

(12) Alliance of Canadian Travel Associations

The GST should be delayed until July 1991. Flights to the U.S. should be zero-rated and the departure tax should be eliminated. Inbound travel should be treated like an export i.e. exempt. If not, then transportation in Canada should be treated as a rebate item. The minimum claim threshold of \$20 should be reduced to zero.

(13) Amalgamated Clothing and Textile Workers Union

There are many reforms and alternatives to the MST and the proposed GST. Abolish general federal sales taxes, and replace the lost net revenues with a combination of selective sales taxes, wealth taxes, and progressive reforms to the personal and corporate income tax. Senate should reject GST.

(14) American Federation of Musicians

They recommend amending the legislation so musicians are exempt.

(15) AMI Asset Management International

Part V of the Schedule VI should be amended to say that advisory services rendered to non-residents be zero-rated providing the non-resident remains outside Canada through-out the performance of the service.

(16) Professor Kell Antoft

The GST does not take account of property price variations and will have a negative effect on the housing market. A Gross Revenue Tax based on total business revenue generated is an alternative.

(17) Assembly of First Nations

Indians should not pay tax as it is an infringement on their rights under s.35 of the Constitution Act, 1982.

(18) Assembly of Manitoba Chiefs

Registered Indians should be exempt from paying tax on all purchases. Incorporated businesses on First Nations communities should also be zero-rated.

(19) Association of Canadian Car Rental Operators

The witness recommends that the transitional rules be amended to enable owners to recover an estimate of FST contained in certain capital vehicles on January 1, 1991.

(20) Association of Saskatchewan Taxpayers

The Association oppose the GST and want it blocked.

(21) Association québécoise de l'industrie du nautisme

The association supports the GST but wants to make changes to it. The definition of temporary accommodation should be expanded to include dockage and mooring expenses incurred by a foreign boat owner staying in Canada. The FST rebate should be granted in all cases on the basis of the FST paid rather than on the basis of an estimate when the FST can be identified.