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## Bill C-62,

An Act to amend the Excise Tax Act, the Criminal Code, the Customs Act, the Customs Tariff, the Excise Act, the Income Tax Act, the Statistics Act and the Tax Court of Canada Act

## Thirteenth Report

Standing Senate Committee on Banking, Trade and Commerce

Honourable Sidney L. Buckwold Chairman

Honourable Jean-Marie Poitras Deputy Chairman

Honourable Michael Kirby Member, "Steering Committee"

September 1990