- (101) Economic Council of Canada

 They support it but recommend a national tax system to alleviate the administrative burden.
- (102) Edmonton and District Labour Council
 The GST is regressive and inflationary and will hit the tourism and manufacturing sectors hardest. We need to make progressive tax reforms to the existing personal income tax system.
- (103) Edmonton Inner-City Church Committee

 They oppose the tax and want a progressive income tax system and want the loopholes presently available to corporations to be closed.
- (104) Edmonton SE PC Committee on the GST
 The witness is concerned that the GST revenue will not be used to reduce the deficit and recommends a Royal Commission on Taxation.
- (105) Effem Foods Ltd.

 The Bill should be amended so that chocolate confectionaries are excluded from the definition of products that are not basic groceries.
- (106) End Legislated Poverty

 They oppose the GST because it will increase poverty. We should make corporations pay their fair share of taxes by restoring corporate taxes to the 1984 level.
- (107) Episcopal Commission for Social Affairs
 Federal Government has a moral responsibility to promote economic justice by
 reducing the gap that exists between rich and poor. GST should be rejected as
 an unfair tax and be replaced by an alternative set of progressive tax measures.
 - (108) FMACQ Consommateurs du Québec Cesser les études, les négociations et le travail administratif entrepris dans l'application du projet de TPS. La TPS est régressive. L'introduction de la TPS aura un impact inflationniste.
 - (109) Fair Rental Policy Organization of Ontario
 The witness believes the GST will have a negative impact on apartment owners and tenants.
 - (110) Federal Superannuates National Association
 They oppose the GST, it is unfair to senior citizens and the rebates should be fully indexed.
 - (111) Federation of Canadian Municipalities

 Doubts whether administrative machinery will be fully in place by January 1, 1991 to ensure that implementation is achieved easily and without undue stress. It is suggested that postponement of implementation may be appropriate.
 - (112) Federation of PEI Municipalities

 The federation wants the multi-stage tax system to be eliminated, thus removing the various stages of taxes and rebates and one tax to be applied at the point of consumption.