

sold to consumers by itinerant vendors (i.e. persons selling from no fixed place of business) at prices not exceeding the suggested retail selling prices established by the Supplier, and the Supplier and all persons purchasing such goods for resale (the "Vendors") enter into a collection agreement, in prescribed form, with the Minister of National Revenue, for the purpose of the collection and remittance requirements, the Vendors shall be deemed to be employees of the Supplier. Under the terms of the Collection Agreement the Supplier will be deemed to have collected GST in respect of all goods sold by it on an amount equal to the value of the consideration for which the goods are offered for sale at retail. The value of the consideration for which the goods are offered for sale at retail shall be deemed to be not less than the suggested retail selling prices established by the Supplier.

## **Chapter 6: Transportation and Travel**

33. That the claiming process for the foreign tourist rebate be simple and visible. At any point of entrance into Canada, information explaining the rebate system should be available to foreign visitors. The tourist sales tax rebate must be refundable, in Canadian dollars, through mail or refundable immediately at designated points of departure from Canada. The government should remit the GST, through the Duty Free Shops so that tourists can get their rebate instantly and in cash as they leave the country.
34. That, if prepaid by the foreign shipper and as long as a declaration specifies that the transportation services is part of an international continuous movement of goods, the domestic segment of inbound international freight movements be zero-rated, whether there is a second bill of lading or not.
35. That once its financial position is more balanced, the government should consider the advisability of integrating the excise tax on fuel into the GST through the input tax credit system, in order to eliminate the distortions associated with the excise tax.

## **Chapter 7: Real Property**

36. That rebates not be paid to charities, non-profit organizations and selected public sector organizations for taxes paid on real property acquisitions or by application of the self-supply rule.
37. That per diem rentals of residential units at a cost of \$20 or less be exempt supplies.
38. That, where the value of a commercial property exceeds \$1 million, the purchaser, rather than the vendor be required to remit the tax. The vendor should, in these cases, be required to notify Revenue Canada of the sale by sending a form to this effect.