

### Chapter 3: Administrative issues

4. That, the federal government reiterate its support for a national sales tax and offer to establish the National Sales Tax on a partial basis as soon as three or four provinces, with a substantial population, are prepared to take part.
5. That, the design of the Goods and Services Tax should continue to be structured to make it relatively easy for the provinces to take part.
6. That, the federal government should maintain its target of January 1, 1991 for the introduction of the Goods and Services Tax.
7. That the federal government and the provinces should explore all possible means to reduce sales tax collection costs and paper burden through joint collection of tax and auditing, through delegation of collection from one level of taxing authority to another, and through other forms of co-operation.
8. That, the federal government should begin developing plans, with the assistance of any interested provinces, for the creation and operation of a joint national sales tax collection agency to be responsible for collection of a National Sales Tax at such time that a substantial number of provinces had joined in a national sales tax.
9. That, no attempt should be made by the federal government to have the provinces change their present practice, whereby provincial sales tax is computed on top of the price of goods and services, including the federal sales tax or Goods and Services Tax.
10. That, the provinces should, however, be encouraged to develop a uniform standard for how Provincial Sales Tax should be applied to the price of goods and services which are also subject to Goods and Services Tax.
11. That, retailers should be required to inform consumers by signs and other means as to whether prices of goods or services in a retail establishment are quoted including or excluding Goods and Services Tax, but there should be no requirement that prices be quoted pre-tax with Goods and Services Tax added separately.
12. That, the federal government should continue efforts to get the provinces to join in a national sales tax, as this is the ultimate means of resolving the issues of double-taxation and of lack of visibility of the Goods and Services Tax.