

XXVI.	SUMMARY OF RECOMMENDATIONS FOR CHANGES TO BILL C-62	145
	1. Veterinary Services and Medicines	145
	2. Air Transportation Tax	146
	3. Financial Institutions -- <i>de minimis</i> Test	148
	4. Native Peoples	149
	5. GST Credit	150
	6. Education, Books and Periodical Literature	152
	7. Rebate Levels	154
	8. Customs Brokers	155
	9. Land and Real Estate	156
	10. Food and Food Services	157
	11. Simplification of Tax Procedures	160
	12. Anti-avoidance Rule	160
	13. National Sales Tax	160
	14. Antiques	161
	15. Amateur Sports Organizations	161
	16. Recreational Services	162
	17. Television Rights for Amateur Sports Events	163
	18. Implementation of the Tax	163
	19. Electricity	163
	20. Agriculture	163
	21. Municipalities	164
	22. Insurance Industry	166
	23. Psychoanalytic Services	166
	24. Inventory Rebate	167
	25. Automobile Parts	167
	26. Tourism and Travel	167
	27. Canadian Floriculture Industry	169
	28. Bad Debts	169
	29. Exports	170
	30. Limitations on the GST Rate	170
	31. Application to Clothing	170
	32. Co-operatives	171
	33. Health Care	172
	34. Non-taxable Importations	176
	35. Residential Rents	177
	36. Services Provided by Agents	177
	37. Coin-operated Machines	178
	38. Non-resident Foreign Telecommunications Carriers	179
	39. Visibility	180
	40. Funeral Services	182
	41. Transportation Services	182
	42. Jewellery	183
	43. Remembrance Day Poppies and Wreaths	183