INDEX

Federal-provincial tax co-ordination see Income tax

Finance Department see Organizations appearing; Registered Retirement Savings Plans—Canadian Real Estate Association proposal

Finance Minister see Income tax—Quarterly payments; Registered Retirement Savings Plans—Canadian Real Estate Association proposal

Flat tax see Income tax

Fontana, Joe (L-London East)

Construction industry, 2:36

Housing, 2:6, 8

Procedure and Committee business

Meetings, 2:40

Reports to House, 2:40; 4:6-7

Registered Retirement Savings Plans, Canadian Real Estate Association proposal, Committee study, 2:8-11, 36-40; 3:7-8, 12; 4:4-7

Food see Cross border shopping

Gasoline prices see Cross border shopping

GICs see Guaranteed Investment Certificates

GIS see Guaranteed Income Supplement

Gold, Murray (Committee of Five Construction Trade Unions)
Registered Retirement Savings Plans, Canadian Real Estate
Association proposal, Committee study, 2:23-37

Goods and Services Tax

Simplicity, 8:10

See also Housing-New homes; Income tax

Goudge, Lary (Canadian Automotive Repair and Service Institute)

Income tax, employment expense deduction and employerowned or leased vehicles, Committee study, 7:5, 14-5, 24-5, 29-30

GST see Goods and Services Tax

Guaranteed annual income see Income tax

Guaranteed Income Supplement

Married/common-law couples, discriminatory treatment, divorce factor, providing one per household, 3:17-9

Guaranteed Investment Certificates see Registered Retirement Savings Plans—Canadian Real Estate Association proposal

Gusen, Peter (Finance Department)

Income tax, employment expense deduction and employerowned or leased vehicles. Committee study, 7:4

Harvard, John (L-Winnipeg St. James) (Individual presentation)

Cross border shopping, 3:26

Housing, 1:37

Income tax, 1:41; 3:18, 31-7

Employment expense deduction and employer-owned or leased vehicles, Committee study, 6:5, 7-9; 7:13, 15-6, 18-20, 24, 30, 32-3

Federal-provincial tax co-ordination, Committee study, 8:4, 6-8, 11-2, 15, 22

Quarterly payments, senior citizens, Committee study, 4:9-11, 13-23; 5:5, 7-13

Harvard, John-Cont.

Procedure and Committee business

Chairman, M., 8:4

Documents, 3:17

Meetings, 2:40; 4:23; 6:9

Members, 3:4

Reports to House, 4:6-7, 20; 5:12

Staff, M., 3:21

Witnesses, 1:41

References

In camera meetings, 9:11

Individual presentation before Committee, 3:31-8

Registered Retirement Savings Plans, Canadian Real Estate Association proposal, Committee study, 1:10-1, 30-1, 36-7, 41; 2:21-2, 29-31, 38-40; 3:10-1; 4:4-7

Tax code, Committee study, 3:4, 17-8, 26, 31-9

Home building industry see Canadian Home Builders'
Association; Registered Retirement Savings Plans—
Canadian Real Estate Association proposal

Home office expenses see Income tax—Employment expense deduction

Housing

Downpayments

5%, 95% mortgages, 1:28, 33, 35-8

Canada Mortgage and Housing Corporation position, 1:35; 2:6, 8

Government announcement, 4:4

See also Registered Retirement Savings Plans—Canadian Real Estate Association proposal

Federal policy, objectives, 2:5

See also Registered Retirement Savings Plans—Canadian Real Estate Association proposal

Financing alternatives, conference, studies, 1:33

First time buyers, profile, 1:37

Home ownership

Rate, 1:37

Role, importance, 2:5

New homes

First time buyers, percentage, 1:36 Goods and Services Tax rebate, 1:39-40

See also Registered Retirement Savings Plans—Canadian Real Estate Association proposal

Income see Guaranteed annual income

Income tax

Business expenses, deductibility, entertainment, travel, etc., 3:38; 4:21-2

Capital gains tax

Lifetime exemption, pooling by married and common-law couples, allowing, 3:16

Principal residences exemption, allowing two principal residences for married and common-law couples, 3:16

See also Registered Retirement Savings Plans—Canadian

Real Estate Association proposal

Child tax benefit, combining child tax credit and supplement with family allowances, Feb. 25/92 budget measure, 3:15-6; 8:13

Complexity, 3:13-5

Corporations, tax system, minimum tax, dividend tax credit, deferred taxes, etc., 8:19-22