



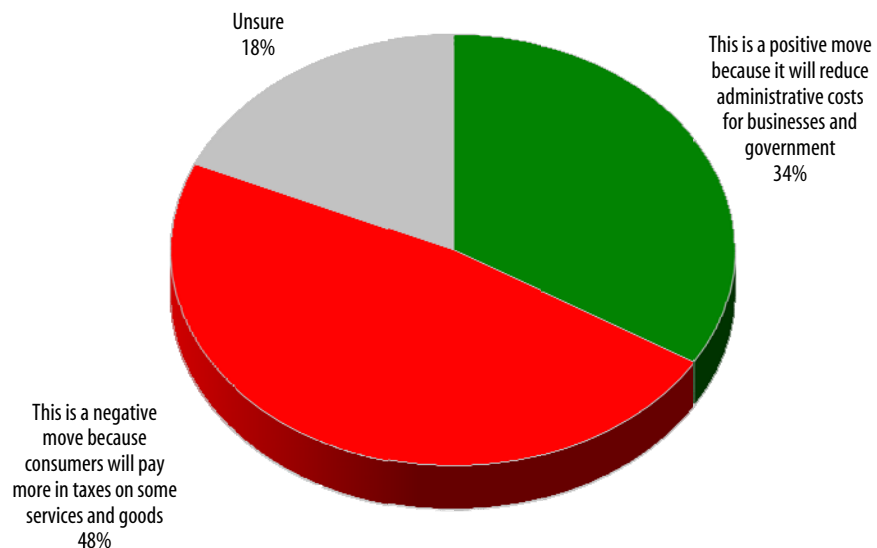
Canadians wary of sales tax harmonization; Ontarians especially so

METHODOLOGY

Between April 25th and April 30th, 2009, Nanos Research conducted a random telephone survey of 1,001 Canadians 18 years and older. A random telephone survey of 1,001 Canadians is accurate plus or minus 3.1 percentage points, 19 times out of 20. Margins of accuracy are wider for subgroup samples. Readers should note that the data was weighted for gender and age to match the Canadian census results. Results should be considered representative of the Canadian population. Results may not add up to 100% due to rounding.

The research was registered with the Marketing Research and Intelligence Association of which Nanos is a Gold Seal Corporate Member.

QUESTION: As you may know the province of Ontario is looking to harmonize its provincial sales tax with the GST. [ROTATE] Some people think this is a positive move because it will reduce administrative costs for businesses and government, others think that this is a negative move because consumers will pay more in taxes on some services and goods. Which of these two views best reflects your personal opinion?



REGIONAL NUMBERS

Response (%)**	Canada	Atlantic Canada*	Quebec	Ontario	Western Canada
	2009Q2	2009Q2	2009Q2	2009Q2	2009Q2
	(n= 1,001)	(n=101)	(n=244)	(n=302)	(n=353)
	%	%	%	%	%
Positive move	34	46	37	23	37
Negative move	48	36	38	67	42
Unsure	18	18	25	10	21
Accuracy	±3.1	±9.9	±6.4	±5.7	±5.3

*Note: Small sample – readers should exercise caution.
 **Percentages may not add up to 100 due to rounding

Media inquiries should be directed to: Nik Nanos at nnanos@nanosresearch.com or (613) 234-4666 x237. Visit the Nanos website to sign up for instant email updates at www.nanosresearch.com.



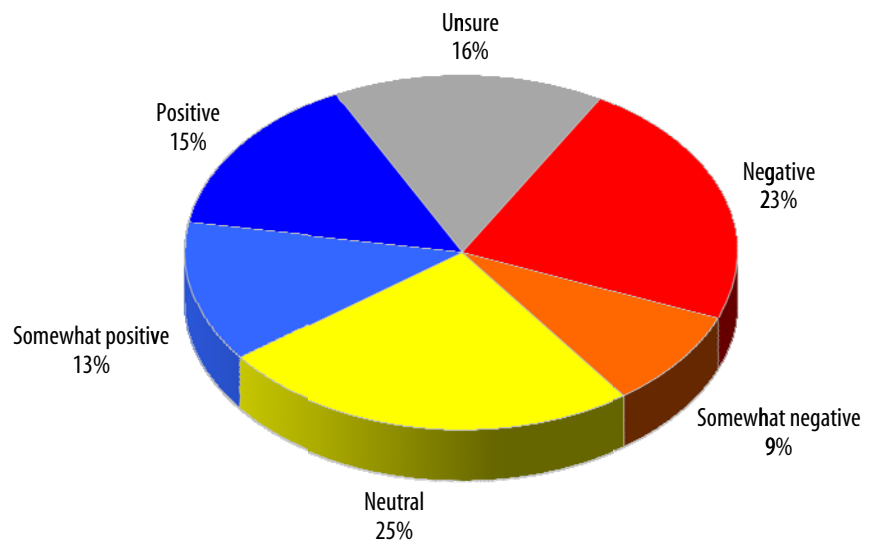
Canadians divided on impact of GST harmonization

METHODOLOGY

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QUESTION: Do you think harmonizing the GST and the provincial sales tax in Ontario will have a positive, somewhat positive, neutral, somewhat negative or negative impact on the Ontario economy?



REGIONAL NUMBERS

Responses (%) **	Canada	Atlantic Canada*	Quebec	Ontario	Western Canada
	(n=1,001)	(n=101)	(n=244)	(n=302)	(n=353)
	%	%	%	%	%
Positive	15	22	16	9	17
Somewhat positive	13	18	15	12	11
Neutral	25	29	25	21	26
Somewhat negative	9	6	10	12	7
Negative	23	12	14	39	18
Unsure	16	13	20	7	22
Net Score	-4	+22	+7	-30	+3
Accuracy	± 3.1	± 9.9	± 6.4	± 5.7	± 5.3

*Note: Small sample – readers should exercise caution.

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