INDEX 1

Advisory Committee on Federal-Provincial Tax Collection Agreements see Income tax-Federal-provincial tax coordination; Organizations appearing

Angus Reid see Registered Retirement Savings Plans-Canadian Real Estate Association proposal

Appendices

Johnson, Al, "Fairer, Simpler Taxes for Families" presentation to Subcommittee, Dec. 11/91, 3A:1-36

Artists see Income tax-Employment expense deduction

Attewell, Bill (PC-Markham-Whitchurch-Stouffville: Parliamentary Secretary to Prime Minister from September 1, 1993 to August 31, 1994)

Registered Retirement Savings Plans, Canadian Real Estate Association proposal, Committee study, 2:15-7

Automobile technicians

Payment system, flat rate for work performed, 7:14, 24 Shortage, training factor, etc., 7:12 See also Income tax—Employment expense deduction

Automobiles see Vehicles

Babcock, William (Life Underwriters Association of Canada) Registered Retirement Savings Plans, Canadian Real Estate Association proposal, Committee study, 1:28

Baldwin, Susan (Committee Clerk) Procedure and Committee business, Chairman, 8:4

Beauchamp, Pierre J. (Canadian Real Estate Association) Income tax, employment expense deduction and employerowned or leased vehicles, Committee study, 7:5, 16-8, 28 Registered Retirement Savings Plans, Canadian Real Estate Association proposal, Committee study, 1:18

Beaupré, Jacques (Canada Mortgage and Housing Corporation) Registered Retirement Savings Plans, Canadian Real Estate Association proposal, Committee study, 2:4-11, 14, 16-23

Belisle, Pierre (Canadian Automotive Repair and Service

Income tax, employment expense deduction and employerowned or leased vehicles, Committee study, 7:5, 29

Bjornson, David (PC-Selkirk-Red River)

Income tax, quarterly payments, senior citizens, Committee

Blenkarn, Don (PC-Mississauga South)

Guaranteed Income Supplement, 3:19

Income tax, 3:19

Procedure and Committee business

Documents, 3:17-8

M., 3:18

Staff, M. (Harvard), 3:21

Registered Retirement Savings Plans, Canadian Real Estate Association proposal, Committee study, 3:9-10 Tax code, Committee study, 3:17-9, 21

Border communities see Cross border shopping

Border crossing tax see Cross border shopping—Gasoline prices

Bowden, John A. (Life Underwriters Association of Canada) Registered Retirement Savings Plans, Canadian Real Estate Association proposal, Committee study, 1:21-4, 27-33

Boyer, Patrick (PC-Etobicoke-Lakeshore: Parliamentary Secretary to Minister of National Defence from May 8, 1991 to March 23, 1993; Parliamentary Secretary to Minister of Industry, Science and Technology from March 23, 1993 to September 1, 1993; Parliamentary Secretary to Deputy Prime Minister, Minister of Industry, Science and Technology and Minister of Consumer and Corporate Affairs from September 1, 1993 to August 31, 1994) Income tax, 3:35-6, 38-9

Procedure and Committee business, Members, 3:4 Tax code, Committee study, 3:4, 35-6, 38-9

Brown, Robert D. (Advisory Committee on Federal-Provincial Tax Collection Agreements)

Income tax, federal-provincial tax co-ordination, Committee study, 8:4-22

Budget, Feb. 25/92

Legislation, Committee studying, 8:23 See also Income tax-Child tax benefit

Business expenses see Income tax

Canada Mortgage and Housing Corporation

Mortgage insurance Availability, 2:18 Debt ratio, 2:17-8

Defaults, percentage, 2:18

First time home buyers, percentage, 2:19

See also Housing-Downpayments; Organizations appearing: Registered Retirement Savings Plans-Canadian Real Estate Association proposal

Canadian Automotive Repair and Service Institute Role, membership, CARS Council, etc., 7:10, 12-3 See also Organizations appearing

Canadian Bankers Association see Registered Retirement Savings Plans-Canadian Real Estate Association proposal

Canadian Home Builders' Association

Membership, 1:33-4, 36

See also Organizations appearing; Registered Retirement Savings Plans-Canadian Real Estate Association proposal

Canadian housing finance conference see Registered Retirement Savings Plans—Canadian Real Estate Association proposal

Canadian Real Estate Association

Membership, 7:8

See also Organizations appearing; Registered Retirement Savings Plans

Capital gains tax see Income tax

CARS Council see Canadian Automotive Repair and Service Institute

Chain-saws see Income tax-Employment expense deduction

Child tax benefit see Income tax

Child tax credit see Income tax-Child tax benefit

Chouinard, Carole (Committee Consultant)

Income tax

Employment expense deduction and employer-owned or leased vehicles, Committee study, 6:4-6, 8