, the T. Eaton organization had a net profit of \$3,647,000. In arriving at this result, however, there were deducted operating losses on Ontario Groceries, Ontario Teco stores, the stores at Saskatoon, Edmonton, Calgary, Moose Jaw, the Western Teco stores, Western Groceries, and the Moncton store and mail order, which losses amounted to \$808,000.
- In the year ended January 30th, 1931, the Eaton organization as a whole had a net profit of \$3,202,000. In arriving at these figures, however, there were deducted losses on Toronto factory, Ontario Groceries, Ontario Teco stores, Montreal factory, Regina, Saskatoon, Edmonton, Calgary and Moose Jaw stores, and the Western Teco stores, which losses amounted to \$707,000.
- In the year ended January 14th, 1932, the Eaton organization as a whole had a net profit of \$1,112,000. In arriving at this, however, there were deducted operating losses on Toronto stores, Toronto factory, Ontario Groceries, Montreal factory, and stores at Regina, Saskatoon, Edmonton, Calgary and Moose Jaw, which losses amounted to \$1,536,000.
- In the year ended January 12th, 1933, the Eaton organization as a whole had a net profit of \$737,000. In arriving at this, however, there were deducted operating losses on Toronto stores, Toronto factory, Hamilton store, Ontario Groceries, Teco stores, Montreal factory and stores at Regina, Saskatoon, Edmonton, Calgary and Moose Jaw, which losses amounted to \$1,884,000.

- (e) In the year ended January 11th, 1934, the Eaton organization as a whole had a net profit of \$1,103,000. In arriving at this, however, there were deducted operating losses on the Toronto stores, Toronto factory, Hamilton store, Ontario Groceries, the stores at Regina, Saskatoon, Edmonton, Calgary and Moose Jaw, which losses amounted to \$987,000.

These illustrations serve to demonstrate clearly that, if this great multiple organization had been taxed on a unit basis, the revenues of the country might have benefited to a considerable degree, and independent merchants in various sections of the country would have been thereby placed in a more favourable competitive position. We should point out, however that up to the present, there has been nothing in the law to tax singly the profits from the different operating units of the one company and, under the regulations of the Income Tax Department, it has been permissible to consolidate for tax purposes the results of a group of associated companies (under the same ownership):

- (1) where the various companies are engaged in the same line of business
- (2) when the capital of subsidiary companies is *fully* owned by the parent company.

The foregoing profits and losses of the various units of the T. Eaton Co. Limited are shown after the levying of an interest charge by the Head Office. In the nine years 1925 to 1933, interest so charged amounted to approximately \$20,000,000. The Head Office organization, however, had supplementary expenses, etc., which were not pro-rated to the individual units which, in the same period, amounted to approximately \$40,000,000. It is not, therefore, possible, to state definitely what operating result might be shown for any one unit, if the company had had to face taxation on the profitable units, without the benefit of offsetting losses on unprofitable units. Undoubtedly, all the supplementary expenses would, in such circumstances, be distributed directly against the operating units and, as the distribution of such charges is in a large measure discretionary, it is quite possible that the really profitable units would be called upon to bear the major share of such charges, and the losses of the less profitable units would probably be reduced by the expedient of cancelling the interest charges which form part of the losses now shown by the financial statements.

7. The next table is an analysis of the general Profit and Loss account, as it appears on Page 3091 of the evidence of the Committee. In this statement, we have endeavoured to show how Income Tax revenue has been affected by allowing excessively high salaries of forty executives to be deducted before income tax payment was calculated. The exact amount that each of the forty executives received has not been set forth in the Evidence by courtesy of the Commission, but it is understood that some of these executives received less than \$10,000 a year, while, on the other hand, a number of higher paid executives received excessively high salaries.

Therefore, it is submitted that in all corporations all salaries and bonuses in excess of \$10,000 ought not to be allowed as part of the expense of the Company, nor deducted before computing the amount subject to the Income Tax Provisions.

Having this end in mind, it will be noted that, after adding back the amount deducted for salaries and bonuses of 40 executives in excess of an average of \$10,000 each per annum, and after eliminating other losing units (but not losing units included in the T. Eaton Company Limited), the net profits upon which income tax should have been figured, on such basis would amount to \$43,856,000 for the nine-year period, whereas the amount upon which income tax was presumably paid, was only \$27,360,000, or an amount

of \$16,496,000 upon which additional income tax would have been paid had this basis been adopted. This additional amount consists of \$12,748,000 salaries in excess of \$10,000 per annum, and \$3,748,000 of operating losses offset against profits.

The table below is illustrative:—

CONSOLIDATED PROFIT AND LOSS STATEMENT FOR THE T. EATON CO. LIMITED AND ITS SUBSIDIARIES FOR YEARS 1926 TO 1934

Showing only the profits, and eliminating the losses of the unprofitable units and adding back executive salaries in excess of an average of \$10,000 per annum.

Profits of	In thousands of dollars
T. Eaton Co. Limited	\$40,602
T. Eaton Drug Co. Ltd.	588
T. Eaton Co. (Maritimes) Ltd.	3,033
T. Eaton Co. Ltd. of Montreal	3,934
Canadian Department Stores	82
Canadian Stores	124
Guclph Stove Co. Ltd.	371
	<hr/>
	\$48,734
Add: Interest	20,404
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	\$69,138
Deduct: Supplementary Expenses, Allowances, Sundry Credits, etc.	40,175
	<hr/>
	\$28,963
Add: Amount of 40 executives' salaries in excess of \$10,000 yearly average	12,748
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	\$41,711
	<hr/>
Add: Profits of:	
T. Eaton Realty Co.	\$ 3,504
Purchaser's Finance Co. Ltd.	99
Business Properties Limited	61
Rideau Stores Limited.	6
	<hr/>
	\$ 3,670
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	\$45,381
	<hr/>
Adjustment re Bonuses payable	-1,475
	<hr/>
Net profits	43,906
Net profits according to Company's books on which income tax was paid.	27,360
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	\$16,546

Even this figure of \$16,546,000 understates the case as there are losses hidden in the figures shown for the T. Eaton Company Limited, such as:

- (1) Toronto Factories, which showed losses amounting to \$354,000 from 1930 to 1933 inclusive.
- (2) The Ontario Groceries, which showed losses of \$375,000 from 1927 to 1933, inclusive.
- (3) Losses on the Toronto Stores (chiefly College street branch) amounting to \$2,634,000 during the years 1932, 1933 and 1934.
- (4) Losses on the Saskatoon, Regina, Moose Jaw, Calgary, and Edmonton stores during the years 1926 to 1934, which amounted to \$1,828,000.
- (5) Losses on various other units, such as, Teco Stores, Factories, Moncton store, etc., amounting to \$835,000.

So that if the losses of these units were added to the above figure, a more accurate picture of the winnings on the profitable units would be shown.

In the main Consolidated Profit and Loss Account (in the Statement C-5) appears an item as follows:

"Deduct: Supplementary Expenses, Allowances, Sundry Credits, etc." The total amount of this item for the nine-year period, 1926 to 1934, was \$40,175,000. It is interesting to consider certain items into which it is broken down in Statement C-7; for instance, "Organization Expenses," \$2,584,000, also "Provision for Business Promotion," \$2,282,000. It is difficult to believe that a concern so long and well established should require in the past nine years, the sum of \$4,866,000 for its "Organization and Promotion Expenses," especially in view of the fact that another item provides \$686,000 for "Special Advertising for Promotion of Business". Yet all of these have been deducted from the earnings of the company before calculating revenue for income tax purposes.

It is submitted that the T. Eaton Company, instead of being assessed for income tax purposes as a single corporation ought to have been assessed on each of its unit operations separately, as each of these constitute definite competition with other independent merchants. The number of units involved in this gigantic concentration was 170, as indicated in paragraph 4.

8. *Robert Simpson Company, Limited.*—The financial set up of the Robert Simpson Company Limited has been dealt with elsewhere in this report. For the purpose of this analysis, it might be pointed out that this multiple organization includes the Toronto retail store and the Toronto mail order, the Halifax retail store and mail order, the Regina retail store and mail order, the Montreal retail store, Keen's Manufacturing Company Limited, Thompson Manufacturing Company Limited, Les Représentants de Robert Simpson, the Robert Simpson Company (London) Limited, The Robert Simpson Drug Company Limited, and the Central Indoor Parking Garage Limited. It will be noted from this list that there are, in addition to Simpsons, Limited, which is the holding company, ten separate and distinct companies, each one being a separate legal entity in itself.

It will also be noticed that the most of these companies showed losses for a substantial portion of the period under review. All of these losses, however, were washed out in the handsome profits made in the central organization.

9. The outstanding feature of this company consisted of the withdrawal by the original interests, of \$5,000,000 in 1925 and \$10,000,000 in 1929, or in all, \$15,000,000. This was achieved, in part, by writing up the assets in these two periods by \$8,720,700, and by other refinancing operations.

A very simple method of recognizing the exact effect of this refinancing is to be found in an examination of the Profits and Loss Account on pages 2754 and 2755 of the Evidence of the Committee. Under the caption "Provision for Profit Taxes," it will be noted that the company provided for 1926 the sum of \$208,000, and for the year ending January, 1930, the sum of \$227,000, with approximately similar amounts in the intervening years. In the middle of the year ending January, 1930, the Flavelle, Fudger, Cox group received \$10,000,000, which was paid out of a bond issue of \$10,000,000, and an issue of 6½ per cent Cumulative Preference Shares of \$10,000,000, the net result of which was that the Company's liabilities were increased.

It will be noted that for the years 1931 and 1932 no provision for income tax was made, but it will further be noted that bond interest jumped suddenly from approximately \$350,000 average over a period of years, to \$630,000 for the year 1930, so that the net result of this refinancing scheme was that income tax payable to the State virtually vanished, while the interest on bonds approximately doubled. In effect, the fortunate group that withdrew \$10,000,000 at this time obtained the benefit of the bond issue, but the increased liabilities, thereby created, virtually wiped out the income upon which the State had been receiving taxes. In other words, the bond holders took the position of the State in relation to the earnings of this Company. In this regard, it should be noted as shown on page 2801 of the Evidence, that the company paid dividends from the year 1903 to 1916 (except for one year on which 2 per cent was paid), at

annual rates of from 5 to 9 per cent; and from 1917 to 1924 (with the exception of 1921 when 7½ per cent was paid), at 10 to 11½ per cent. Also that there was a stock dividend in addition to dividends paid in cash, and over and above the \$15,000,000 withdrawn in the years 1925 and 1929, by the original group. An excellent summary of the situation was made by Mr. Hsley as shown on page 2800 of the Committee Evidence as follows:—

- Q. Mr. Adamson, assume the case of a man who got one share in 1902 for which he paid \$100?
- A. Yes.
- Q. Assume that the gentleman followed that share through till 1925, when he got his cash, then he had 5 shares?
- A. Yes.
- Q. By 1925?
- A. Yes.
- Q. And for which he got \$150 apiece, which made \$750?
- A. Yes.
- Q. And those 15 shares he sold in 1929 for \$150 apiece which is \$2,250; the \$2,250 plus the \$750 makes \$3,000, which he got in 1929 for an original investment of \$100 with his cash dividends every year in the meantime?
- A. Yes.
- Q. That is the whole story, is it not?
- A. Yes.

By Mr. Sommerville:

- Q. Then that is equivalent to 30 for 1?
- A. Yes.
- Q. Par value, plus dividends?
- A. Yes.
- Q. Now then, what were the dividends received?
- A. The dividends received were: (a list of dividends paid from 1903 to 1924 is inserted here, which run from 6 per cent to 11½ per cent, with one exception).
- Q. These were on each share. If the holdings at 1917 were 5 for 1 and the dividend declared was 10 per cent, it is equivalent to 50 per cent dividend of the original investment?
- A. Yes. In addition to that there were the bonds and preferred shares.
- Q. Yes, and these preferred shares were issued as bonus shares to the same group?—A. As stock dividends.
- Q. I beg your pardon, as stock dividends?—A. Yes.

It is pertinent here to ask, was proper consideration given to the withdrawal of this \$15,000,000 when assessing the shareholders for income tax purposes. An analysis of the company's capital indicates that less than \$1,000,000 of the amount received represented a return of capital invested and the balance taken out by this group represents profits earned in the business and a profit of something over \$5,000,000 arising from the writing up of fixed assets and selling them on the basis of an appraisal. While the tax laws have since been amended to render taxable the withdrawal of profits in this manner, there seems little doubt that the methods followed resulted in the group receiving this amount virtually free of tax.

As in the case of the T. Eaton Company it is submitted that this company ought to be assessed for income tax purposes on each of its units separately.

10. *The Hudson Bay Company.*—The third large multiple department store organization is the Hudson Bay Company. This company operates 11 units. The statements in regard to them are not as complete as in the case

of the other two large retail corporations. The Profit and Loss Account for the year ending the 31st of January, 1934, however, well illustrates a similar situation in connection with this organization. Below is given a table showing the profit and loss respectively of the various stores. This statement shows that six stores made a profit in the year mentioned and five made a loss. The total profits of the six stores amounted to \$237,330; the total losses of the five stores amounted to \$243,717, leaving a net loss of \$6,387.

HUDSON BAY CO. (P. 3490)

PROFIT AND LOSS BY STORES FOR YEAR ENDING 31ST JANUARY, 1934

	Sales	Profit	Loss
		\$	\$
Winnipeg.....	6,998,316		160,954
Vancouver.....	6,048,877	177,709	
Calgary.....	2,646,898	45,558	
Edmonton.....	1,864,989	7,858	
Victoria.....	1,890,375		38,429
Saskatoon.....	1,121,373		43,653
Kamloops.....	276,788	1,186	
Nelson.....	237,642	3,898	
Vernon.....	218,709	1,121	
Yorkton.....	171,168		681
Total Stores.....	21,475,135		243,717
Total Profits on 6 stores.....		237,330	
Total losses on 5 stores.....		243,717	
Total Net Loss on operations of 11 stores.....		6,387	

11. The argument in connection with this company is the same as for the two preceding companies. Here also a multiple retail corporation has stores in eleven of the leading centres of Western Canada which compete with the ordinary single unit merchant. Six out of the eleven earned profits in the year ended 31st January 1934, but the net result of the whole eleven stores was a loss. In paying income tax this loss was used to reduce the amount of taxable profits arising from other branches of the company's activities in Canada, such as the fur trade and lands department. Thus, although in centres where the stores operated at a profit they were keen competitors of other successful merchants who paid income tax on individual units, the profits earned by these six stores being offset in this manner resulted in the payment of no income tax.

12. *Chain Stores.*—The chain stores are on a somewhat different basis from the department stores, but for the purposes of the analysis contained in this Annex, they offer a more simple problem. The chain store organizations operate distinct, separate, merchandising units in the form of retail stores, which operate in direct competition with the smaller local merchants. It is therefore reasonable to expect them to pay taxes on the same basis as do their immediate competitors. For the purposes of illustration, we will take the Dominion Stores, the Atlantic and Pacific Tea Co., and the Thrift Stores.

The *Dominion Stores* in the year 1933 operated 513 unit outlets. Of these 221 operated at a loss and 292 operated at a profit. The largest single shareholder of this chain is the Canada Packers, and it might further be noted that 71% of the shares are owned in the United States.

The Profit and Loss account of this company shows net profits for the period of ten years, after provision for income tax, of \$4,195,000. This, however, is after deducting all losses, as stated above which in the year 1933 were experienced in 221 stores.

13. *The Atlantic and Pacific Tea Company.*—In the case of the Atlantic and Pacific, it is worthy of note that the Montreal division as a whole shows

losses and the Toronto division, as a whole, shows profits. There were 34 stores out of a total of 114 in the Montreal division that operated at a profit for the fiscal year 1934 and in the Toronto division there were 82 stores out of a total of 167 that showed a profit for the fiscal year, 1933.

The following table covers the record of this organization for six years:

NUMBER OF STORES, SHOWING PROFIT AND LOSS

Year	Showing Profit	Showing Loss
<i>Montreal Division—</i>		
1930.....	10	128
1931.....	34	116
1932.....	43	100
1933.....	33	89
1934.....	34	80
	154	513
<i>Toronto Division—</i>		
1929.....	43	63
1930.....	96	44
1931.....	117	41
1932.....	86	76
1933.....	82	85
	424	309

It will be observed from this table that the stores showing losses, on the whole, exceed those showing a profit. There is no statement covering the individual operations of these units, but on Page 870 of the Commission's evidence is a table showing examples of store operating statements for the year ending February, 1934, which graphically illustrates how the stores with losses substantially wipe out the profits from the stores with gains.

14. *Thrift Stores.*—Another illustration is the Thrift Stores. In this organization in 1934, 33 stores out of 75 operated at a loss.

While these illustrations in connection with chain stores, and other multiple operations, are most incomplete, owing to the fact that the statements of these organizations were usually composite statements not giving unit detail, nevertheless, it must be abundantly clear that, where a great organization operates a large number of outlets, and for taxation purposes is permitted to wash out losses of unprofitable units, they have a decided advantage over competitors who are operating on an individual unit system.

It is therefore recommended that the Income Tax Act and regulations should be so amended as to provide that corporations operating more than one unit should pay income tax on the earnings of each unit, and should not be permitted to deduct the losses of the unprofitable units.

There are other multiple unit concerns that have been examined that should be cited:

15. *Canneries.*—In this case, the Canadian Cannery is the largest multiple cannery organization. This concern has 80 canneries of which 42 were closed in the year 1933. In this case, the operating plants, 38 in number had to carry overhead, maintenance, upkeep and other carrying charges of the idle plants. This is another feature which constitutes an element of unfairness which ought to be corrected.

In the case of the Associated Quality Canners; this company owns 12 plants of which 3 were operated in 1933. The same observations apply in this case as in the preceding paragraph.

16. *Packing Plants.*—Canada Packers is the largest packing organization in Canada, owning 12 plants of which 6 have been closed. The capital charges, overhead, maintenance, and upkeep of these closed plants are used as a charge against the profits of the operating plants, thus lessening the amount of taxable income.

17. *Flour Milling Companies.*—Many of the larger flour milling companies operate a number of plants in different parts of Canada. Each one of these units is a distinct operation and is competing directly with single unit companies in various parts of the country, yet where certain plants are unprofitable, the losses are deducted from the earnings of the more profitable units, again constituting an unfair type of competition with the single unit concern.

PART 2.—THE PRINCIPLE OF FAIR MARKET VALUE APPLIED TO SALES TAX

During the course of the Investigation much emphasis was placed upon price discrimination as between the large and the small distributor, as an important phase of the problem of distribution and one having widespread effects upon the economic and social structure of the country.

Price discrimination would seem, at first thought, to be only a problem as between two types of distributors. This, however, is not the case, as the evidence has shown that the ramifications of the practice are widespread and its resultant effects most destructive. In Chapter VII of the Report there was outlined the manner in which the pressure upon the mass buyer for the large retail distributors has forced them to drive the hardest bargains they can with the manufacturer and to obtain from the latter the largest amounts possible in the form of quantity and volume discounts, rebates, advertising and other allowances. This unfair advantage sets in motion a chain of circumstances which, if followed to its ultimate conclusion, finally places the burden upon the State, in the following manner. The manufacturer must first of all reduce his profits. Then to meet the dictated prices, he cuts his costs, the most flexible of which is his labour cost. He is therefore forced to reduce wages. This curtailment must also take place in the plants of his competitors. This results in a general decrease of purchasing power all along the line, the ultimate effect of which is an increase in unemployment which finally results in mounting relief costs which the State must bear out of a decreasing revenue.

In the second place, this unfair advantage obtained by the large distributors over the smaller, independent dealer places the latter under a severe handicap and in many cases, he is unable to compete.

In the third place, this practice of price discrimination has made possible, to a large extent, the rapid development of chain stores, mail order houses and chain department stores whose activities in the smaller cities and towns have set up a chain of circumstances similar to those outlined above and having the same final result. The independent merchant has been placed in a position where he finds it extremely difficult to compete; opportunities for the youth of Canada have been curtailed; the ability of local merchants and industry to pay taxes and contribute to the upkeep and the well-being of the towns and cities in Canada has largely disappeared, and as a result, many of these towns and cities are on the verge of bankruptcy and in default on their obligations.

Finally, but nowise the least, the sales tax revenue of the country has declined as a result of this price discrimination. This will be discussed more fully below.

It is evident, therefore, that this problem is a very complex one and is one of the basic causes of the lack of purchasing power and the widespread unemployment in Canada. In view of this, it is submitted here that it could be overcome only by the adoption and application of some broad and well-recognized principle.

It is not denied by any one that the mass buyer for the large corporation has been able to secure unusually advantageous discounts and allowances. These allowances are not made according to any recognized principle, but seem to reflect largely the power of the large buying corporation to impose its will upon the vendor of the merchandise. In our opinion, this is unfair and economically unsound. Granting one retail distributor a special price advantage over any other retailer, inevitably leads to greater concentration and is conducive to monopoly. If such allowances are to be made at all, they should be based, as nearly as possible, upon some accepted principle. For instance, no quantity buyer should be entitled to a discount greater than the actual saving in the cost of distribution based upon justifiable economic grounds; nor should the alleged higher credit standing of the large concern command an allowance greater than that which actuarial experience has demonstrated to be warranted, namely, approximately 1 per cent; the cost of selling in large quantities is admittedly somewhat less than the cost of selling in small quantities, but it is extremely doubtful if in any case this factor would warrant a greater discount than $2\frac{1}{2}$ per cent; in case of a cash payment which is commonly practised by the large buyer, the experience over a long period of time would warrant a discount equal to the value of his money to the seller, and is accepted generally to amount to 1 to 2 per cent.

It would therefore appear reasonable to say that in the ordinary run of commercial transactions, a maximum discount of 5 per cent might be considered fair. In practice, however, it has been clearly shown that a great variety of discounts, vastly in excess of 5 per cent, are being allowed to the big corporations, and further, that these allowances are not based upon any sound principle in economics. This was amply demonstrated in the scale of allowances in connection with the Rubber Tire Trade, the Rubber Footwear Trade, in the allowances by the Cannery Industry to favoured distributors, in the Furniture Trade, and in many other instances submitted in evidence. These allowances were of a variety of forms, such as, special prices, quantity discounts, advertising allowances, free goods, display allowances, etc., but in effect all amounted to valuable discounts.

It is apparent that the correction of this abuse is attended with considerable difficulty, and in this annex we are suggesting a method which, we believe, will effectively and equitably meet the case. It must also be remembered that wherever excessive discounts are allowed, the revenues of the country suffer. If a 30 per cent discount (which is not uncommon) is allowed to a firm on a large quantity of goods, the sales tax is evaded to the extent that such discount is excessive and the extent to which there is a lessening of revenue, the burden upon other tax payers is accordingly increased.

As indicated above, it was recognized that some broad and general principle ought to be applied. Such a principle, it is submitted here, is to be found in the Customs Tariff Act and in the Customs Act, set forth more fully in succeeding paragraphs. It might be termed "The Application of the Fair Market Value Principle," which has been, in one form or another, definitely recognized in the statute laws of the country since 1905. It appeared first in the Customs Tariff Act, Section 6, and later was incorporated in the Customs Act, Sections 35-37-38. It is proposed to adapt this principle to the Special War Revenue Act, Chapter 179, and it is submitted that if this principle is sound when applied to goods coming into Canada from outside countries, it is surely reasonable to apply the same principle to commercial transactions between persons within Canada and engaged in domestic trade.

The following is a brief recital of the principle-as it appears in the Customs Act, Chapter 42, and the Customs Tariff Act, Chapter 44.

The Customs Act

The Customs Act, Chapter 42, Section 35, provides for the method of ascertaining the valuation for duty purposes on imported goods.

Section 35, subsection 1, is as follows:—

“Whenever any duty ad valorem is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption, in the principal markets of the country whence and at the time when the same were exported directly to Canada.”

Section 37 provides that in cases of difficulty in determining the fair market value of goods, the prices of which are published by the manufacturer or producer, the Governor-in-Council may determine a certain rate of discount which may be applied to such published price.

Section 38 (1) provides that appraisers shall by all reasonable ways and means appraise the true and market value of goods in the principal markets of the country of origin, and the proper weights, measures and quantities, and the fair market value thereof.

In section 6 of the Customs Tariff Act, Chapter 44, provision is made in case of under-valuation of imports as follows:—

(6) “In the case of articles exported to Canada of a class or kind made or produced in Canada, if the export or actual selling price to an importer in Canada is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada..... there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special or dumping duty, equal to the difference between the said selling price of the article for export, and the said fair market value thereof or value for duty thereof; and such special or dumping duty shall be levied, collected and paid on such article, although it is not otherwise dutiable.”

It is now proposed to show that this principle may be adapted to the Sales Tax Provision of the Special War Revenue Act.

In the Special War Revenues Act, Chapter 179, Section 85, the sale price for the purpose of calculating the amount of the sales tax is defined as being “the price before any amount payable in respect of the consumption or sales tax is added thereto”..... “and in the case of imported goods the sale price shall be deemed to be the duty paid value thereof.” “Duty paid value shall mean the value of the article as it would be determined for the purpose of calculating an ad valorem duty upon the same.”

Section 86

(1) There shall be imposed, levied and collected a consumption or sales tax of six per cent on the sale price of all goods,—

- (a) produced or manufactured in Canada payable by the producer or manufacturer at the time of the delivery of such goods to the purchaser thereof.
- (b) imported into Canada, payable by the importer or transferee who takes the goods out of bond for consumption at the time when the goods are imported or taken out of warehouse for consumption; or
- (c) sold by a licensed wholesaler, payable by the vendor at the time of delivery by him, and the said tax shall be computed on the duty paid value of goods imported or if the goods were manufactured or produced in Canada, on the price for which the goods sold were purchased by the said licensed wholesaler and the said price shall include the amount of the excise duties on goods sold in bond.

It would seem that the machinery for fixing the sale price upon which the sales tax could be levied might very easily follow the general lines of the machinery for ascertaining the value for duty purposes of imported goods.

The definition of sale price in the Special War Revenue Act should be amended so as to provide that the sale price upon which the tax shall be levied, shall follow the language of the Customs Act, and be so defined as to provide that the sales tax shall be levied upon the "fair market value" of such goods in the usual and ordinary commercial sense of the term and as sold in the ordinary course of trade. Provided that any discrimination by volume bonus; discount for cash, quantity, or advertising allowances or by any other purpose whatever shall not exceed in the aggregate, 5 per cent, or such other rate as shall be fixed by the Federal Trade and Industry Commission. Such discount, rebate, etc., shall not be allowed unless it has actually been allowed and deducted from the invoice by the vendor of the said goods.

In order to prevent evasions by making allowances subsequently or at any time other than the time of sale, or by paying such allowances back to the company as was done in one chain store case and entered as special revenue, and in order to facilitate the work of the inspectors under the Special War Revenue Act, a new clause should be inserted in Part 13 of the Special War Revenue Act, following Section 90 for the following purpose:—

When goods are sold by a licensed manufacturer or licensed wholesaler or by a wholesaler or jobber not licensed under this Act to a distributor to the public, the purchaser shall be furnished with a written invoice of the goods sold, which invoice shall clearly set forth the correct classification of the goods and any or all allowances, volume bonuses, quantity discount, discount for cash, or advertising allowance or discount of any type or kind or for any purpose whatever. No discount or allowance of any kind whatsoever shall be made to a purchaser, other than that set forth in the invoice, and if such are subsequently discovered to have been made, it shall be considered an offence under the Act and subject to penalties set forth in Section 111 of this Act. Provided, however, that in no case shall the aggregate discrimination permitted, including all types or forms of allowance or discount exceed 5 per cent, or such other rate as may be fixed by the Federal Trade and Industry Commission.

In order to ensure that the practice indicated in the preceding paragraphs is followed by the vendor of the goods, it would be necessary to add to the aforementioned sections a new subsection similar in its language and principle to section 6 of the Customs Tariff Act, somewhat as follows:—

If the actual sale price to any purchaser in Canada is less than the fair market value of the said article, as so defined, there shall, in addition to the sales tax otherwise established, be levied, collected and paid on such article, on its sale, a special sales tax equal to the difference between the said sale price of the said article, and the said fair market value thereof as above provided.

In making this proposal, it is recognized that certain difficulties may arise, such as a differential in discounts as applicable to different commodities, or in different circumstances. Such variations do not, it is felt, constitute insuperable difficulties, and can well be controlled by the Federal Trade and Industry Commission which it is proposed to set up.

PART 3.—EXCESS PROFITS TAX.

In the two preceding parts of this Annex, amendments have been suggested to existing laws, the adoption of which would, it is held, do much to eliminate unfair competitive practices. There still remains, however, the most difficult problem of all, that is, some effective method that will ensure a more equitable distribution of wealth in such manner as will increase the purchasing power of a larger proportion of the people. In the following paragraphs, a proposal is outlined, designed effectively to accomplish this end.

There are two ways in which this might be accomplished:—

- (1) *By strict and effective price control.*—This is admittedly very difficult and, in our present complex economic system, doubtful as to its results.
- (2) *The control of profits.*—That is, the regulation or control of profits in excess of an allowed maximum, by taxation on a steeply graduated scale, and a distribution of the balance in a manner referred to below.

It is held that the method indicated in number (1) would be extremely difficult to administer, highly controversial, and very doubtful on its effective results. The adoption of the method indicated in the second sub-paragraph above, namely, the control and regulation of profits, is therefore recommended.

It is but a platitude to say here that all real wealth is created by the primary producer and added to by the labour of those in secondary industries. While this may seem to be a commonplace, it is something that apparently is not recognized by those who are virtually in control of the economic system of the times. Otherwise we would not witness the paradox in Canada of poverty among plenty; or a million and a quarter people on relief and a very large proportion of the remainder of our population receiving what is admittedly far below their just rights for the products of their labour, while at the same time, a considerable body of the population are enabled to make unusual, and in some instances, fabulous profits for a very meagre expenditure of energy or effort. It is felt, that, to a substantial degree, this disparity arises from an unequal distribution of the ultimate value of the products of the primary producer.

Throughout its inquiry, the Commission was constantly confronted with the fact that the producer—both the primary producer in agriculture and the industrial worker in the secondary industries—was compelled to accept the residue out of the consumer's dollar after distributing agencies and invested capital received their quotas which, to a substantial degree, were a fixed quantity. This, has been amply demonstrated elsewhere in this Report, particularly in the Chapter dealing with primary producers.

A difficult and almost paradoxical problem confronts all who desire to correct an inequitable situation such as indicated above. In this respect, while it is desirable to maintain some incentive that will spur men on to do their utmost, it is, at the same time, necessary to ensure a fair distribution of the profits of the joint effort of capital and labour expended in the production of goods. In the past, the profit motive has been one of the most effective in stimulating men to a maximum of effort, and, indeed will continue to be so in the future. However, the results of the profit motive have been very largely reserved for those who control capital while the worker or primary producer, as the case may be, has been allowed only that minimum which is left after the exaction of a maximum of profit. In times of stress, such as the present, it is obvious that the winnings of capital will be and are reduced, but the sad story with which this Commission has been confronted during the past year is that the winnings of agriculture and labour have been even more sharply reduced. On the other hand, in times of great prosperity, if labour is scarce, the workers may succeed in getting an increased wage and agriculture an increased price, but all the fine winnings or excess profits accrue to capital.

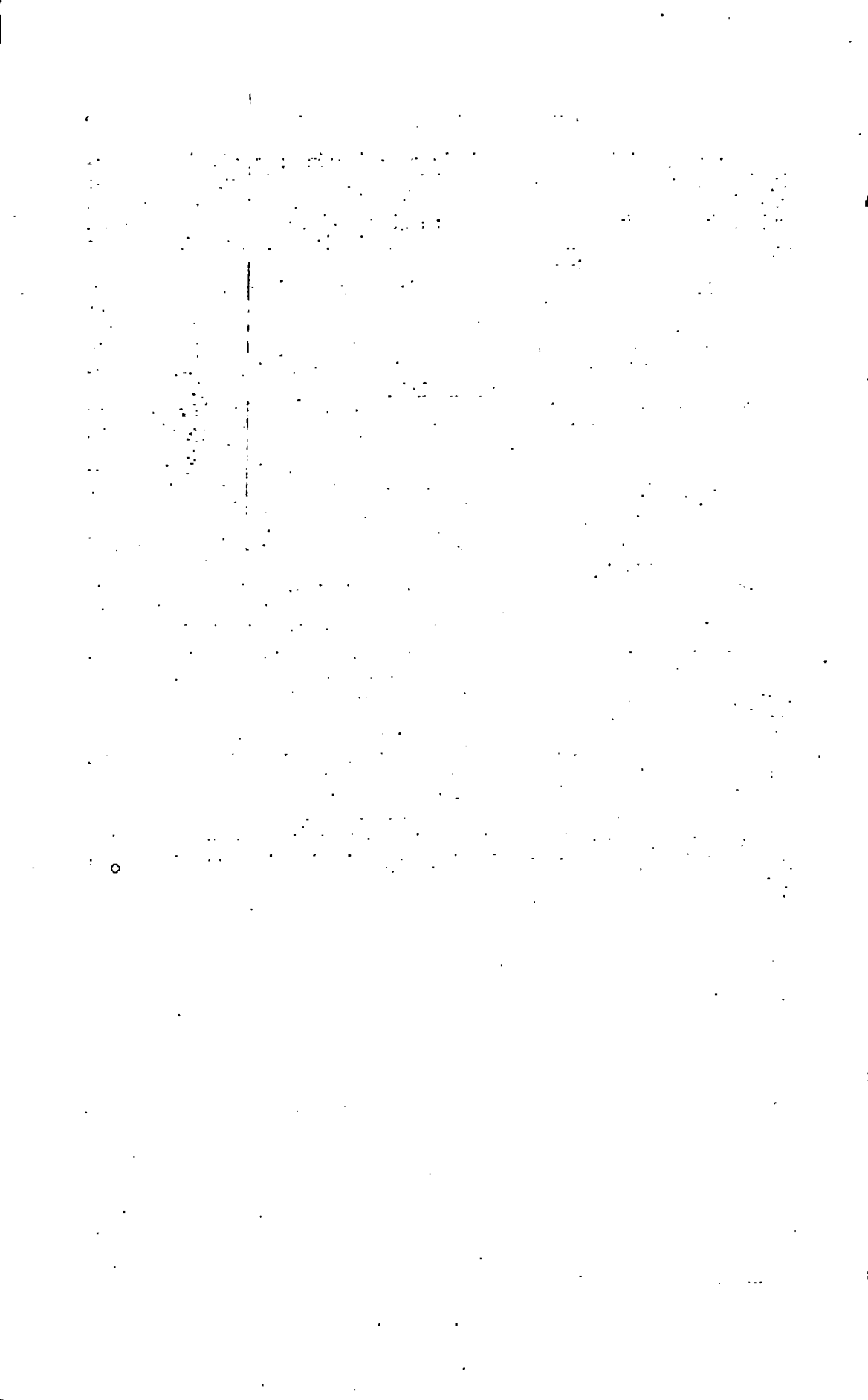
It is, therefore, suggested that there should be enacted a law, not dissimilar in its character to the Excess Profits Tax Act of the war period, but dissimilar in its motive. The Excess Profits Tax Act of the war period was designed, on the one hand, to obtain increased revenue, but more particularly to allay public indignation at the excessive profits made by what were commonly known as war profiteers, and once the motive disappeared and public indignation was allayed, then the need for the Act also vanished and it was repealed. This proposal, however, is founded on an entirely different basis. It is intended as a method for a permanent and equitable distribution of the winnings of capital and labour as applied to the economic activities of the Canadian people.

It is suggested that all profits of all corporations in excess of a datum quantity in each industry or commercial activity, shall be divided into three parts: one-third going to the state; one-third going to the employees or workers in the undertaking (not including executives); and one-third going to the company. There are three arguments for the adoption of this method which might be briefly stated as follows:—

- (1) The one-third going to the state is believed to be a sound suggestion because, after all, it is the existence of the state that makes possible the productive elements which enables the company or individual to earn substantial returns on the investment of capital. There is present in every undertaking the element of the *unearned* gain, due to the composite demands of society as a whole.
- (2) Even the most prejudiced mind to-day cannot deny that the worker has not received his just return for his labour. In the several years just past, he has been treated too much as a "cost item" in the industrial program, and we are coming, more and more, to realize that the worker is worthy of his hire. Therefore, it is suggested that where there are excess winnings, the worker should share in them and to the degree that he benefits from this additional profit, there will occur a wider distribution of purchasing power, resulting in a general stimulation of purchasing on a broad basis.
- (3) In allocating one-third of these excess winnings to the company, it is submitted that the incentive to put forth the best effort possible and the most economical system of management is maintained.

This distribution of excess profits ought to occur only after the payment of all ordinary taxation and reasonable allowances for depreciation. In the past, there has, no doubt, been considerable abuse of the depreciation reserve account, and it is further suggested that the Federal Trade and Industries Commission, as indicated in the Report, should be empowered and instructed to set up standards of depreciation allowance and reserve of a uniform and equitable character. Obviously, each individual firm ought not to be allowed to fix its own standards. This is necessary just as much for the purposes of the suggestion in this part as well for income tax purposes.

Finally, this proposal is not intended as a basis for revenue, but rather as an effective way to control what is now admitted to be a maldistribution of wealth.



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