

from over 300 witnesses and consulted more than 300 organizations and individuals. This detailed study followed two special tax review committees, two major government studies and two Royal Commissions stretching back over a period of 50 years.

Your Association has worked tirelessly to express its support for tax reform by appearing before both the House of Commons and Senate committees, meeting with Department of Finance and Revenue Canada officials, and making presentations to federal and provincial Finance Ministers.

Your advocacy and support for the GST is another good example of how government and business must remain above partisan politics and work closely together to ensure that Canada makes the right moves to enhance our global competitiveness. Your support is welcome and we urge you to continue to make your views known as the GST enters its final approval stage.

It is unfortunate that some members of the unelected Senate do not share your desire for tax reform and are creating an unprecedented constitutional crisis by attempting to block the will of a recently re-elected majority government.

In a democracy, tax reform is rarely a popular topic. But we must do what is right, even if it may be unpopular at times.

I know that many of you are attempting to negotiate contracts that will involve transactions in the coming year. The uncertainty caused by recent actions in the Senate is no doubt making it difficult to price your goods and services competitively.

The uncertainty the Senate is creating in the exporting community is unacceptable and cannot continue. We firmly believe that, to increase our competitiveness abroad, the GST must be in place by January 1st.

We are willing to take the heat and provide the leadership that is required to get the job done. We know where we are going and we intend to proceed.

The partisan politics of an unelected few will not be allowed to dictate the national agenda. Particularly when they offer no alternative proposal to eliminate the costly Manufacturers' Sales Tax.

The GST debate is similar in many ways to the FTA debate. The interests of Canadian exporters are once again being threatened by those who refuse to recognize the relationship that exists between global competitiveness and the national interest.

Another major economic initiative to enhance Canada's competitiveness is our Labour Force Strategy. This strategy recognizes that our competitors are actively training their workers and improving their skills. To compete, we must constantly upgrade the work skills of our labour force.