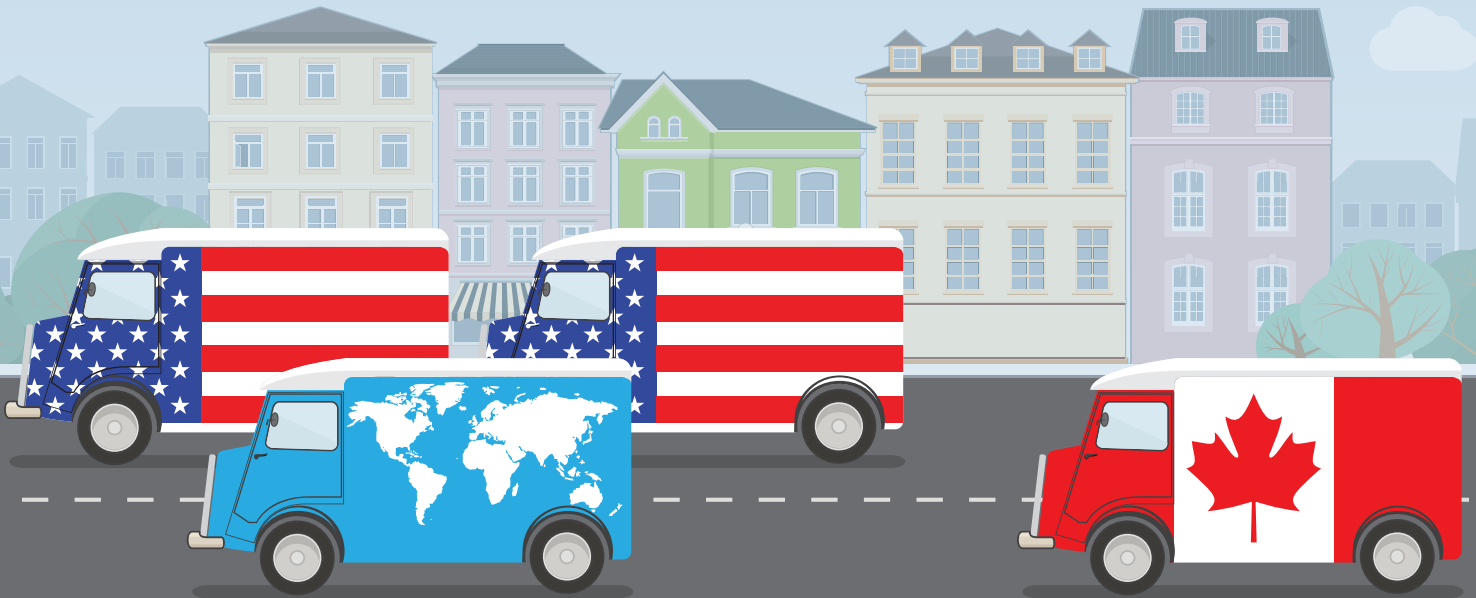


THE DE MINIMIS DISADVANTAGE

The Canadian Government is being pressured to **increase the maximum** value of goods a foreign online store can ship into Canada **without paying taxes** from \$20 to \$200.



If this happens, retailers in Canada will be at a **HUGE DISADVANTAGE**:

1

Canadians will pay up to **15% more** when buying in Canada vs. from a foreign online seller

3

Fewer goods sold will mean **significantly less government revenue**

2

Canadians will shop in Canada **less often**

4

Canadian retail jobs **will disappear**