

- (89) Co-op Atlantic  
Section 128(1)(a)(vi) could be amended by removing the phrase "not exceeding 5" to recognize the unique characteristic of co-operative ownership and reduce the impact of administering the GST.
- (90) Co-op Retailing System in Western Canada  
The legislation should be amended so the tax is visible on all invoices. Transitional credits should be available to all businesses regardless of size and tax should be removed from all food. Implementation should be delayed until April 1991 to allow for preparations.
- (91) Consulting Dietitians of Canada  
Dietitians practising in the private sector should be classified as tax exempt.
- (92) Consumers' Association of Canada  
Fundamentally opposed to consumption-based taxes. The government should consider delaying the January 1, 1991 GST implementation date until agreements have been reached with all the provinces which collect sales taxes.
- (93) Council of Quebec Employers  
They support the GST but believe it must be visible and assistance must be given to small businesses to overcome the administrative burden. The federal and provincial governments should agree on a single sales tax.
- (94) Council on Tourism Association  
The Council recommends businesses be provided with tax numbers for their own acquisitions so they are not required to pay GST and collect it back again. The GST should be combined with provincial sales tax systems in order to eliminate bureaucracy. The GST should also be reduced to 3%.
- (95) Hon. Mel Couvelier, Minister of Finance, B.C.  
Mr. Couvelier opposes the GST because it is inflationary and proposes more discussion and involvement of the provinces.
- (96) Cowessess Indian Reservation Number 73  
Indians should not be paying any taxes whatsoever.
- (97) Crisis Centre Working Committee, PEI  
They support it and want the bill passed without delay.
- (98) Don't Tax Reading Coalition  
Reading should be zero-rated.
- (99) Murray Dorin, M.P.  
Mr. Dorin supports the Bill because it will be good for the Canadian economy, adding \$9 billion to national output. He argued that the Senate should not delay the passage of Bill C-62.
- (100) Peter Dungan, Jack Mintz and Thomas Wilson, U. of Toronto  
The GST is complex, not compatible with provincial sales tax systems, not progressive for families earning \$30,000 a year and more, and lacks harmonization with the US.