

- (113) Fishermen, Food and Allied Workers
Fishermen with sales of \$30,000 will incur extra costs in administering the GST.
- (114) Flowers Canada/Fleurs Canada
The witness wants the compliance burden on retail florists reduced and says wire orders should be taxed only at the point of sale.
- (115) Fraser Institute
Food should be taxed and the rate dropped to 5%. The tax should also be visible and a Tax Limitation Clause should be included to ensure the rate won't be increased without the legislation being submitted in its entirety to the House.
- (116) Funeral Service Association of Canada
Prepaid funeral arrangements should not be subject to GST at the time the arrangement is made. Cremation and burials should be tax free.
- (117) Galerie Walter Klinkhoff
Since many investment vehicles and heritages are being zero-rated for GST, original fine art should be too.
- (118) Professor Gillespie
The GST will aid in the fight against the deficit.
- (119) Global Economics
GST will weaken the economy by raising interest rates and lowering consumer spending. GST is regressive. The sales tax credit should be elevated, the income threshold levels should be fully adjusted to inflation, the GST rate should be reduced to 5% and a corporate surtax should be levied.
- (120) Goodman & Carr
The government should make supplies to all registrants free of tax. Food should be taxed. GST should not be imposed on land. Federal and provincial governments should co-operate in the administration of the tax.
- (121) Governor, Bank of Canada
The GST is expected to exert a one-time increase in the price level. The Bank will be watching prices closely, if they rise, it will move to address these increases.
- (122) Greater Summerside Chamber of Commerce
They support the GST and urge quick passage of the bill.
- (123) Green Forest Lumber Ltd.
Not opposed to the application of GST on its canadian purchases which are sold in the canadian market; but opposed to paying GST on its canadian purchases which are exported.
- (124) Guide Outfitters Association of B.C.
Services of guide outfitters, when consumed by non-Canadians, should be recognized as an export service and zero-rated accordingly.
- (125) Heather's Heritage Haven Ltd.
Antiques and used goods should be exempt from GST.