

47. That for the purposes of GST, provincial sports federations should be treated on the same basis as registered amateur sports organizations in order that they automatically qualify for 50% rebate of GST paid on their purchases.
48. That a non-profit organization which qualifies for the 50% rebate of GST paid on purchases because it is substantially funded by government should be able to continue claiming the rebate on a monthly or quarterly basis rather than wait to the end of each fiscal year, as proposed in the Technical Paper, provided that it has met the qualifying test for the 12 preceding months.
49. That the government should pay interest on rebates of GST to charities, to qualifying non-profit organizations and to the MUSH sector starting 21 days after filing, rather than starting after 60 days as proposed in the Technical Paper.
50. That commercial supply by charities and non-profit organizations should generally be liable to GST, subject to exemptions such as those which are provided in the Technical Paper.
51. That the Departments of Finance and National Revenue work with charities and non-profit organizations to develop a streamlined approach that would simplify their accounting for taxable supplies under the GST and reduce the related complexity and administrative costs.
52. That the government should issue an interpretation bulletin to clarify that non-profit organizations will not lose their exemption from tax under the Income Tax Act by virtue of engaging in "commercial activity" as defined for the purposes of the GST.
53. That the volunteer exemption proposed in the Technical Paper be amended and clarified to specify that charities will be exempt from charging GST on supplies where all or substantially all (i.e., 90% or more) of the time worked in day-to-day administration and operation of the activity providing the supply is carried out by unpaid volunteers. Alternatively, Revenue Canada should issue an interpretation bulletin to clarify that this is what the volunteer exemption provided under the GST means.
54. That the "volunteer exemption" applied to charities should also be extended to those non-profit organizations which qualify, because of their level of government funding, for a 50% rebate of GST paid on their inputs.
55. That membership fees in non-profit organizations should be exempt from GST where they have a direct cash value that does not exceed \$25 and is less than 50% of the cost of the membership.