

- (76) Canadian Veterinarian Medical Association  
Veterinary medical services and drugs should be exempt.
- (77) Allan Candy  
Confectionary with a retail value of \$0.25 or less should be zero-rated. Confectionary sold in sizes of 150g or more and confectionary sold in packages of single servings of more than 5 items should also be zero-rated.
- (78) Carpenters Union  
The GST is regressive, the credits are only partially indexed and it will devastate the housing industry.
- (79) Catholic Diocese of Victoria  
They oppose the GST and want the Senate to reject it. It is regressive and places a great burden on women.
- (80) Centrale des Syndicats Démocratiques  
They support the replacement of the FST but not the GST in particular.
- (81) Century Customs Brokers  
They suggest changes in order that the customs broker does not have to pay GST. GST payment should be the responsibility of the actual importer.
- (82) Ace Cetinski  
The witness is opposed because of the damage it will do the small business sector.
- (83) Christian Science Federal Representative for Canada  
Proposes amendments to Bill C-62. Asking for equal treatment under the law and Bill C-62 for CS practitioners, nurses and sanatoria as enjoyed over the years from Government to that given to medical doctors, nurses, hospitals and other health professions.
- (84) Christmas Tree Council of Nova Scotia  
The GST will bring high administrative costs and a decrease in sales. It will be especially hard on the Maritimes due to the tax on transportation.
- (85) City of Edmonton  
Local governments should be granted tax-free status and all municipal services should be exempt from GST. Implementation should be delayed by 6 months to allow for preparations.
- (86) Coalition Against "Free" Trade  
The witness opposes the tax and wants it blocked. It is regressive, what we need is a more progressive personal income tax system.
- (87) Coinmatic Group  
Bill C-62 contains unreasonable demands on vendors using coin-operated equipment, and silence on problems related to taxation of the Concessionaire industry and operating leases.
- (88) Conference Board of Canada  
They support the GST and believe it has long term economic benefits.