

Also representing the Conservative Party was René Soetens, Member of Parliament for the riding of Ontario. Mr. Soetens is a former business executive with Co-Steel in Whitby;

Pat Sobeski, Member of Parliament for Cambridge, Ontario is a former officer with Canada Trust;

Clément Couture, Member of Parliament for Saint Jean, Quebec is a former business development officer with the City of Saint Jean;

Yvon Côté, Member of Parliament for Richmond-Wolfe, Quebec is a former teacher; and Lee Richardson, Member of Parliament for Calgary Southeast, Alberta, who has been active for a long time in political affairs is a former businessman.

Assisting the Progressive Conservatives from time to time as a substitute was Fernand Jourdenais, Member of Parliament for La Prairie, Québec. Mr. Jourdenais is a former businessman.

The Clerk of the Finance Committee, Marie Carrière, organized a very considerable work force to assist the Committee both in the preparation of the documentation and the briefs and organized all of the meetings and attendances. Ms. Carrière is certainly one of the most competent Committee Clerks in the House of Commons Committee Service, and the Finance Committee is fortunate to have her as its Clerk.

Appended to this report are minority views of both the Liberal and New Democratic Parties.

It is the Committee's view that the Committee would like to see provincial participation in the tax. During the Committee's deliberations, as Chairman I was at times able to discuss the matter with provincial treasurers. Clearly, it would be best if we could have one national sales tax; one central administration with the same tax right across the country. Unfortunately, that does not seem to be possible. In the absence of agreement, a federal only Goods and Services Tax is a viable alternative.

In this report we have dealt with as many of the issues as possible. It is the Committee's view that a Goods and Services Tax form of multi-stage sales tax is the best form of taxation to replace the existing federal sales tax and that the tax ought to be legislated in accordance with the views of the Committee as determined by the evidence before the Committee and set out in this report.

A number of people coming before the Committee and making representations to Parliamentarians have complained about the high cost of government and have demanded that government tailor its expenses to its revenue. In this regard, the enormity of the federal deficit was brought to our attention time and again.