

(44) Canadian Association of Customs Brokers
They recommend that, in the case of bad debts, brokers should be allowed to claim an input tax credit on the amount owing once it has been written off a broker's books. Also, the Accounting for Imported Goods and Payment of Duties Regulations should be amended to increase the time period for remitting accounts owed to government.

(45) Canadian Association of National and Provincial Taxpayers
The association wants a law stating that all future increases in total federal revenue must be exceeded by reductions in overall expenditures until the budget is balanced.

(46) Canadian Association of Occupational Therapists
The GST adversely affects health care services for many Canadians in low income groups and the list of medical devices to be tax-free is incomplete. Simpler alternatives to the tax credit system must be considered.

(47) Canadian Association of Social Workers
The Act should be amended so that social workers are exempt.

(48) Canadian Association of University Teachers
Day care services should be zero-rated. The Association does not agree with the decision to limit exempt status in the area of education to credit courses, courses for entry into regulated professions and second language training.

(49) Canadian Association of Wholesale Sales Representatives
Clothing should be exempt.

(50) Canadian Construction Association
Although the non-residential construction industry feels they will benefit under the GST, they are opposed to the difference in the tax treatment of work performed in the MUSH sector by in-house work forces. This distortion should be eliminated.

(51) Canadian Co-operative Association
Recommends that the concept of closely related groups be expanded to include situations where groups of co-operatives own a central wholesaler.

(52) Canadian Cosmetics, Toiletry and Fragrance Association
They want the same effective rebate on inventory as that being extended to the automobile industry.

(53) Canadian Council of Social Development
The Council opposes the GST because it is regressive. We should lower the rate and increase personal income tax to meet the administration costs.

(54) Canadian Dietetics Association
Dietitians should be tax-exempt.