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Sources of Sales and Excise Tax Revenues

by

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Ottawa

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### PURPOSE OF THE STUDY

One of the important gaps that exist in the official sales tax statistics issued yearly by the federal government, is the source of sales tax revenue. The amounts of sales tax collected from each of the major manufacturing industries are not available.

It is the purpose of this study partially to fill the gap by the preparation of an estimated sales tax yield. The sales tax yield for the year 1960 from each of the major manufacturing industries in Canada and from imported goods, classified according to the domestic industry producing similar goods in Canada, is calculated on an estimated basis. The results of the study are presented in the attached tables.

Research into the effects and the technical aspects of sales tax has been hampered by the shortage of statistical information. This situation was brought to the attention of the federal government by the Sales Tax Committee 1/ in its report to the Minister of Finance on its review of certain technical questions relating to the administration of the sales tax. The committee members reported that:

To some extent we have been hampered by the lack of available information as to the sources of sales and excise taxes and the revenue losses which result or may result from exemptions. Furthermore, there is a dearth of statistical information regarding the pattern of trade at the various levels of distribution. 2/

The situation that existed in 1955 when the above-mentioned Report was written has not improved and it appears that very little can be done to rectify the situation until the Department of National Revenue, Customs

and Excise Division, amends the tax return that is filed monthly by persons subject to sales tax. Persons who are required to file sales tax returns are not required to report the type of goods on which they are paying tax nor are they required to report the value of goods sold exempt from sales tax. The Department of National Revenue is, therefore, not in a position to supply information from its present record relating to sales tax collection, other than the monthly tax collected on taxable goods sold in Canada and on goods imported into the country. While the monthly revenue figures are not published, the tax collected for the fiscal year is reported in the annual report of the Minister of National Revenue to the Governor General 3/ and in the Public Accounts. 4/

BASIC DIFFICULTIES RELATING DIRECTLY TO THE TAX BASE

ENCOUNTERED IN ESTIMATING SALES TAX YIELD

The Excise Tax Act 5/ imposes a tax on the "sale price" of all goods manufactured or produced in Canada and on the duty-paid value of all goods imported into Canada. The tax base for domestic goods is the sale price of the goods sold by manufacturers. The statutory definition of "sale price" does not take into consideration the differences in sale price which result from the manufacturers' decisions to sell to wholesalers, retailers and consumers. If the tax were imposed on the sale price more tax would be payable on direct sales to retailers or consumers than on the same goods sold to wholesalers. If this practice were followed it would result in gross discrimination.

The Minister of National Revenue, recognizing the discrimination and acting under his authority to make regulations under the provision

of section 38 of the Excise Tax Act, has authorized, under certain conditions, in the Excise Tax Regulations, adjustment or discount for tax purposes from the sale price of goods sold directly by manufacturers to retailers or to users.

The discount or adjustment from sales on direct sales is difficult to determine for the following reasons:

1. The discounts vary between industries, firms and products.
2. The discount authorized is not always published.
3. It is difficult to obtain statistics in respect of the distribution of manufactured and imported goods.

A further difficulty arises from the exemptions allowed on certain goods and certain purchases. The taxing section of the Act states that the tax shall be imposed, levied and collected on all goods produced or imported into Canada but in other sections provision has been made for extensive exemptions. The consumption or sales tax as imposed, at present,<sup>6/</sup> is not a tax of general, but one of limited application.

The most important exemptions from tax are raw material and semi-manufactured goods purchased by manufacturers for use in the production of goods for sale.

Other major exemptions are: (1) sales to provincial governments, (2) exports, (3) foodstuffs, (4) building materials (this exemption has been withdrawn effective June 13, 1963), (5) sales to certified hospitals, (6) usual coverings for goods not subject to tax, (7) farm and forest products, (8) machinery and apparatus used in manufacture or production (this exemption has been withdrawn effective June 13, 1963), (9) certain goods purchased by municipalities, (10) books, newspapers etc., and (11) processing materials.

The above-mentioned problems relate mainly to the tax base and consist of (a) the determination of the taxable value and (b) the elimination of goods not subject to sales tax. These problems caused considerable difficulty in estimating the tax yield from each of the major manufacturing industries. As indicated, the tax yield is not directly related to the shipping values of the goods manufactured. The tax yield from each industry, therefore, depends on not only the sales made but also to whom the sales have been made, and these were estimated by employing the procedures outlined below.

NOTES ON SOURCES, CLASSIFICATION, AND METHODS

The estimated taxable value for each industrial classification was determined by deducting from the value of factory shipments for domestic goods and from the duty-paid value for imported goods:

1. the value of goods not subject to sales tax;
2. the value of the adjustment from the sale price of domestic goods, to arrive at the value for tax.

The work of assembling the table of sales tax yield by manufacturing industries for the year 1960 was divided into the following stages:

1. Determination of the total value of goods available for consumption -
  - (a) measurement of the selling value of shipments made by each manufacturing industry in Canada;
  - (b) measurement of the duty-paid value of goods imported.

2. Determination of the total value of goods exempt from sales tax -
  - (a) measurement of the value of goods exported by each manufacturing industry;
  - (b) estimation of the value of the domestic and imported intermediate goods shipped to other manufacturers for further processing;
  - (c) estimation of the value of the goods produced and imported that are not subject to sales tax, (other than categories (a) and (b) above).
3. Determination of the value of goods subject to sales tax.  
This was obtained by deducting the results obtained in stage 2 from those obtained in stage 1.
4. Determination of the value of the adjustment to the sale value of taxable goods to determine the base on which the sales tax is calculated.

1. Measurement of the Value of Shipments Made by Manufacturers

The sales tax is payable on the sale price of goods at the time of shipment. The total value of the goods shipped by manufacturers during the year 1960 was obtained from the reports of the result of the Census of Manufactures. 1/

This census is conducted yearly and is essentially a census of manufacturing activity rather than a census of all activities carried on in a manufacturing establishment, i.e., it does not include goods purchased for resale. For the year under review the findings of the Census

were reported in a series of 140 publications, containing data for 176 individual industries. These in turn were arranged in 20 major industries. Each industry is a group of establishments which have sufficient common characteristics to enable them to be grouped together for analytical purposes. The sources of data and classification of each industry used in the study have been listed in Table 28.

The Census of Manufactures reports the value of the shipment made by each of the industries surveyed. The values are computed on a f.o.b. basis and exclude excise duty. The definition of value for the purpose of this study differs from the Census of Manufactures' definition in that the excise duty imposed on certain commodities, i.e., tobacco, cigarettes, and liquor is included. This is necessary because the sales tax is levied on the sale price including excise duty.

## 2. Measurement of the Duty-Paid Value of Goods Imported

The base for sales tax on imported goods is the duty-paid value. The duty-paid value is the value as determined for application of import duties, whether there are actually duties on the good or not, plus the duty payable on the goods. The value for duty in most instances is the selling price of the good in the exporting country, converted into Canadian dollars at the current rate of exchange.

The duty-paid value of the imported goods for the year 1960 was obtained from the following sources:

1. The cost of the goods imported was obtained from the data contained in the publication Trade of Canada - Imports, December 1960. 8/

2. The duty collected on each of the commodities listed in the above-mentioned publication was obtained from unpublished statistics compiled by the Dominion Bureau of Statistics, External Trade Division.

3. Measurement of Exports by Domestic Industry Classification

Included in the reports of the Census of Manufactures previously referred to, is a table indicating the value of the goods exported by individual industries. While a few reports do not have this data, the industries affected are those in which the value of goods exported are relatively small and, therefore, would not affect substantially the final results of the study. The export statistics, as reported in the publications mentioned above, were not obtained by the Bureau of Statistics as part of the questionnaire forwarded to each manufacturer surveyed, but were abstracted from the data contained in the publication Trade of Canada - Exports. 9/ The exports reported in the tables consist only of manufactured and semi-manufactured goods. The value of raw materials exported has not been included in the tables. Therefore the total value of the goods exported by manufacturers is substantially less than the total value of the goods exported from Canada during the year 1960, but this does not affect our results.

4. Estimation of the Value of the Goods Subject to Sales Tax and Those Exempt from Sales Tax

The output of manufacturing industries and the goods imported can be divided into two groups:

1. Intermediate goods - the materials and supplies used by other establishments in producing goods. The intermediate output of one industry is input into another industry.
2. Final goods - goods purchased by individuals, governments, associations and commercial organizations and exports.

As previously indicated, statistics are available on the value of goods produced by manufacturers and also on the value of imported goods. No statistics are available on the value of intermediate goods used by manufacturers nor on the value of shipments of tax-exempt goods.

Due to the lack of statistics it was necessary to estimate the value of the intermediate goods and the final goods consumed in Canada. The final goods are of two types, those subject to sales tax and those exempt from sales tax.

As part of the estimating process the products of each group, as listed in individual industry reports previously referred to, were classified into the following groups:

- (a) intermediate goods,
- (b) finished goods of a class or kind which are normally purchased by consumers,
- (c) finished goods of a class or kind which are usually considered to be machinery and apparatus used directly in the production of goods,
- (d) finished goods of a class or kind classified as building materials,
- (e) foodstuffs and other finished goods unconditionally exempt from sales tax,

- (f) products which are of a class or kind that could not be allocated exclusively to any of the previously mentioned groups, or commodities not described in sufficient detail to determine their probable use. These commodities or products were placed initially into this mixed group and estimates made of the proportion which should be put into each of the groups listed above, and
- (g) services, or custom work performed for other manufacturers, and repair work.

A review of each product produced in Canada or imported was carried out to make the distribution to the various groups mentioned above. In many instances the allocation was simple but in many other instances arbitrary allocations had to be made. The nature of the products in many instances gave a clear indication of whether or not the goods were intermediate or final goods, i.e.,-

- (1) intermediate goods: pulpwood, crude rubber,
- (2) final goods: automobiles, fur coats, and machinery.

But in many instances the products were of such a nature that they could be intermediate goods or final goods, subject to tax or exempt from tax depending on the purchaser of the goods. For example, lumber is an intermediate good if purchased by a manufacturer of furniture for use in the manufacturing of furniture but is a final good if purchased by a contractor or consumer. The items involved in this group were reviewed individually and estimates made as to the volume of intermediate goods, taxable and tax-exempt goods.

5. Estimation of the Adjustment Required to Arrive at the Taxable Value of Goods Subject to Sales Tax

If the sale price as defined in the Excise Tax Act were followed, the sales tax would be levied on the price charged by manufacturers on taxable sales and it would not be difficult to determine the tax yield from each industry once the value of the taxable sales was determined. But as previously indicated the actual sale price of goods subject to tax is not always the base for the payment of sales tax. In those industries where a certain volume of goods are sold to wholesalers the Department of National Revenue permits equalization of tax when goods are sold directly by manufacturers to retailers or consumers.

Information about the adjustments which must be applied to the values of taxable shipments in order to derive the values on which the 11% sales tax is levied, is not available. This adjustment is of major importance in many industries and substantially affects the tax yield.

The task of estimating the adjustment from the sale price was made possible because the Dominion Bureau of Statistics made available an unpublished study on the Distribution of Manufactured Goods for the year 1951. As a result of the use of this study it was possible to estimate the value of goods shipped to wholesalers, retailers and consumers for each industry.

The estimate of the adjustment from selling price to arrive at the taxable sale price was carried out as follows:

1. The pattern of distribution for each industry was established, and the percentages of the taxable sales to wholesalers,

retailers and consumers were established.

2. The value of taxable goods shipped to wholesalers, retailers and consumers was established.
3. Discounts authorized by the Department of National Revenue were applied to the values of taxable shipments in respect of which actual sale price was not the tax base.

#### UNALLOCATED TAX YIELD

The unallocated revenue figures in Table 2, "Estimated Federal Sales Tax Yield by Major Industry Classifications" represent the difference between the estimated total tax revenue derived from aggregating tax yields from each major domestic manufacturing industry and from imported goods, and the actual total sales tax collected by the Department of National Revenue for the year 1960.

As indicated in the table referred to above 99.1% of the sales tax collected during the year 1960 has been allocated to the various industry classifications. The unallocated portion of the tax amounting to .9% of the total collection is considered to be relatively unimportant and does not materially affect the results of the study.

#### LIMITATION OF THE STUDY

It must be stressed that the tax yield figures in the tables are estimated and not actual. While the figures have been presented with an air of accuracy they should be treated as estimates only.

REFERENCES

- 1/ Report of the Sales Tax Committee, Queen's Printer, Ottawa, 1956.
- 2/ Ibid; p. 22.
- 3/ The Report of the Minister of National Revenue, Queen's Printer, Ottawa.
- 4/ The Public Accounts of Canada, Queen's Printer, Ottawa.
- 5/ R.S.C. 1952, c. 100.
- 6/ The amendments to the Excise Tax Act introduced in the Budget Statement of June 12, 1963, have not been taken into consideration in this study.
- 7/ Census of Manufactures, Queen's Printer, Ottawa, 1962.
- 8/ Trade of Canada - Imports, Queen's Printer, Ottawa, December 1960.
- 9/ Trade of Canada - Exports, Queen's Printer, Ottawa.

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\*/      The data contained in each table refers to the year 1960

Statement of Sales and Excise Tax Collections in Canada  
for the Year Ending December 31, 1960. 1/

Table 1

Item	Domestic	Importation	Total
Sales Tax 2/	\$870,830,474	\$173,152,415	\$1,043,982,889
Other Excises			
Automobiles	46,782,413	17,191,210	63,973,623
Cigars	2,651,650	79,327	2,716,577
Cigarettes	170,171,614	1,040,887	171,212,501
Manufactured tobacco	18,856,045	566,622	19,422,667
Electric power export duty	1,733,011	1,679,636	1,733,011
Jewellery, clocks, watches, chinaware etc.	4,350,619	47,306	4,350,255
Lighters	81,790	180,646	262,436
Matches	567,093	614,399	614,399
Phonographs, radios and tubes	4,846,823	2,801,421	7,648,244
Playing cards	521,005	237,423	781,438
Slot machines	1,367	88,479	89,846
Smokers accessories	29,492	56,785	86,277
Television sets and tubes	8,509,986	314,756	8,824,742
Toilet articles	8,123,421	255,623	8,379,044
Wines	3,208,528	3,208,528	3,208,528
Interest and miscellaneous	871,317	17,321	888,638
	<u>\$1,142,155,628</u>	<u>\$197,729,867</u>	<u>\$1,339,865,495</u>

1/ Compiled from statistics supplied by the Department of National Revenue - Customs and Excise Division.

2/ Includes Old Age Security tax of 3%.

Table 2  
Estimated Federal Sales Tax Yield by Major Industry Classification  
for the Year 1960  
 (millions of dollars)

Industry	Estimated Tax Yield on Domestic Goods Amount <u>1/</u> Percentage	Estimated Tax Yield on Imported Goods Amount <u>2/</u> Percentage	Estimated Tax Yield on Domestic & Imported Goods Amount Percentage
Food products industries	17.5	2.0	3.0
Beverage manufacturers	62.2	7.1	6.0
Tobacco products industries	39.9	4.6	5.5
Rubber industries	21.8	2.5	1.5
Leather industries	21.1	2.4	4.9
Textile industries	22.5	2.6	7.9
Knitting mills	17.8	2.0	4.4
Clothing industries	72.1	8.5	9.6
Wood industries	32.4	3.4	0.9
Furniture and fixture industries	32.9	3.8	2.9
Paper and allied industries	28.0	3.2	2.9
Printing and publishing industries	34.3	3.9	1.7
Primary metal industries	23.5	2.7	5.6
Metal fabricating industries	32.2	3.7	1.7
Machinery industries	19.9	2.3	21.8
Transportation equipment industries	150.5	17.2	51.6
Electrical products industries	91.1	10.5	22.8
Non-Metallic mineral products industries	6.9	.8	4.7
Petroleum and coal products industries	81.1	9.3	5.4
Chemical industries	46.5	5.4	6.7
Miscellaneous manufacturing industries	31.6	3.7	15.0
Total Estimated Tax Yield	<u>856.8</u>	<u>98.4</u>	<u>177.5</u>
Unallocated	<u>14.0</u>	<u>1.6</u>	<u>(4.1)</u>
Tax Collected - Table 1	<u>870.8</u>	<u>100.0</u>	<u>173.2</u>
			<u>100.0</u>

1/ Source: Table 4.  
2/ Source: Table 6.

Table 3  
Estimated Value of Domestic and Imported Goods Subject to Federal Sales Tax - 1960

	(millions of dollars)
Value of manufactured goods produced and imported	
Value of factory shipments of goods manufactured in Canada - Table 4	24,105.7
Duty-paid value of imported goods - Table 5	6,016.7
Total Value of manufactured goods produced and imported	30,120.4
Less materials used by manufacturers as inputs	
Estimated value of domestic goods - Table 4	4,753.9
Estimated value of imported goods - Table 5	2,416.4
Total value of manufactured goods used by manufacturers as inputs	7,170.3
Value of goods available for consumption	
Less value of the goods not subject to sales tax	
Foodstuffs	
- Domestic goods - Table 4	3,179.4
- Imported goods - Table 5	400.5
Building materials	3,579.9
- Domestic goods - Table 4	2,055.7
- Imported goods - Table 5	232.5
Machinery and apparatus	2,288.2
- Domestic goods - Table 4	687.0
- Imported goods - Table 5	601.5
Other statutory exemptions	1,286.5
- Domestic goods - Table 4	1,651.6
- Imported goods - Table 5	753.4
Services and repairs	2,385.0
Exports	457.3
Total value of goods exempt from sales tax	2,283.5
Value of goods subject to sales tax	12,282.4
Goods produced in Canada - Table 4	8,355.3
Goods imported into Canada - Table 5	1,612.4
	9,967.7

Table 4

Estimated Federal Sales Tax Yield from Major Domestic Manufacturing Industries  
for the Year 1960  
 (millions of dollars)

Industries	No. of Establishments	Selling Value of Shipments	Tax-Exempt Goods				Statutory Exemptions	Total Exemptable Shipments	Adjustments	Taxable Value	Tax Yield
			Exports	To manufacturers	Building Materials	Food-stuffs					
Food products industries	7,880	4,273.5	347.1	286.0	....	3,179.4	....	5.1	289.1	4,106.7	166.8
Beverage manufacturers	608	857.6	84.3	52.3	....	....	.3	.8	137.7	719.9	124.5
Tobacco products industries	40	481.4	25.5	92.6	....	....	....	....	118.1	363.3	1.0
Rubber industries	92	323.0	8.5	92.8	2.2	....	1.3	3.0	107.8	215.2	17.0
Leather industries	608	268.1	12.1	50.0	....	....	.4	16.9	63.9	204.2	11.9
Textile industries	924	810.5	19.5	520.4	31.5	....	....	16.5	11.3	599.2	211.3
Knitting industries	362	198.1	4	24.6	....	....	....	1.9	26.9	171.2	7.7
Clothing industries	2,391	770.4	6.5	12.0	....	....	1.3	34.1	3.8	57.7	9.7
Wood industries	7,490	1,683.1	35.5	154.7	804.6	....	....	22.3	16.3	1,033.4	34.7
Furniture and fixture industries	2,099	348.0	1,123.8	610.2	4.7	74.3	....	....	15.2	3.1	23.0
Paper and allied industries	581	2,128.0	....	....	....	....	....	....	43.4	1,859.3	268.7
Printing & publishing industries	3,462	866.0	....	22.4	....	....	....	26.9	32.7	462.2	544.2
Primary metal industries	418	2,742.7	894.2	1,347.9	85.2	....	....	27.5	1.1	2,513.1	229.6
Metal fabricating industries	2,896	1,432.9	18.3	399.0	511.7	....	....	166.1	29.6	1,124.7	308.2
Machinery industries	533	642.4	105.3	40.8	....	....	....	221.5	17.1	69.8	454.5
Transportation equipment industries	687	1,959.2	78.3	156.5	6.0	....	....	5.2	217.7	71.5	535.2
Electrical products industries	548	1,175.9	54.2	107.1	8.5	....	....	100.7	11.0	.2	281.7
Non-metallic mineral products industries	1,331	647.4	46.0	118.4	370.1	....	....	12.1	.8	33.1	580.5
Petroleum and coal products industries	96	1,197.9	9.4	50.4	15.0	....	....	56.5	....	374.7	449.5
Chemical industries	1,143	1,373.6	86.4	538.3	139.6	....	....	....	91.5	912.3	461.3
Miscellaneous manufacturing industries	2,493	539.0	28.2	77.5	2.3	....	....	67.5	40.4	3.1	219.0
	<u>36,682</u>	<u>24,103.7</u>	<u>2,983.5</u>	<u>4,753.9</u>	<u>2,055.7</u>	<u>3,179.4</u>	<u>2,055.7</u>	<u>3,179.4</u>	<u>457.3</u>	<u>1,631.6</u>	<u>15,748.4</u>
											<u>8,355.3</u>
											<u>335.7</u>
											<u>7,819.6</u>
											<u>856.8</u>

Table 5  
Estimated Federal Sales Tax Yield from Imports by Major Commodity Groups  
for the Year 1960  
(millions of dollars)

Industry	Values for Duty 1/	Customs Duty 2/ Value	Duty - Paid Value	Exempt Shipments				Total Exempt - tory em- ptions	Taxable Goods	Tax Yield
				To Manufac- turers	Food- Stuffs	Machinery & Apparatus	Building Materials			
Agricultural - mainly food	497.5	33.3	530.8	184.7	318.7	....	....	....	503.4	27.4
Agricultural not mainly food	183.7	46.9	230.6	107.6	9.3	1.6	1.7	29.5	149.7	80.9
Animals & animal products	143.7	12.6	156.3	55.4	72.2	.2	....	10.5	138.3	18.0
Fibre, textiles & textile products	427.0	75.3	502.3	324.2	....	1.1	8.4	9.1	342.8	159.5
Wood, wood products & paper	266.1	25.5	291.6	68.5	....	5.0	73.9	79.0	226.4	65.2
Iron and its products	2,046.3	179.5	2,225.8	681.4	....	509.4	73.7	258.2	1,522.7	703.1
Non-ferrous metals & their products	471.1	61.5	532.6	266.1	....	72.1	7.4	.8	346.4	186.2
Non-metallic minerals & their products	669.1	26.1	695.2	359.7	....	8.5	53.4	179.2	600.8	94.4
Chemicals and allied products	338.7	31.0	369.7	282.8	.3	1.0	6.7	20.5	311.3	58.4
Miscellaneous commodities	439.5	42.3	481.8	86.0	....	2.6	7.3	166.6	262.5	219.3
	<u>5,482.7</u>	<u>534.0</u>	<u>6,016.7</u>	<u>2,416.4</u>	<u>400.5</u>	<u>601.5</u>	<u>232.5</u>	<u>753.4</u>	<u>4,404.3</u>	<u>1,612.4</u>
										<u>177.3</u>

1/ Trade of Canada Imports, December 1960.

2/ Unpublished data supplied by Dominion Bureau of Statistics.

Table 6  
Estimated Federal Sales Tax Yield from Imported Goods by Industry Manufacturing Similar Goods in Canada  
for the Year 1960  
(millions of dollars)

	Major Commodity Import Classifications										Tax D.P.V.* / Yield
	Agricultural Products D.P.V.* /	Agricultural mainly Food D.P.V.* /	Animals Food D.P.V.* /	Fibres Products D.P.V.* /	Wood & Tex- tiles D.P.V.* /	Wood Prod- ucts D.P.V.* /	Iron & its Pro- ducts D.P.V.* /	Non-Met- alllic Minerals D.P.V.* /	Chemical & Allied Products D.P.V.* /	Commodi- ties D.P.V.* /	
Food products industries	27.5	-	54.6	-	-	-	-	-	-	-	27.5
Beverage manufacturers	-	4.1	-	-	-	-	-	-	-	-	54.6
Tobacco industries	-	11.8	-	-	-	-	-	-	-	-	6.0
Rubber industries	-	8.6	16.0	.3	-	-	-	-	-	-	1.5
Leather industries	-	-	-	70.2	-	-	-	-	-	-	1.2
Textile industries	-	-	-	3.8	-	-	-	-	-	-	1.2
Knitting mills	-	1.0	1.3	85.1	-	-	-	-	-	-	1.2
Clothing industries	-	-	-	-	8.0	-	-	-	-	-	1.2
Wood industries	-	-	-	-	12.1	-	-	-	-	-	1.2
Furniture and fixture industries	-	-	-	15.3	-	-	-	-	-	-	1.2
Paper and allied industries	-	-	-	-	48.3	2.3	.2	-	-	-	1.2
Printing and publishing industries	-	-	-	-	-	15.9	-	-	-	-	1.2
Primary metals industries	-	-	-	-	-	191.6	5.2	-	-	-	1.2
Metal fabricating industries	-	-	-	-	-	393.8	1.7	-	-	-	1.2
Machinery industries	-	-	-	-	-	50.5	136.6	-	-	-	1.2
Transportation equipment industries	-	-	-	-	-	-	41.5	-	-	-	1.2
Electrical products manufacturers	-	-	-	-	-	-	48.7	-	-	-	1.2
Non-metallic mineral products industries	-	-	-	-	-	-	-	57.2	3.5	-	1.2
Petroleum and coal products industries	-	-	-	-	-	-	-	94.8	1.2	-	1.2
Chemical industries	-	.8	.3	-	2.3	6.8	26.6	.9	-	-	1.2
Miscellaneous manufacturing industries	-	80.9	18.0	159.4	65.3	703.1	186.3	94.3	58.4	219.2	1,612.4
	<b>27.5</b>	<b>80.9</b>	<b>18.0</b>	<b>159.4</b>	<b>65.3</b>	<b>703.1</b>	<b>186.3</b>	<b>94.3</b>	<b>58.4</b>	<b>219.2</b>	<b>1,612.4</b>

\*/ D.P.V. means Duty-paid value.

Table 7  
Estimated Federal Sales Tax Yield from Food Products Industries  
for the Year 1960  
 (millions of dollars)

Industries	Establishments	Selling Value of Shipments	Exempt Shipments						Other Statutory Exemptions	Total Exemptions	Taxable Shipments	Adjustments	Taxable Value	Tax Yield	
			To Manufacturers	Exports	Food-Stuffs	Services	Other Statutory Exemptions	Total Exemptions							
Slaughtering and meat processors	210	1,058.4	70.5	11.6	963.5	-	-	1,045.6	12.8	.6	12.2	1.3	-	-	
Animal oils and fats plants	18	6.4	-	6.4	-	-	-	6.4	-	-	-	-	-	-	
Sausage and sausage casing manufacturers	98	33.4	-	-	33.4	-	-	33.4	-	-	-	-	-	-	
Poultry processors	245	119.2	-	-	118.4	.8	-	119.2	-	-	-	-	-	-	
Butter and cheese plants	961	298.9	8.1	-	290.8	-	-	298.9	-	-	-	-	-	-	
Pasteurizing plants and ice cream manufacturers	845	502.3	17.7	25.1	459.5	-	-	502.3	-	-	-	-	-	-	
Process cheese manufacturers	12	36.0	6.5	-	29.5	-	-	36.0	-	-	-	-	-	-	
Fish products industries	402	169.5	119.7	1/	49.8	-	-	169.5	-	-	-	-	-	-	
Fruit and vegetable canners	361	313.1	7.3	-	305.8	-	-	313.1	-	-	-	-	-	-	
Feed manufacturers	1,406	284.6	4.2	-	4.3	273.2	-	281.7	2.9	.1	2.8	.3	-	-	
Flour mills	58	224.7	78.3	72.4	74.0	-	-	224.7	-	-	-	-	-	-	
Breakfast cereal manufacturers	20	40.4	1.4	-	39.0	-	-	40.4	-	-	-	-	-	-	
Biscuit manufacturers	50	87.3	2.8	-	84.5	-	-	87.3	-	-	-	-	-	-	
Bakeries	2,631	366.1	-	-	366.1	-	-	366.1	-	-	-	-	-	-	
Confectionery manufacturers	220	145.0	.5	3.6	13.3	-	-	17.4	125.6	6.3	119.3	13.1	-	-	
Sugar refineries	12	130.4	1.1	56.9	72.4	-	-	130.4	-	-	-	-	-	-	
Vegetable oil mills	11	59.2	17.5	25.8	-	-	15.9	59.2	-	-	-	-	-	-	
Macaroni manufacturers	17	17.8	.5	-	17.3	-	-	17.8	-	-	-	-	-	-	
Miscellaneous food manufacturers	503	382.8	11.0	84.2	262.1	-	-	357.3	25.5	.1	25.4	2.8	-	-	
	<u>7,880</u>	<u>4,273.5</u>	<u>347.1</u>	<u>286.0</u>	<u>3,179.4</u>	<u>5.1</u>	<u>-</u>	<u>289.1</u>	<u>4,106.7</u>	<u>166.8</u>	<u>7.1</u>	<u>159.7</u>	<u>17.5</u>	<u>=====</u>	<u>=====</u>

1/ Estimated.

Table 8  
Estimated Federal Sales Tax Yield from Beverage Manufacturers  
for the Year 1960  
 (millions of dollars)

Industries	Establishments	Selling Value of Shipments	Exports	To Manufacturers			Other Statutory Exemptions	Total Exemptations	Exempt Shipments			Taxable Shipments	Adjustments	Taxable Value	Tax Yield
				Services	Exemptions	Total			Shipments	Exemptions	Total				
Soft drink manufacturers	514	165.4	....	16.3	.3	.1	.1	16.7	148.7	26.2	122.5	13.5			
Distillers	21	270.1	79.9	32.1	....	.5	.5	112.5	157.6	4.7	152.9	16.8			
Breweries	54	404.5	4.4	3.2	....	.2	.2	7.8	396.7	92.7	304.0 <sup>1/</sup>	30.1			
Wineeries	19	17.6	....	.7	....	....	....	.7	16.9	.9	16.0	1.8			
	608	857.6	84.3	52.3	.3	.8	.8	137.7	719.9	124.5	595.4	62.2			
		<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	

<sup>1/</sup> Tax-included value.

Table 9  
Estimated Federal Sales Tax Yield from Tobacco Products Industries

Table 10  
Estimated Federal Sales Tax Yield from Rubber Industries  
for the Year 1960  
 (millions of dollars)

Table 11  
Estimated Federal Sales Tax Yield from Leather Industries  
for the Year 1960  
 (millions of dollars)

Table 12  
Estimated Federal Sales Tax Yield from Textile Industries  
for the Year 1960  
(millions of dollars)

Industries	Establishments	Selling Value of Shipments	Exempt Shipments				Other Sta-tutory Exemptions				Total Exemptions	Taxable Ship-ments	Adjust-ments	Tax-able Value	Tax Yield
			To Manu-facturers	Building Ma-terials	Ser-vices	Exemptions									
Cotton yarn and cloth mills	42	209.5	8.8	165.2	-	.6	-	172.6	36.9	1.1	35.6	.9			
Wool yarn and cloth mills	91	99.5	5.1	71.0	-	5.7	-	79.8	19.7	.6	19.1	2.1			
Synthetic textile mills	51	221.9	2.5	192.5	-	3.7	-	199.7	22.2	.7	21.5	2.4			
Fibre preparing mills	32	16.9	-	16.9	-	-	-	16.9	-	-	-	-			
Thread mills	15	12.9	-	10.1	-	-	-	10.1	3.4	.1	3.5	.4			
Cordage and twine industry	13	16.4	4.6	5.2	-	-	5.3	15.1	1.3	-	1.3	.1			
Narrow fabric mills	48	20.0	-	10.0	-	-	-	10.0	10.0	.5	9.7	1.1			
Pressed and punched felt mills	10	6.8	-	3.4	-	-	-	3.4	3.4	.1	3.3	.4			
Carpet, mat and rug industry	16	25.2	-	-	-	-	-	-	25.2	1.5	23.9	2.6			
Textile dyeing and finishing plants	54	17.2	-	15.5	-	-	-	15.5	1.7	.1	1.6	.2			
Linoleum and coated fabrics industry	19	39.1	.3	-	31.5	-	-	31.8	7.3	.2	7.1	.8			
Canvas products	136	17.4	-	-	-	1.8	-	1.8	15.6	1.3	14.3	1.6			
Cotton and jute bag industry	21	26.8	.2	25.3	-	1.3	-	26.8	-	-	-	-			
Automobile fabric and accessory	28	12.5	-	6.3	-	.3	-	6.6	5.9	.2	5.7	.6			
Embroidery, pleating manufacturers	135	8.5	-	-	-	1.4	-	1.4	7.1	.2	6.9	.3			
Miscellaneous textile manufacturers	203	59.3	-	-	-	1.7	6.0	7.7	51.6	1.5	50.1	5.5			
	924	810.5	19.5	520.4	31.5	16.5	11.3	599.2	211.3	7.7	205.6	22.5			
		<u><u>  </u></u>	<u><u>  </u></u>	<u><u>  </u></u>	<u><u>  </u></u>	<u><u>  </u></u>	<u><u>  </u></u>	<u><u>  </u></u>	<u><u>  </u></u>	<u><u>  </u></u>	<u><u>  </u></u>	<u><u>  </u></u>			

Estimated Federal Sales Tax Yield from Knitting Mills  
for the Year 1960  
 (millions of dollars)

Table 14

Estimated Federal Sales Tax Yield from Clothing Industries  
for the Year 1960  
 (millions of dollars)

Industries	Establish- ments	Selling Value of Shipments	Exports	To Manu- facturers	Machinery and Apparatus	Ser- vices	Exempt Shipments			Ad- just- ments	Tax- able Value	Tax- Yield
							Other Sta- tutory Exemp- tions	Total Exemp- tions	Tax- able Ship- ments			
Men's clothing industry	509	261.3	2.7	-	-	.8	5.3	256.0	18.4	237.6	26.1	
Men's clothing contractors	141	13.8	-	-	-	13.8	-	13.8	-	-	-	
Women's clothing industry	648	268.5	3.3	-	-	.2	3.0	6.5	262.0	21.8	240.2	
Women's clothing contractors	169	11.0	-	-	-	11.0	-	11.0	-	-	26.4	
Children's clothing industry	186	73.8	-	-	-	.9	-	.9	72.9	5.1	67.8	
Fur goods industry	491	61.0	-	6.6	-	6.3	-	12.9	48.1	6.7	41.4	
Hat and cap industry	130	30.3	.1	1.9	-	-	-	2.0	28.3	2.1	26.2	
Foundation garment manufacturers	42	34.7	.2	-	-	-	-	.2	34.5	2.9	31.6	
Fabric glove manufacturers	13	4.8	.2	-	1.1	-	-	1.3	3.5	.6	2.9	
Miscellaneous clothing manufacturers	62	11.2	-	3.5	.2	.1	-	3.8	7.4	.1	7.3	
									712.7	57.7	.8	
	<u>2,391</u>	<u>770.4</u>	<u>6.5</u>	<u>12.0</u>	<u>34.1</u>	<u>1.3</u>	<u>3.8</u>	<u>57.7</u>	<u>72.7</u>	<u>57.7</u>	<u>72.1</u>	

Table 15

Estimated Federal Sales Tax Yield from Wood Industries  
for the Year 1960

(millions of dollars)

Industries	Exempt Shipments						Other State-Taxable Shipments						Total Adjustment			Tax-Value Yield	
	Selling Establish-ments	Value of Shipments	Exports	To Manu-facturers	Building Materials	Services	Other Sta-tutory Exemptions	Total Exemptions	Ship-ments	Adjust-ment	Tax Value	Yield					
Sawmills	5,312	591.6	.4	94.6	496.6	-	-	-	591.6	-	-	-					
Veneer and plywood mills	77	135.5	32.7	25.7	77.1	-	-	-	135.5	-	-	-					
Sash and door mills	1,563	229.8	-	11.4	199.0	7.8	-	-	218.2	11.6	3.0	8.6	.9				
Hardwood flooring mills	24	13.5	1.9	-	10.0	1.6	-	-	13.5	-	-	-					
Wooden box factories	166	25.2	.5	.4	-	2.3	16.3	-	19.5	5.7	.3	5.4	.6				
Coffin and casket factories	66	11.8	-	.7	-	-	-	-	.7	11.1	.6	10.5	1.2				
Miscellaneous wood factories	282	60.7	-	21.9	21.9	10.6	-	-	54.4	6.3	.3	6.0	.7				
	<u>7,490</u>	<u>1,068.1</u>	<u>35.5</u>	<u>154.7</u>	<u>804.6</u>	<u>22.3</u>	<u>16.3</u>	<u>1,033.4</u>	<u>34.7</u>	<u>4.2</u>	<u>30.5</u>	<u>3.4</u>	<u>30.5</u>	<u>3.4</u>	<u>30.5</u>	<u>3.4</u>	<u>30.5</u>

Table 16  
Estimated Federal Sales Tax Yield from Furniture and Fixture Industries  
for the Year 1960  
(millions of dollars)

Industries	Establish- ments	Selling Value of Shipments			Exempt Shipments			Total Exemptions	Taxable Shipments	Adjust- ments	Tax- able Value	Tax Yield
		Building Materials	Services	Other Statutory Exemptions	Total							
Household furniture manufacturers	1,574	196.8	.9	13.4	-	14.3	182.5	15.2	167.3	18.4		
Office furniture manufacturers	56	30.1	1.8	.2	-	2.0	28.1	1.4	26.7	2.9		
Other furniture manufacturers	403	108.6	2.0	1.6	3.1	6.7	101.9	8.5	93.4	10.3		
Electric lamp and shade manufacturers	66	12.5	-	-	-	-	12.5	1.0	11.5	1.3		
	<u>2,099</u>	<u>348.0</u>	<u>4.7</u>	<u>15.2</u>	<u>3.1</u>	<u>23.0</u>	<u>325.0</u>	<u>26.1</u>	<u>298.9</u>	<u>32.9</u>		

Table 17  
Estimated Federal Sales Tax Yield from Paper and Allied Industries  
for the Year 1960  
 (millions of dollars)

Industries	Establishments	Selling Value of Shipments	Exempt Shipments			Other Statutory Exemptions	Total Exempt Shipments	Taxable Shipments	Adjustments	Taxable Value	Tax Yield
			To Manufacturers	Building Materials	Services						
Pulp and paper mills	128	1,578.7	1,114.9	386.8	27.6	3.0	-	1,532.3	46.4	2.3	44.1
Asphalt roofing manufacturers	20	37.9	.2	-	37.7	-	-	37.9	-	-	-
Paper box and bag manufacturers	181	256.4	.2	146.8	-	1.1	6.8	154.9	101.5	5.9	95.6
Paper bag manufacturers	59	76.5	.4	37.4	-	.3	.6	38.7	37.8	1.9	35.9
Other paper converters	193	178.5	8.1	39.2	9.0	3.2	36.0	95.5	83.0	4.0	79.0
	<u>581</u>	<u>2,128.0</u>	<u>1,123.8</u>	<u>610.2</u>	<u>74.3</u>	<u>7.6</u>	<u>43.4</u>	<u>1,859.3</u>	<u>268.7</u>	<u>14.1</u>	<u>254.6</u>
	<u><u>581</u></u>	<u><u>2,128.0</u></u>	<u><u>1,123.8</u></u>	<u><u>610.2</u></u>	<u><u>74.3</u></u>	<u><u>7.6</u></u>	<u><u>43.4</u></u>	<u><u>1,859.3</u></u>	<u><u>268.7</u></u>	<u><u>14.1</u></u>	<u><u>254.6</u></u>

Table 18

### **Estimated Federal Sales Tax Yield from Printing, Publishing and Allied Industries**

for the Year 1960

(millions of dollars)

Industries	Establish- ments	Selling Value of Shipments	Total Exemptions			Taxable Ship- ments	Adjust- ments	Taxable Value	Tax Yield
			To Manu- facturers	Machinery and Apparatus	Services				
Commercial printing	2,015	360.4	22.4	-	12.9	40.4	75.7	284.7	8.5
Engraving and stereo- typing industries	216	51.8	-	26.9	16.1	-	43.0	8.8	.3
Publishing industries	479	93.9	-	-	-	93.6	.3	-	.3
Printing and publishing industries	752	359.9	-	-	-	3.7	328.2	331.9	.8
	<u>3,462</u>	<u>866.0</u>	<u>22.4</u>	<u>26.9</u>	<u>32.7</u>		<u>462.2</u>	<u>321.8</u>	<u>9.6</u>
									<u><u>312.2</u></u>
									<u><u>34.3</u></u>

Table 19

### Estimated Federal Sales Tax Yield from Primary Metal Industries

for the Year 1950

(millions of dollars)

Industries	Establish- ments	Selling- Value of Shipments	Exempt Shipments				Total Statutory Exemptions	Taxable Shipments	Adjust- ments	Taxable Value	Tax Yield
			To Manu- facturers	Machinery and Apparatus	Services	Other Statutory Exemptions					
Iron and steel mills	48	756.5	90.7	507.7	.1	73.6	672.1	84.4	5.9	78.5	8.6
Steel pipe and tube mills	15	120.9	7.3	12.1	-	-	19.4	101.5	7.1	94.4	10.4
Iron foundries	141	97.7	4.6	47.5	.5	11.6	69.7	28.0	2.0	26.0	2.9
Smelting and refining mills	23	1,495.2	728.4	609.6	-	157.2	1,495.2	-	-	-	-
Aluminum rolling, casting and extruding mills	44	96.4	26.2	57.7	.4	-	89.3	7.1	.5	6.6	.7
Copper and alloy rolling, casting and extruding mills	70	118.9	30.0	82.0	-	-	112.0	6.9	.5	6.4	.7
Other metal rolling casting & extruding mills (not elsewhere stated)	77	57.1	7.0	31.3	16.6	.5	55.4	1.7	.1	1.6	.2
	418	2,742.7	894.2	1,347.9	27.5	1.1	242.4	2,515.1	16.1	229.6	23.5

Table 20  
Estimated Federal Sales Tax Yield from Metal Fabricating Industries  
for the Year 1960  
 (millions of dollars)

Industries	Establishments	Selling Value of Shipments	Exports	Exempt Shipments			Machinery & Apparatus	Total Exempt-Shipments	Taxable Shipments	Adjustments	Taxable Value	Tax Yield	
				To Manufacturers	Building Materials	Services							
Boiler and plate works	71	68.5	...	3.1	28.5	...	20.5	52.1	16.4	.8	15.6	1.7	
Fabricated structural metal ind.	73	253.2	...	...	168.7	...	37.0	205.7	27.5	1.4	26.1	2.9	
Ornamental & architectural metal	514	115.2	...	...	112.2	1.6	...	113.8	11.4	...	1.4	.2	
Metal stamping, pressing & coating industry	519	349.1	.3	166.9	76.4	18.9	16.2	262.5	86.6	4.3	82.3	9.1	
Wire and wire products mfrs.	200	200.1	2.3	119.0	23.9	1.1	48.7	162.5	37.6	1.9	35.7	3.9	
Hardware, tool & cutlery mfrs.	512	105.4	9.2	...	2.3	1.4	60.2	45.2	2.3	42.9	4.7		
Heating equipment manufacturers	118	83.2	1.3	...	60.3	1.4	1.6	64.6	18.6	.9	17.7	1.9	
Machine shops	768	75.9	20.3	20.2	...	...	20.2	60.7	15.2	.8	14.4	1.6	
Miscellaneous metal fabricating industries	521	202.3	5.2	89.7	21.5	4.3	21.9	142.6	59.7	2.9	56.8	6.2	
		<u>2,896</u>	<u>1,452.9</u>	<u>18.2</u>	<u>299.0</u>	<u>511.7</u>	<u>29.6</u>	<u>166.1</u>	<u>1,124.7</u>	<u>308.2</u>	<u>15.3</u>	<u>292.2</u>	<u>32.2</u>

Table 21  
Estimated Federal Sales Tax Yield from Machinery Industries  
for the Year 1960  
 (millions of dollars)

Industries	Establishments	Selling Value of Shipments	Exports To Manufacturers			Exempt Shipments			Total Exempt-Exemptions	Taxable Shipments	Adjust-ment	Taxable Ship-ments	Tax Yield
			Machinery & Apparatus	Machinery Services	Other Sta-tutory Exemptions	Exempt Shipments	Total						
Agricultural implement manufacturers	69	152.1	85.4	-	.4	66.3	152.1	-	-	-	-	-	-
Miscellaneous machinery manufacturers	409	393.9	-	40.8	213.0	10.8	3.5	268.1	125.8	6.3	119.5	13.1	35
Commercial refrigeration and air conditioning equipment manufacturers	33	22.6	.5	-	6.9	.3	-	7.7	14.9	-	14.9	1.6	
Office and store machinery manufacturers	22	<u>73.8</u>	<u>19.4</u>	<u>-</u>	<u>1.6</u>	<u>.6</u>	<u>-</u>	<u>26.6</u>	<u>47.2</u>	<u>.2</u>	<u>47.0</u>	<u>5.2</u>	
	<u>533</u>	<u>642.4</u>	<u>105.3</u>	<u>40.8</u>	<u>221.5</u>	<u>17.1</u>	<u>69.8</u>	<u>454.5</u>	<u>187.9</u>	<u>6.5</u>	<u>181.4</u>	<u>19.9</u>	

Table 22  
Estimated Federal Sales Tax Yield from Transportation Equipment Industries  
for the Year 1960  
 (millions of dollars)

Industries	Establishments	Selling Value of Shipments	Exports To Manufacturers			Exempt Shipments			Other Sta-tutory Exemptions	Total Exemptions	Taxable Ship-ments	Adjust-ments	Taxable Value	Tax Yield
			Machinery & Apparatus	Services	Other Sta-tutory Exemptions	Total								
Aircraft & parts manufacturers	83	260.1	20.7	30.8	-	70.8	-	122.3	137.8	1.5	136.3	15.0		
Motor vehicle manufacturers	18	970.3	28.0	-	-	-	-	28.0	942.3	42.6	899.7	99.0		
Truck body and trailer manufacturers	114	52.4	-	13.0	-	2.4	6.0	21.4	31.0	1.1	29.9	3.3		
Motor vehicle parts and accessories manufacturers	119	286.9	26.8	83.9	3.7	8.4	-	122.8	164.1	8.2	155.9	17.1		
Railroad rolling stock manufacturers	29	212.1	1.6	-	1.5	88.8	-	91.9	120.2	-	120.2	15.2		
Shipbuilding and repair industry	66	154.9	-	25.3	-	45.2	71.3	141.8	13.1	-	13.1	1.4		
Boat building and repair industry	243	13.8	1.2	-	-	2.1	.2	3.5	10.3	1.1	9.2	1.0		
Miscellaneous vehicles manufacturers	15	8.7	-	3.5	-	-	-	3.5	5.2	.3	4.9	.5		
	<u>687</u>	<u>1,959.2</u>	<u>78.3</u>	<u>156.5</u>	<u>5.2</u>	<u>217.7</u>	<u>77.5</u>	<u>535.2</u>	<u>1,124.0</u>	<u>54.8</u>	<u>1,369.2</u>	<u>150.5</u>		

Table 23

### Estimated Federal Sales Tax Yield from Electrical Products Industries

for the Year 1960

(millions of dollars)

Industries	Establish- ments	Selling Shipments	Value of Exports	Exempt Shipments					Other Sta- tutory Ex- emptions	Total Exempt- ions	Tax- able Ship- ments	Ad- just- able Ship- ments	Tax value	Tax Yield
				To Manufac- turers	Build- ing Materials	Machin- ery and Apparatus	Ser- vices	1.0		7.0				
Small electrical appliance manufacturers	66	61.6	-	5.0	7.5	-	-	1.0	-	13.6	190.5	22.0	168.5	18.5
Major appliance manufacturers	44	204.1	3.3	-	-	-	-	1.8	-	-	-	-	-	-
Household radio and television receiver manufacturers	23	104.4	.4	-	-	-	-	.2	-	.6	103.8	9.7	94.1	10.4
Communications equipment manufacturers	132	235.4	29.1	11.8	-	-	-	4.0	-	44.9	190.5	9.5	181.0	19.9
Electrical industrial equipment manufacturers	100	236.9	13.4	44.0	-	88.0	3.4	-	.2	148.8	88.1	4.4	83.7	9.2
Battery manufacturers	28	39.4	.2	3.5	-	1.8	-	-	-	5.7	33.7	1.8	31.9	3.5
Electric wire and cable manufacturers	28	160.8	-	34.8	-	-	-	-	-	34.8	126.0	9.1	116.9	12.9
Miscellaneous electrical products manufacturers	127	133.3	7.8	8.0	-	-	-	.6	-	26.3	107.0	5.4	101.6	11.2
	548	1,175.9	54.2	107.1	8.5	100.7	11.0		.2	281.7	894.2	66.5	827.7	91.1

Table 24  
 Estimated Federal Sales Tax Yield from Non-Metallic Mineral Products Industries  
 for the Year 1960  
 (millions of dollars)

Industries	Establishments	Selling Value of Shipments	Exports	Exempt Goods			Other Sta-tutory Exemp-tions	Total Exemp-tions	Tax-able Sales	Ad-just-ments	Tax-able Value	Tax Yield	
				To Manufac-turers	Building Materials	Services							
Cement manufacturers	20	96.8	2.8	43.6	50.4	-	-	96.8	-	-	-	-	
Lime manufacturers	25	11.9	.4	8.8	2.7	-	-	11.9	-	-	-	-	
Gypsum products manufacturers	14	30.4	-	-	30.4	-	-	30.4	-	-	-	-	
Concrete products manufacturers	645	107.4	-	-	76.1	.3	16.5	92.9	14.5	.7	13.8	1.5	
Ready-mix concrete manufacturers	136	101.2	-	-	101.2	-	-	101.2	-	-	-	-	
Clay products manufacturers (from domestic clay)	113	38.0	5.3	-	29.9	-	-	35.2	2.8	.1	2.7	.3	
Clay products manufacturers (from imported clay)	27	21.5	.3	-	8.9	-	14.6	9.2	12.3	.6	11.7	1.3	
Refractories manufacturers	16	18.6	4.0	-	-	.4	-	18.6	-	-	-	-	
Stone products manufacturers	142	12.1	-	1.3	5.2	-	-	6.9	5.2	1.5	5.7	.4	
Mineral wool manufacturers	12	17.7	-	7.3	10.4	-	-	17.7	-	-	-	-	
Asbestos products manufacturers	17	29.4	.7	-	13.7	-	-	2.0	16.4	15.0	.7	12.3	
Glass manufacturers	109	104.5	1.9	49.3	40.1	-	-	91.3	13.2	.7	12.5	1.4	
Abrasives manufacturers	20	48.6	30.6	-	-	-	12.1	1/	42.7	5.9	.5	5.6	.6
Other non-metallic mineral products industries	35	9.3	-	8.1	1.1	.1	-	9.3	-	-	-	-	
	<u>1,531</u>	<u>647.4</u>	<u>46.0</u>	<u>118.4</u>	<u>370.1</u>	<u>.8</u>	<u>.8</u>	<u>580.5</u>	<u>66.9</u>	<u>45.2</u>	<u>4.6</u>	<u>62.3</u>	

1/ Machinery and Apparatus

Table 25  
Estimated Federal Sales Tax Yield From the Petroleum and Coal Products Industries  
for the Year 1960  
(millions of dollars)

Industries	Establishments	Selling Value of Shipments	Exempt Shipments					Taxable Shipments	Adjustments	Taxable Value	Tax Yield
			Exports	To Manufacturers	Building Materials	Fuel for Heating	Total Exemptions				
Petroleum refining	44	1,148.9	9.4	50.4	-	373.6	433.4	715.5	-	715.5	78.7
Lubricating oils & greases manufacturers	16	26.1	-	-	-	-	-	26.1	10.4	15.7	1.7
Other petroleum and coal products manufacturers	36	22.9	-	-	15.0	1.1	16.1	6.8	.3	6.5	.7
	<u>96</u>	<u>1,197.9</u>	<u>9.4</u>	<u>50.4</u>	<u>15.0</u>	<u>374.7</u>	<u>449.5</u>	<u>748.4</u>	<u>10.7</u>	<u>737.7</u>	<u>81.1</u>

Table 26

Estimated Federal Sales Tax Yield from Chemical Industries  
for the Year 1960  
 (millions of dollars)

Industry	Establishments	Selling Value Shipments	Exempt Shipments			Other Statutory Exemptions	Total Exemptions	Taxable Shipments	Adjustments	Taxable Value	Tax Yield
			To Manufacturers	Machinery and Apparatus	Building Materials						
Explosives and ammunition manufacturers	12	67.1	.3	-	45.2	-	45.5	21.6	.8	20.8	2.3
Mixed fertilizers	42	45.9	-	-	-	45.9	45.9	-	-	-	-
Plastics and synthetic resin manufacturers	33	128.7	49.7	66.1	-	-	115.8	12.9	.7	12.2	1.3
Pharmaceuticals and medicines manufacturers	198	164.9	5.7	-	-	51.3	37.0	127.9	14.1	113.8	12.5
Paint and varnish manufacturers	139	147.5	.9	-	135.0	-	135.9	11.6	.6	11.0	1.2
Soap and cleaning compound manufacturers	134	139.3	.1	3.6	11.3	-	.3	15.3	124.0	3.7	120.3
Toilet preparations manufacturers	84	67.2	.4	-	-	-	.4	66.8	13.6	53.2	5.9
Industrial chemicals manufacturers	151	450.0	25.8	399.1	-	-	424.9	25.1	.7	24.4	2.7
Printing ink manufacturers	33	17.4	.1	17.3	-	-	17.4	-	-	-	-
Other chemical industries	337	145.6	3.4	52.2	-	4.6	14.0	71.4	.7	67.7	7.4
	<u>1,143</u>	<u>1,373.6</u>	<u>86.4</u>	<u>538.3</u>	<u>56.5</u>	<u>139.6</u>	<u>91.5</u>	<u>461.3</u>	<u>37.9</u>	<u>423.4</u>	<u>46.5</u>
	<u><u>=====</u></u>	<u><u>=====</u></u>	<u><u>=====</u></u>	<u><u>=====</u></u>	<u><u>=====</u></u>	<u><u>=====</u></u>	<u><u>=====</u></u>	<u><u>=====</u></u>	<u><u>=====</u></u>	<u><u>=====</u></u>	<u><u>=====</u></u>

Table 27

Estimated Federal Sales Tax Yield from Miscellaneous Manufacturing Industries  
for the Year 1960

(millions of dollars)

Industries	Estab- lish- ments	Selling Value of Ship- ments	Exempt Shipments				Other Statu- tory Ex- emptions	Total Exem- ptions	Tax- able Ship- ments	Ad- just- ments	Tax- able Value	Tax Yield
			To Manu- fac- tu- rers	Appli- ances	Ser- vices	Machi- nery and Appli- ances						
Instruments manufacturers	87	103.4	13.3	-	56.5	13.5	-	83.3	20.1	1.0	19.1	2.1
Clock and watch manufacturers	34	16.1	11.1	-	-	-	-	1.1	15.0	2.0	13.0	1.4
Orthopaedic & surgical appliances manufacturers	37	2.5	1.1	-	-	-	-	-	1.1	2.5	.1	.5
Ophthalmic goods manufacturers	44	6.9	-	-	-	-	-	-	5.8	.2	5.6	.6
Dental laboratories	499	12.1	-	-	-	12.1	-	12.1	-	-	-	-
Jewellery & silverware manufacturers	228	55.7	2.0	8.3	1.3	-	-	11.6	44.1	5.9	38.2	4.2
Broom, brush & mop manufacturers	100	20.8	.2	.2	-	-	.4	20.4	5.5	19.9	2.2	2.2
Venetian blind manufacturers	77	4.0	-	-	.5	.5	1.0	3.0	1.0	2.0	.2	.2
Plastic fabricators	250	88.0	2.3	40.2	.2	.4	43.1	44.9	2.2	42.7	4.7	4.7
Sporting goods industry	109	37.9	3.8	-	-	.5	4.3	33.6	3.4	30.2	3.3	3.3
Toys and games industry	72	25.4	1.3	-	-	-	1.3	24.1	2.4	21.7	2.4	2.4
Fur dressing & dyeing industry	17	6.8	1.2	5.6	-	-	6.8	-	-	-	-	-
Signs and displays industry	390	47.0	-	-	11.9	-	11.9	35.1	8.2	26.9	3.0	3.0
Button, buckle & fastener industry	45	14.1	.2	11.1	-	-	-	11.3	2.8	.1	2.7	.3
Candle manufacturers	19	3.0	-	-	-	-	-	-	3.0	.6	2.4	.3
Hair goods manufacturers	13	1.0	-	.3	-	-	.3	.7	-	.7	.1	.1
Artificial flowers & feathers manufacturers	35	3.5	-	.9	-	-	.9	2.6	.1	2.5	.3	.3
Model & pattern manufacturers	92	8.7	-	-	6.8	.1	-	6.9	1.8	-	1.8	.2
Musical instruments, sound recording industry	29	19.7	1.0	-	-	-	-	1.0	18.7	.9	17.8	2.0
Typewriter supplies manufacturers	10	6.6	-	2.0	-	-	-	2.0	4.6	.2	4.4	.5
Fountain pen & pencil manufacturers	20	13.9	.7	-	.1	-	-	.8	15.1	1.8	11.3	1.2
Smokers' supplies manufacturers	13	2.2	-	-	-	-	-	-	2.2	.1	2.1	.2
Stamp and stencil manufacturers	70	8.1	-	-	4.0	-	-	4.0	4.1	.2	3.9	.4
Stationery, art goods, etc., manufacturers	95	5.7	-	-	-	-	-	-	5.7	1.2	4.5	.5
Umbrella manufacturers	8	1.1	-	-	-	-	-	-	1.1	-	1.1	.1
Artificial ice manufacturers	46	2.6	-	-	-	-	-	2.6	2.6	-	-	-
Miscellaneous industries	54	22.2	-	8.9	-	-	2.3	11.2	11.0	.6	10.4	1.1
	2,493	539.0	28.2	77.5	67.5	40.4	5.4	219.0	320.0	32.7	287.3	31.6

1/ Building materials.

Table 28  
Sources and Classification By Industry for Shipment Values

Industries	D.B.S. Publications Number(s)	D.B.S. Standard Industrial Classification Code No.
Food producers industries		101 to 139
Beverage manufacturers	32 - 205, 206, 208, 225	141 to 147
Tobacco products industries	32 - 225,	151, 152
Rubber industries	33 - 206,	161 to 169
Leather industries	33 - 202 to 204	172 to 179
Textile industries	34 - 205, 207, 208, 209, 210, 213, 219, to 221	183 to 229
Knitting mills	34 - 215	231, 239
Clothing industries	34 - 212, 214, 216, 217, 218	243, to 249
Wood industries	35 - 203 to 206, 208 to 209	251 to 259
Furniture & fixture industries	35 - 202, 211 to 214	261 to 268
Paper and allied industries	36 - 204 to 208	271 to 274
Printing and publishing industries	36 - 203, 209, 212	286 to 289
Primary metal industries		291 to 298
Metal fabricating industries		201 to 309
Machinery industries	42 - 202, 207, 208, 210, 214, 216	311 to 318
Transportation equipment industries	42 - 203, 205, 206, 209, 211, 212	321 to 329
Electrical products industries	43 - 201, 203, to 210, 217	331 to 339
Non-metallic mineral products industries	44 - 201 to 210, 214, to 216	341 to 359
Petroleum and coal products industries	45 - 205 - 207	365, 366
Chemical and chemical products industries	46 - 201, 207	371, to 379
Miscellaneous manufacturing industries	47 - 201 to 210	381 to 399