

APPENDIX "J"



CANADA

STANDING JOINT COMMITTEE
FOR THE SCRUTINY OF REGULATIONS

c/o THE SENATE, OTTAWA K1A 0A6
TEL: 995-0751
FAX: 943-2109

JOINT CHAIRMEN

SENATOR NORMAND GRIMARD, Q.C.
DEREK LEE, M.P.

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COMITÉ MIXTE PERMANENT
D'EXAMEN DE LA RÉGLEMENTATION

a/s LE SÉNAT, OTTAWA K1A 0A6
TEL: 995-0751
TÉLÉCOPIEUR: 943-2109

CO-PRESIDENTS

SÉNATEUR NORMAND GRIMARD, C.R.
DEREK LEE, DÉPUTÉ

VICE-PRESIDENT

DOUG FEE, DÉPUTÉ

October 15, 1991

Mark L. Jewett, Q.C.
Assistant Deputy Minister,
Legal Services,
Department of Finance,
L'Esplanade Laurier,
140 O'Connor Street,
OTTAWA, Ontario
K1A 0G5

Dear Mr. Jewett:

Our File: SOR/91-51, Streamlined Accounting (GST)
Regulations

I have reviewed the referenced Regulations and note the following points:

1. Section 4(1)(b)(ii)

This provision refers to a registrant who "makes supplies by way of sale of basic groceries and other specified property" through a retail establishment, supplies made through which "do not consist exclusively of supplies of the other specified property, of services or of any combination thereof". If, however, the retail establishment is one through which supplies of basic groceries and other specified property must be made, how could it ever then be the case that supplies made through that establishment would consist exclusively of "the other specified property, of services or of any combination thereof"?

2. Section 10(b)(i)

This provision fails to specify whether the "threshold amount" referred to is the "basic threshold amount" or the