

Understandably, the Government has failed to produce any... Also, the studies which show conclusively or otherwise, that the... GST is the best alternative to the PST... This Committee acknowledges that the current PST is... flawed and should be replaced but it does not believe... that introducing a new sales tax as a replacement for the... GST is the correct way to proceed... such time as a thorough comparison can be made between... the GST and the alternatives, it would be prescriptions...

even less, to proceed with such a major change in tax... legislation... the Committee and Government are also involved in... the Committee has not yet received the report... CONCLUDING RECOMMENDATION

It is for all these reasons that the Standing Senate... Committee on Banking, Trade and Commerce considers that... Bill C-51, an Act to amend the Excise Tax, 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, should not be proceeded with... in the Senate...

DISSENTING OPINION... The members of the Committee who support the Government... are not in agreement with this recommendation and hope... that the Senate should Bill C-51 without amendment...

So far, the Government's strategy in protecting the... has failed miserably... the Government has failed to... the Government has failed to... the Government has failed to...