

acquired to enable them to earn their commission income. The input tax credits should only be available to the extent that all expenditures or outlays in a given year do not exceed the commission income for the year.

83. That full GST input tax credit be allowed for meal and entertainment expenses, and for passenger vehicles purchased or leased, including those purchased or leased by self-employed individuals, partners and persons meeting the criteria of paragraph 8(1)(f) of the *Income Tax Act*. If the Minister deems it advisable to make appropriate adjustments because of the personal consumption component, the changes should be made by amending the *Income Tax Act*. The Income Tax complications should not be added to the legislation implementing the Goods and Services Tax.
84. That the GST not apply to pari-mutuel betting.
85. That GST not apply to provincial lotteries.
86. That a notional input tax credit be allowed to registrants for the purchase from non-registrants of used appreciating goods as defined in paragraph 54(e) of the *Income Tax Act*, such as coins, stamps, art and other collectibles, or as may be prescribed. The Committee further recommends that notional input tax credits be payable only upon the registrant establishing through sales documentation or other evidence satisfactory to Revenue Canada that the tax remitted by the registrant on the sale of the used appreciating good is equal to or greater than the notional input tax credit in respect of the same used appreciating good.