

- (33) Professor Robin Boadway
GST is not a good tax for Canada for 2 reasons: federal government should maintain a dominant position in the direct tax field; and it is a very difficult tax to administer on a multi-jurisdictional basis.
- (34) Ross Bragg, Finance Critic, Liberal Party, N.S.
The GST is inflationary and hard on small business. It will deter foreigners and Canadians from visiting the Maritimes.
- (35) Brewers Association of Canada
The witness supports the replacement of the FST in principle but suggests changing the time of payment for excise duty to the same time as the GST.
- (36) Brooks & McQuaig
Instead of the GST, the government should eliminate the MST, maintain current excise taxes and recover lost revenue through the corporate and personal income tax system.
- (37) Business Council of B.C.
They support the GST but believe it should be amended so as to satisfy the public.
- (38) Business Council on National Issues
GST will go a long way toward achieving the key objectives of state two of tax reform outlined in 1987. Urges the Senate to pass Bill C-62.
- (39) CAW-Canada
Calling on the Senate to block the implementation of this tax so that a wider consultation and investigation can be made of equitable and workable alternatives to the GST.
- (40) C.D. Howe
They generally support the GST but it must be visible and northerners should have a credit. It has an overall favourable impact because it removes tax on business inputs.
- (41) C.W.F. Bunting
A more equitable tax system is needed. Instead of the GST, a single percentage income tax should be established. The FST should be maintained.
- (42) Cameco - A Canadian Mining and Energy Corporation
They want uranium products zero-rated.
- (43) Canadian Actors' Equity Association
They oppose the GST and want it blocked. A more progressive income tax system is suggested, otherwise exemptions must be made for those who derive their livelihood from the artistic and cultural sector.