

# Business

## Global puts bite on pet food costs

### New Mississauga outlet keeps tails wagging

By JOHN CHALLINOR  
Times staff writer

Global Pet Foods owner Morris Manna's bite on the pet food market is worse than his bark.

Manna, who started Global three years ago out of a warehouse at the corner of Finch and Dufferin in Toronto with very little money but eight years experience in supermarket retailing, says the secret of his successful operation is really no secret.

"I use a strict wholesale concept, thus keeping my overhead very low," he said. "I operate out of warehouse facilities, I don't use anything but warehouse shelving to display my goods, I buy large, fresh quantities of stock, I use the self-serve concept and I know my business."

Manna's concept, also being employed at his second location at 1515 Matheson Blvd., Unit B-3 in Mississauga, represents a 10 to 15 per cent saving to the pet food buyer.

For example, a can of Romar 90 dog food costs 43 cents this week in the supermarket but 35 cents at Global. Similarly, Miss Mew catfood costs 24 cents at Global but is 31 cents at most supermarkets.

During the recent Mississauga grand opening, Manna was selling the Romar product at 29 cents a can while Miss Mew sold out at 21 cents.

"I sell a large amount of pet food, so the products I get from the food companies are always fresh and of a wider variety than my competitors," Manna said. "As a matter of fact, I've had to put some food in storage because it was still warm."

Manna's wide variety includes every conceivable Canadian brand of pet food, Wayne dog food from the U.S., charcoal biscuits for "doggy breath", prescription diet pet food, rawhide bones for dogs and a premium line of animal accessories.

The 28-year-old entrepreneur of the pet set also sponsors cat shows across the province to showcase his business.

But, he also does it because he is a cat lover.

"I know what pets like because I have pets of my own," he said. "If I don't like the product, I won't buy it and I won't put it in my warehouse."

Manna is building a regular clientele in Mississauga and across the province by recording the names of his customers and putting them on a special mailing list.

He is committed to changing his warehouse stock every two weeks and does so by offering his regular customers specials every week and clearance specials whenever certain stock builds up beyond what is necessary.



KEN KERR/THE TIMES

Morris Manna is finicky about keeping pet food prices low

## Panasonic introduces unique equipment

Panasonic, which opened its headquarters in Mississauga one month ago, introduced a complete and unique line of lightweight, portable color camera equipment Monday.

The new products are readily adaptable for industrial, commercial or media communications use.

The new system is made up of five parts — excluding three varieties of color cameras.

The package includes an Omnivision II VHS video cassette recorder, an interface adaptor for editing one-

half inch VHS tapes and three-quarter inch cassette material, an Omnivision II VHS color portable VCR, a compact VHS video cassette recorder-player and a camera that can double as a studio camera.

Called the WV-3800, this camera can interchange with the WV-3310 portable camera or the WV-3300 portable camera, depending on the type of recorder coupled with either camera.

None of the cameras weigh more than 10 lbs.

## Declaring your parents as dependents

Many taxpayers are uncertain as to when they may claim a deduction in computing their taxable income for amounts spent on supporting their parents.

The Income Tax Act provides that in computing taxable income, an individual may deduct an amount he spent during the year for the support of his parents or grandparents, if they are dependent on him because of mental or physical infirmity. For 1978 the amount that may be claimed may not exceed \$840 less the amount by which the dependent's yearly income exceeds \$1,620. This deduction may be made in respect of dependent parents or grandparents regardless of country of residence.

In one reported case a man sent \$1,174 to his parents in India in 1974 and claimed the deduction for parental support. During that year however, the father had an income of \$10,469 rupees (approximately \$1,200), owned a car and two-bedroom apartment. His mother had no income. Both parents were in good health. When the taxpayer deducted the amount

sent to his parents, the deduction was disallowed on the basis that the parents were not dependent on him for support.

In reviewing the parents' circumstances, the Tax Review Board dismissed the taxpayer's appeal and agreed with the conclusions of the Minister of Revenue that the taxpayer's parents were not in fact dependent on him for support.

In a second case a taxpayer sent \$540 to his parents and deducted the amount from his income. His mother was 76 and his father 81. Their only income was a British old age pension of \$1,500 a year. When the Minister of Revenue disallowed the deduction,

### Tax tips

Anthony J. Canale



the taxpayer also appealed to the Tax Review Board. It was held, however, that the funds were necessary for the support of the taxpayer's parents and the taxpayer's appeal was allowed.

#### DEPENDENCY IMPORTANT

The decision on these two cases turned on the question of whether the parents were dependent on the taxpayer. The tax legislation provides that the parent need not be totally dependent on the taxpayer for support in order to qualify the taxpayer for a deduction. Partial dependence is sufficient.

A taxpayer is entitled to an exemp-

tion for his parent only to the extent that he has actually supplied the necessary maintenance or the necessities of life to the dependent. For example, a child would be entitled to a deduction in respect of food, lodging, clothing or medical care actually supplied by him for an elderly parent who is unable to support himself wholly and lives with him.

It should be noted that the other condition is that the parent must be dependent on the child by reason of mental or physical infirmity. Although not required to be filed with the taxpayer's tax return, the taxpayer must be prepared to submit a statement signed by a qualified medical practitioner certifying the nature and duration of the infirmity. Normally if the parent is over 65 years of age this certificate is not required.

#### NON-RESIDENT

If a deduction is made in respect of non-resident parents, the documentation supporting the claim is necessarily more detailed. Form T1E-NR, "Declaration of Support of Non-

Resident Dependent", must be filed with the tax return accompanied by proof of amounts contributed in support of the parent. This proof may take the form of cancelled cheques and receipts from the post office or the bank for money orders. Where goods are sent to a non-resident parent, receipts from private agencies established for transferring goods is acceptable provided that the receipts disclose the nature of the goods. It should be noted that only the value of those goods which are compatible with the concept of support will be recognized. In other words, luxury items do not qualify as support.

Many taxpayers appear to be missing the opportunity to deduct amounts contributed towards the support of their parents. Provided that a parent's income is less than \$2,460 the taxpayer should be able to deduct some amount in respect of his contributions towards the support of his parents.

Mr. Canale is a partner in the firm of D'Angela, Sorrenti, Canale and Palombo.