

(55) Canadian Exporters Association
They support the Bill but are concerned about goods which will be imported for re-export, currently, such items are exempt.

(56) Canadian Federation of Independent Business
The witness opposes the GST and wants it delayed for up to a year so a more harmonized tax system may be agreed upon. The Bank of Canada could then curtail inflationary pressures and reduce interest rates.

(57) Canadian Federation of Students
They oppose the GST because the credit is inadequate and post secondary institutions which specialize in courses requiring above average purchases of equipment will be hard hit.

(58) Canadian Furniture Leasing
Accepts GST if, and only if, companies price their goods and services fairly and that the GST be equal to all sectors of the economy without providing loopholes.

(59) Canadian Hospital Association
GST will cause administrative burden, compromised cashflow and inequitable treatment of different types and levels of health care facilities. Recommends adoption of a uniform GST approach for all non-profit facilities and agencies at zero-rating.

(60) Canadian Importers Association Inc.
The Association wants the following changes made: restore the rate of inventory rebate to equal the rate of FST paid by importers; provisions must be made to extend the terms of payment of GST by importers to 30 days from the date of importation; customs brokers should be accorded protection under Section 237 similar to the bad debt protection provided to a vendor.

(61) Canadian Institute of Chartered Accountants
They advocate a multi-stage sales tax.

(62) Canadian Jewellers Association
Concerned with the Minister of Finance's proposal to replace the existing MST with the GST while leaving the manufacturer's excise tax on jewellery. That will create administrative problems and higher costs for the jewellery industry. Supports anyway the proposal to replace the existing MST with GST.

(63) Canadian Labour Congress
They oppose the GST and want it rejected. It is regressive and the tax credits offer no protection. Instead we should increase income tax on high and very high income earners.

(64) Canadian Long-Term Care Association
The long-term care sector should be free of the GST, if not, then the rebate for long term care facilities should be set at a level which does not increase their federal sales tax burden. The list of tax-free goods should be re-examined.