

56. That the exemption from GST for supplies at nominal consideration provided by charities and non-profit organizations should remain as proposed in the Technical Paper.
57. That the federal government should develop information packages with private sector suppliers and with associations in the charitable and non-profit sectors to help ensure that make-or-buy decisions in public-sector organizations are not distorted by lack of knowledge about the GST and rebate systems.
58. That recreation programs provided by public sector bodies should be exempt from GST for teenagers as well as for children, and for this purpose the qualifying age should be 18 and under, rather than under 14 as proposed in the Technical Paper.
59. That the federal government should cooperate closely with sports federations and other sports organizations to resolve administrative and compliance problems created by the introduction of the GST.
60. That federal support for national sports organizations should be increased in the early 1990s if it appears this is needed to maintain the standard of Canada's national sport program under the GST.
61. That revenue Canada should clarify through an interpretation bulletin the status of sponsorships by business of sports and cultural activity. The charging of GST on sponsorships should be optional unless they provide the sponsor with a substantial and direct commercial benefit.
62. That where services are provided to a group of charities or non-profit organizations by a related organization, or an umbrella organization that is set up for that purpose and certified by the Minister of National Revenue, these supplies should be exempt from GST.
63. That the federal government make special grants to the Canada Council and other agencies supporting the arts beginning in 1991, to the extent that this may be needed to offset any serious problems created for arts organizations through the introduction of the GST.
64. That to simplify the administration of GST in relation to contracts with artists and performers, the government permit producers and arts organizations to deduct GST that is payable on these contracts at source in a manner similar to the deduction at source of income tax.