

Index

(References are to section numbers in the text.)

[Current to Release 2024-3]

\$50,000 annual threshold. See Public sector bodies

Access to Information Act, providing information under, 11.1.3

Accommodation, short-term, 11.1.8

Administration and enforcement

appeals

Federal Court of Appeal, to, 6.6

Supreme Court of Canada, to, 6.7

Tax Court of Canada, to

assumptions of fact, 6.5.1

discontinuance, 6.5

generally, 6.5

judicial review, 6.5

legal costs, 6.5

mandamus application, 5.4, 5.8.1, 6.5, 6.6

principles, 6.5.1

two approaches, 6.5.1

assessments

challenge, 6.1

failure to act diligently, 6.5

generally, 6.1

notices of assessment, 6.1.1

time limitations, 6.1.2

time limits for assessments and reassessments, 6.1.2

audits

photocopies, 6.3.2

rights and obligations, 6.3.1

bank deposit analysis, 6.3.1

joint audits, 6.3.1

personal expenses, 6.3.1

privacy, 6.3.1

requirements for

information (RFI), 6.3.1

sampling techniques, 6.3.1

unclaimed credits and rebates, 6.3.3

collection

generally, 6.8

procedures

certificate of default, 6.8.2

comparison method, 6.8.2

deduction or set-off, 6.8.2

effect of factoring, 6.8.2

enforcement by IRS, 6.8.2

garnishment, 6.8.2

remission, taxes and penalties, 6.8.2

seizure and sale of goods, 6.8.2

transferee of property, 6.8.2

security, 6.8.1

due diligence defences

generally, 6.2.2

limitations on application of

inaccurate third-party advice, 6.2.2

inadequate records, 6.2.2

late payment or remittance, 6.2.2

mathematical errors, 6.2.2

objections, notice of, 6.4

extension of time, 6.4

offences

books and records, 6.9.1

“cash deals”, 6.9.3

failure to pay or collect, 6.9.3

false statements, 6.9.5

officers and directors, 6.9.4

de jure director, 6.9.4

incorporated bodies, 6.9.4

unincorporated bodies, 6.9.4

tax evasion, 6.9.2

penalties

Canadian Value Added Taxation

- interest and penalties
 - assessing, 6.2.1, 6.9.3
 - commencing April 1, 2007, 6.2.1
 - “knowingly” penalty, 6.2.1
 - gross negligence penalty, 6.2.1
 - prior to April 1, 2007, 6.2.1
 - waiving, 6.2.2
 - due diligence, 6.2.2
 - extraordinary circumstances 6.2.2
 - legislative scheme and the relevant guidelines, 6.2.2
 - voluntary disclosure, 6.2.2
 - wash transactions, 6.2.2
- tax avoidance, 6.10
 - applicability of GAAR, 6.10
- tax shelters, 6.9.5
- wash transactions
 - conditions for application of 4% penalty, 6.2.2
- Administrative services.** See also **Investment plans**
 - single compound service, 2.1.5
 - subject to GST, 3.6
- Advertising,** 2.2.4
 - exported services for non-residents, 9.4.4.1
- Aerosol chambers,** 2.4.2
- Agents**
 - billing agents, 7.9.1
 - charges, 11.6.2.1
 - non-registrant principals, 7.9.1
 - registrant principals, 7.9.1
 - services, exported, 9.4.2
- Agriculture products,** 2.4
- Air transportation services.** See **Transportation services**
- Alcoholic beverages,** 2.4.3
 - importation of, 11.1.3
- Allowances and reimbursements**
 - allowances
 - car, 7.2.1
 - per kilometre or monthly allowance, 7.2.1
 - generally, 7.2.1
 - promotional, 7.2.1, 7.7.4
 - travel
 - other employees, 7.2.1
 - salespersons, 7.2.1
 - truck drivers, 7.2.1
 - reimbursements
 - generally, 7.2.2
 - meals and entertainment expenses
 - construction work camps, 5.5.7
 - non-reimbursed expenses, 7.2.3
 - procurement cards, 7.2.2
 - simplified method, 7.2.2
 - expense reports, 7.2.2
 - tax rebate, 7.2.3
 - calculation of rebate, 7.2.3
 - vehicle mechanics
 - tools deduction for apprentice, 7.2.3
- Alpacas,** 2.4.4
- Amateur performances,** 11.1.6
- Amusement, place of,** 11.1.6
 - ticket sales, 11.2.6
- Animal hides,** 2.4.4
- Appeals.** See **Administration and enforcement**
- Artificial breathing apparatuses,** 2.4.2
- Artificial eyes,** 2.4.2
- Artificial insemination,** 2.4.2, 2.4.4
- Artificial limbs,** 2.4.2
- Artificial teeth,** 2.4.2
- Artists, sale of intangible personal property,** 7.9.3
- Assessments.** See **Administration and enforcement**
- Athletic events,** 11.1.6
- Auctioneers**
 - generally, 7.9.2
 - sale with election, 7.9.2
 - prescribed property, 7.9.2
 - sale with no election, 7.9.2
- Automobile, employer’s personal use of,** 7.3
- Automobile expenses.** See also **Allowances and reimbursements**
 - company-owned vehicles and GST
 - capital cost allowance, maximum base for, 7.1.4
 - generally, 7.1.4
 - proprietors and partnerships, 7.1.4
 - capital cost allowance method for ITCs, 7.1.4

INDEX

- sale of, 7.1.5
 - passenger vehicle, 7.1.5
- generally, 7.1
- leases and GST
 - election for leased vehicles, 7.1.3
 - generally, 7.1.3
 - grandfathered leases, 7.1.3
 - oil company credit cards, 7.1.2
 - transitional lease payments, 10.6.4
 - use by employees, 7.1.3
 - use by shareholders, 7.1.3
 - vehicle leases and ITCs, 7.1.3
- leases and PST
- oil company credit cards, 7.1.2
- operating expenses, 7.1.1
- taxable benefits
 - generally, 7.1.6
 - operating benefit election, 7.1.6
 - operating cost benefit 2001, 7.1.6
 - calculation of employee's operating cost benefit, 7.1.6
 - remitting GST on automobile benefits, 7.1.6
 - stand-by charge, 7.1.6
- Auxiliary driving controls, 2.4.2**
- Bad debts, 7.10**
- Baggage charges.** See **Excess baggage charges**
- Bait.** See **Live bait**
- Baked goods.** See **Sweetened baked goods**
- Bankruptcy and receivership**
 - bankruptcy, 7.13.1
 - GST refund, 7.13.1
 - receivership, 7.13.2
- Banquet halls, 11.1.8**
- Bariatric surgery, 5.1.1**
- Barley, 2.4.4**
- Basic groceries, 2.4.1, 2.4.3**
 - bulk food, 2.4.3
 - eating establishments, 2.4.3
 - natural food, 2.4.3
 - prepared foods. See **Prepared foods**
- Bath-seats, 2.4.2**
- Bedding plants, 2.4.4**
- Bees, 2.4.4**
- Beverages**
 - alcoholic, 2.4.3
 - carbonated, 2.4.3
 - prepared, 2.4.3
 - single serving, 2.4.3
- Bingos, 11.1.6**
- Biologic drugs, 2.4.1**
- Bird seed, 2.4.4**
- Birth certificates, 11.1.3**
- Bison, 2.4.4**
- Blind individuals, articles designed for use of, 2.4.2**
- Board and lodging, 7.3**
- Books**
 - rebate on, 11.1.2
 - supply of, 11.1.4
- Books and records, 6.9.1**
- Bread products, 2.4.3**
- Bridge authority.** See **International organizations and officials**
- Brokerage charges, 11.6.2.1**
- Buffalo, 2.4.3**
- Building permits, 11.1.3**
- Buildings, 2.1.1**
- Business number.** See **Registration**
- Business, sale of — Section 167 Election, 2.2.1**
- Button infusers, 2.4.2**
- Calling cards, 2.3.1**
- Canadian partnerships.** See **Partnership**
- Candies, 2.4.3**
 - maple sugar candy, 2.4.4
- Canes, 2.4.2**
- Capital cost allowance, 7.2.3**
- Capital property.** See **Property**
- Carbonated beverages, 2.4.3**
- Casinos, 11.1.6**

Canadian Value Added Taxation

Catheters, 2.4.2

Cattle, 2.4.4

Challenge fees. See **Universities**

Change-of-use rules, 11.1.3
financial institutions, 11.6.3

Charities and non-profit organizations, 2.2.4
amusement, place of. See **Amusement, place of**
bingo, 11.1.6
campers, foreign, 11.2.6
canteen, 11.2.6
certified institution 11.2.6
drop-in centre, 11.2.6
exempt supplies, 11.2.2
 charities, 3.8.1
 non-profit organizations, 3.8.2
expenses, allocation of, 11.1.7
fee to attend conference, 11.2.6
foreign campers, 11.2.6
fundraising activities. See **Fundraising activities**
GST/HST rebate. See **GST/HST rebate**
government funding, 11.2.1, 11.2.6
 defined, 11.2.6
honorary for volunteer services, 11.2.6
incorporated religious institutions, 11.2.6
input tax credits. See **Input tax credits**
membership fees, 11.2.6
non-registered, 11.2.6
photocopying, supply of, 11.2.6
printing, supply of, 11.2.6
public institutions. See **Public institutions**
purchases, 11.2.2
qualifying organizations, 11.2.1
quick method accounting, 11.2.5
real property. See **Real property**
rebate for tax paid on property or service, 11.2.6
registered charities
 gross revenue threshold, 11.1.2
 rebate on books, 11.1.2
 small supplier threshold, 4.1.1
rentals of facilities, 11.8.1
sales, 11.2.2
 overriding exemptions, 11.2.2
sheltered workshops, 11.1.2
simplified registration requirements, 11.2.1
taxable supplies, 11.2.1
ticket sales, proceeds from, 11.2.6
transit service, 11.1.3
used clothing store, 11.2.6

volunteers
 activities conducted by, 11.2.2
 exemption, 11.2.2

Charter services, 11.1.3

Chickens, 2.4.4

Child supervision charges, 2.4.6

Citizenship papers, 11.1.3

Coin-operated machines, 2.3.2, 5.2.5, 7.4
timing of liability, 7.4.2

Collection and payment

GST/HST, 5.3.1, 5.4.5, 6.9.4, 11.5.4
input tax credits, 5.4
 allocation, table, 5.4.2
 apportionment, degree of use, 5.4.2
 apportionment, rules for
 operating expenses, 11.1.7, 11.6.2
change of use, 5.4.3
 fixed assets, 5.4.3
 leases, 11.5.4
 real property
 commercial sales, 11.5.4
commercial activity, 5.4.1
 conditions, 5.4.1
 input tax credits, 5.4.1
documentation, 5.4.6
input tax credits, 5.4.6
fixed assets, 5.4.2
operating expenses, 5.4.2
real property, 5.4.2
 commercial use, table, 5.4.2
restrictions, claiming, 5.4.5
 financial services, 5.4.5
 Ontario HST, 5.4.5
 protection plan, 5.4.5
self-supply, 5.4.4
warranties, 5.4.5
 joint ventures, 5.1.1
net tax, adjustments, 5.5
 alternative method, 5.5
bad debts, 5.5.2
British Columbia HST, 5.5.5
conditions for, 5.5.1
credits, 5.5.1
 notes, 5.5.1.2
 patronage dividends, 5.5.1.1
entertainment, 5.5.4
leased vehicles, luxury, 5.5.3
meals, 5.5.4
Ontario HST, 5.5.5

INDEX

- real property, self-assessment, 5.5.7
- rebates, 5.5.6
- net tax, remittance, 5.1
 - buying groups, 5.1.3
 - calculation of tax collectible, 5.1.1
 - absence of records, 5.1.1
 - Canadian partnerships, 5.1.2
 - closely related corporations, 5.1.2
 - direct sellers, 5.1.3
 - example, 5.1.3
 - multiple tiered, 5.1.3
 - exceptions, 5.1.1
 - GST/HST registration number, 5.1.1
 - group relief, 5.1.2
 - invoice information requirements, 5.1.1
 - network sellers, 5.1.4
 - 2010 budget, 5.1.4
- reporting periods, 5.7
 - changing, 5.7.2
 - mandatory, 5.7.2
 - optional, 5.7.2
 - annually, 5.7.2
 - monthly, 5.7.2
 - quarterly, 5.7.2
 - fiscal periods, 5.7.4
 - instalments, 5.7.3
 - reporting options, pros/cons, 5.7.3
 - reporting periods, 5.7.1
- returns and payments, 5.8
 - amendments, 5.8.3
 - combined annual business return, 5.8.4
 - procedural fairness, 5.8.4
 - completing return, 5.8.1
 - direct deposit, 5.8.2
 - electronic filing, 5.8.2
 - imported services (Form GST 59) , 5.8.2
 - Netfile, 5.8.2.2
 - offset, refunds/rebates, 5.8.1
 - two year limit, 5.8.1
 - real property tax return (Form GST 60) , 5.8.2
 - refunds, interest, 5.8.1
 - remitting over \$50,000, 5.8.2
 - submitting, 5.8.2
 - Telefiling, 5.8.2.1
- simplified reporting methods, 5.6
 - claiming ITCs, 5.6.4
 - eligible businesses, 5.6.4
 - eligible charities/not-for-profit/public service bodies, 5.6.4
 - mechanics, 5.6.4
 - financial institutions, 5.6.2
 - registered charities, 5.6.1
 - reimbursements, 7.2.2
 - small business, accounting, quick, 5.6.3
 - grocery, 5.6.3
 - sales mix, 5.6.3
 - compulsory revocation of quick method election, 5.6.3
 - voluntary revocation of quick method election, 5.6.3
- tax due, 5.3
 - consideration, 5.3.1
 - GST, 5.3.1
 - HST, 5.3.1
 - date payable per ETA, 5.3.1
 - deposits, 5.3.6
 - holdbacks, 5.3.5
 - leases, 5.3.2
 - sales on approval/consignment/return, 5.3.7
 - supply completed, 5.3.3
 - value, 5.3.4
- tax rates, 5.2
- value for tax, 5.2
 - barbers, 5.2.12
 - cash discounts, 5.2.9
 - coin-operated devices, 5.2.5
 - combined consideration, 2.1, 5.2.7
 - demurrage, 5.2.10
 - foreign currency transaction, 5.2.3
 - giveaways, 5.2.15
 - incidental supplies, 5.2.8
 - pay telephones, 5.2.4
 - promotional supplies, 5.2.15
 - re-billed expenses, 5.2.11
 - rounding, 5.2.6
 - sale-leasebacks, 5.2.14
 - tax base, 5.2.2
 - example, federal/provincial, 5.2.2
 - tax on consideration, 5.2.1
 - trade-ins, 5.2.13
 - calculations, 5.2.13
- Colleges**, 11.1.2
- catering services, 11.1.4
- defined, 11.1.4
- distinction between institution and, 11.1.4
- meal plan, 11.1.4
- private, 11.1.4
- registered charity status, 11.1.2
- tax treatment, 11.1.4
- Commercial activity**, 2.3
- Commode chairs**, 2.4.2
- Communication devices**, 2.4.2
- Compressors**, 2.4.2

Canadian Value Added Taxation

- Construction companies, revenues, 11.7**
- Construction performance bonds, 11.7**
- Construction permits, 11.1.3**
- Consultants**
 - services for non-residents, 9.4.4.1
- Contact lenses, 2.4.2**
- Contractors. See also Real property contractors**
 - as agent, 2.2.2, 5.4
 - contracts, pricing, 11.7.1
 - revenues, 11.7.1
 - sub-contractors, 11.7.1
- Contractual rights, 2.1.1**
- Controlled drugs, 2.4.1**
- Conventions. See Exported goods**
- Cookie bouquets, 2.4.3**
- Cosmetic surgery, 2.4.2**
- Coupons**
 - free products, 7.5.3
 - monetary value coupons
 - generally, 7.5.1
 - loyalty cards, 7.5.1
 - manufacturers' coupons, 7.5.1
 - retailers' coupons, 7.5.1
 - issued by oil companies, 7.5.1
 - percentage-off coupons, 7.5.2
 - registrants, for purchases by, 7.5.5
 - special, 7.5.4
- Course fees, 11.1.4**
- Court documents, filing and processing, 11.1.3**
- Court seizures and sales, 2.2.6**
- Credit card calls, 2.3.1**
- Credit unions, 11.6.4**
- Crop-sharing agreements, 2.4.4**
- Crutches, 2.4.2**
- Custom feedlots. See Feedlots**
- Cut flowers, 2.4.4**
- DINs, 2.4.1**
- Debt, right to recover, 2.1.1**
- Deemed supplies. See Supplies**
- Deer, 2.4.4**
- Delivery**
 - defined, 2.3.3
- Development charges, 11.1.3**
- Dialysis machines, 2.4.2**
- Dining clubs, 11.1.6**
- Direct cost**
 - defined, 11.1.2
 - goods and services, 11.1.2
- Disabled individuals**
 - medical devices. See **Medical devices**
 - vehicles converted for, 2.4.2
- Disclosures**
 - voluntary, 6.2.2, App. 2, IC 00-1R4
- Dispensing fees, 2.4.1**
- Distress, relief of, 11.1.2**
- Dogs. See Guide dogs; Hearing ear dogs**
- Donkeys, 2.4.4**
- Door-to-door sales. See Fundraising activities**
- Down, 2.4.4**
- Driver education training, 11.1.4**
- Drug identification numbers. See DINs**
- Drugs, 2.4.1**
- Dual use drugs, 2.4.1**
- Ducks, 2.4.4**
- Due diligence defences, 6.2.2, 11.3.1**
- Easements, 2.1.1**
- Eating establishments, 2.4.3**
- Educational facilities, 11.1.4**
 - colleges. See **Colleges**
 - defined, 11.1.4
 - degrees, 11.1.4
 - diplomas, 11.1.4
 - food services, 11.1.4
 - licences, 11.1.4

INDEX

- non-residents, 11.1.4
- private institutions, 11.1.4
- private instruction, 11.1.4
- professional designations, 11.1.4
- school authority. See **School authority**
- second language instruction, 11.1.4
- tax treatment, 11.1.4
- trade designations, 11.1.4
- tutoring, 11.1.4
- universities. See **Universities**
- vocations, 11.1.4
- Electrician's licence.** See **Licence**
- Electricity,** 2.1.5, 11.1.3
- Elk,** 2.4.4
- Emergency Drug Release Program,** 2.4.1
- Employee benefits,** 2.1, 7.3
- Emus,** 2.4.4
- Enforcement.** See **Administration and enforcement**
- Ethical drugs,** 2.4.1
- Examination fees,** 11.1.4
- Excess baggage charges,** 2.4.6
- Exempt supplies**
 - child and personal care services
 - child care, 3.4.1
 - personal care services, 3.4.2
 - qualification for supply of services, 3.4.1
 - respite care, 3.4.2
 - educational services, 3.3
 - distinction between institution and, 11.1.4
 - ferry, road and bridge tolls, 3.7
 - financial services, 3.6
 - credit cards, 2.1.5, 3.6
 - supplies, 3.6
 - reunification, 3.6
 - mortgage commission, 3.6
 - health care
 - generally, 3.2
 - health care practitioners, 3.2.2
 - "cosmetic" surgical or dental services, 3.2.2
 - dietetic services, 3.2.2
 - facility operators, 3.2
 - homecare services, 3.2
 - orthodontist's fees, 3.2.2
 - speech-language pathology services, 3.2.2
 - institutional health care, 3.2.1
 - exempt services, 3.2.1
 - other exempt health care services, 3.2.3
 - ambulance services, 3.2.3
 - catering services, 3.2.3
 - generally, 3.2.3
 - nursing services, 3.2.3
 - pharmacist, 3.2.2
 - psychoanalytic services, 3.2.3
 - legal aid services, 3.5
 - personal care services, 3.4.2
 - public sector bodies
 - charities, 3.8.1
 - some exempt revenues, 3.8.1
 - some taxable activities, 3.8.1
 - generally, 3.8
 - governments, supplies by
 - municipal services, 3.8.4
 - municipal revenues not subject to GST, 3.8.4
 - policing service on toll highways, 3.8.4, 11.1.3
 - regulatory functions, 3.8.4
 - transportation, 3.8.4
 - water systems, 3.8.4
 - non-profit organizations
 - generally, 3.8.2
 - some exempt activities, 3.8.2
 - some taxable revenues, 3.8.2
 - other public sector bodies
 - exempt supplies, 3.8.3
 - generally, 3.8.3
 - other exemptions, 3.8.3
 - overriding exemptions, 3.8.3
 - nominal consideration, 3.8.3
 - relief of poverty, suffering or distress, 3.8.3
 - small traders' exemption, 3.8.3
 - volunteer exemption, 3.8.3
- real property
 - accommodation, short-term, 3.8.5
 - change of use, 3.8.5
 - election to treat supplies of, as taxable, 3.8.5
 - generally, 3.8.5
 - leases, short-term, 3.8.5
 - parking, 3.8.5
 - residential property, 3.8.5
 - sales to individuals, 3.8.5

Canadian Value Added Taxation

- coin-operated washing machines and clothes dryers, 3.1.3
- condominium fees, 3.1.4
- generally, 3.1
- landlords, 3.1.5
 - buildings, 3.1.5
 - land, 3.1.5
- personal use land, 3.1.2
- residential rent, 3.1.3
- used homes, 3.1.1
 - business use of home, 3.1.1
 - renovated homes, 3.1.1
- Exported goods**, 2.4.1, 2.4.5
 - charities, by, 9.3.7
 - delivery in Canada for exports, 9.3.2
 - direct mail shipments, 9.3.1
 - duty-free shops, 9.3.5
 - excisable goods, 9.3.10
 - export trading houses, 9.3.4
 - foreign carriers, supplies to unregistered, 9.3.9
 - foreign convention and tour incentive program, 9.3.3.1
 - conventions, 9.3.3.1
 - admissions, 9.3.3.1
 - exhibitors, 9.3.3.1
 - rebate claims, 9.3.3.1
 - sponsors and organizers, 9.3.3.1
 - tour packages, 9.3.3.1
 - rebate claims process, 9.3.3.1
 - generally, 9.3
 - jigs, molds and dies, 9.3.6
 - lumber exporters
 - application for export certificate number, 9.3.8
 - criteria, 9.3.8
 - generally, 9.3.8
 - natural gas, 9.3.11
 - non-resident rebate
 - accommodation rebate, streamlined calculation of, 9.3.3
 - accommodation in tour packages, 9.3.3
 - accommodation only, 9.3.3
 - assignment of, 9.3.3
 - assignment of rights acceptable to the CRA, 9.3.3
 - statement on invoice acceptable to the CRA, 9.3.3
 - conventions
 - convention expenses eligible for tourist rebate, 9.3.3
 - generally, 9.3.3
 - unregistered organizers, 9.3.3
 - elimination of the GST visitor rebate program 9.3.3
 - generally, 9.3.3
 - oil, gas and electricity, 9.3.13
 - tax collectible, 5.1.1
 - warranty parts and services, 9.3.12
 - Exported services**, 2.4.5
 - advertising services, 9.4.5
 - “service of advertising” defined, 9.4.5
 - agent’s services, 9.4.2
 - “agent” defined, 9.4.2
 - emergency repair services, 9.4.3
 - intangible personal property, exported, 9.5
 - non-residents, services to
 - generally, 9.4.4
 - individuals, 9.4.4
 - other than individuals, 9.4.4
 - professional, advisory or consulting, 9.4.4.1
 - temporary imports, services performed on, 9.4.1
 - Extremity pumps**, 2.4.2
 - Eyeglasses**, 2.4.2
 - False statements**, 6.9.5
 - Farm equipment**, 2.4.4
 - Farm livestock**. See **Livestock**
 - Farmers, revenue payments**, 2.2.5
 - Feathers**, 2.4.4
 - Federal and provincial governments**, 11.4
 - amusement, places of, 11.1.6
 - federal government
 - Crown corporations and agents, 11.4.1
 - generally, 11.4.1
 - purchases, 11.4.1
 - sales, 11.4.1
 - provincial governments
 - blanket certificates, 11.4.2
 - certification, 11.4.2
 - Crown corporations and agents, 11.4.2
 - generally, 11.4.2
 - provincial government entities, 11.4.2
 - constituency offices, 11.4.2
 - purchases, 11.4.2
 - computer consulting firm, 11.4.2
 - sales, 11.4.2
 - Feeding utensils**, 2.4.2
 - Feedlots**, 2.4.4

INDEX

- Feeds**, 2.4.4
- Fertilizer**, 2.4.4
- Financial institutions**
 - Automated Bank Machine (ABM) Services, 11.6.7
 - change-of-use rules. See **Change-of-use rules**
 - construction performance bonds, 11.6.5.1
 - credit unions. See **Credit Unions**
 - definitions
 - administrative service, 11.6.1
 - damage appraisals, 11.6.1
 - de minimis* test, 11.6.1
 - financial institutions, 11.6.1
 - financial instruments, 11.6.1
 - financial services, 2.4.9, 11.6.1
 - mortgage commission, 11.6.1
 - reunification, 11.6.1
 - zero-rated services, 11.6.1
 - ATM, 11.6.1
 - generally, 11.6.1
 - insurance policies, 11.6.1
 - jointly hired employees, 11.6.1
 - loan corporation, 11.6.1
 - mixed supplies, 11.6.1
 - generally, 11.6
 - goodwill. See **Goodwill**
 - input tax credits (ITCs)
 - allocation, 11.6.2.2
 - annual information return, 11.6.2.4
 - financial services, 3.6
 - holding companies, 11.6.2.1
 - imported supplies, 11.6.2.3
 - input tax credits, 11.6.1
 - mutual insurance companies. See **Mutual Insurance Companies**
 - plan trust expenses, 11.6.2.1
 - registered pension plans
 - pension plan trusts, 11.6.2.5
 - previous rules, 11.6.2.5
 - special attribution method, 11.6.2.8
 - non-resident, 11.6.2.8
- Financial services**, 2.4.1, 2.4.9
 - elements of supply, 2.1.5
 - insurance, 2.4.9
 - precious metals, 2.4.9
- Fire protection services**. See **Services**
- Firewood**, 2.4.4
- First Nations Tax**, 8.2.3
- Fish**, 2.4.4
- Fish eggs**, 2.4.4
- Fishery products, right to take or re-move**, 11.1.3
- Fishing equipment**, 2.4.4
- Fishing operation**
 - Indigenous reserve, 6.5
- Fishing products**, 2.4.1
- Fixtures**
 - attached, 2.1.1
 - PST. See **PST**
- Flax-seed**, 2.4.4
- Flowers**. See **Cut flowers**
- Flying lessons**, 11.1.4
- Fodder crops**, 2.4.4
- Foliage**, 2.4.4
- Food**. See **Basic Groceries**
- Food services**, 11.1.4
- Footwear**, 2.4.2
- Forestry products, right to take or re-move**, 11.1.3
- Forfeitures**, 7.14
- Forms**, App. 1
- Fox**, 2.4.4
- Freight forwarders**, 2.4.7
- Freight transportation**. See **Transportation services**
- Frequent flyer programs**, 7.3
- Frozen dairy products**, 2.4.3
- Fundraising activities**, 3.8.1 to 3.8.3, 11.1.2
 - door-to-door sales, 11.1.6
- Fur**, 2.4.4
- GST/HST credit**
 - eligibility, 7.16
- GST/HST rebate**
 - books, 11.1.1
 - charities, 11.2.1

Canadian Value Added Taxation

- filing requirement, 11.2.1
- colleges, 11.1.1
- generally, 7.6
- healthcare, 11.1.1, 11.2.1
- hospital authorities, 11.1.1
- hospitals, 11.1.1
- international organizations and officials, 2.4.8
- municipalities, 11.1.1
 - supplies used in exempt activities, 11.1.3
- new home rebate, 11.5.2
- non-profit organizations, 11.2.1
 - filing requirement, 11.2.1
- non-registered charities, 11.2.2
- non-residents exported goods. See **Exported goods**
- parking spaces and infractions, 11.4
- point-of-sale rebates, 7.6.1
 - car dealers, 7.6.1
- public service bodies
 - entitlement to, 11.1.1
 - revenue-neutral, 11.1.1
 - selected, 11.1.1
- trusts, 11.6.2.1, 11.6.2.1.1
- unclaimed rebates, 6.3.3
- universities, 11.1
- vehicles converted for disabled individuals, 2.4.2

GST/HST tax system

confusion with Motor Vehicle Tax, 5.3.1

GST/HST Telefile. See **Telefiling**

GST penalty and interest, changes to, 10.11

GST rate reduction to 6%

- bad debt write-offs and recoveries, 10.1.8
- basic transitional rule, 10.1.1
- deposits, 10.1.9
- employee expenses, 10.1.3
 - employee allowances, 10.1.3
 - employee reimbursements for expenses, 10.1.3
- fixed dollar coupons, 10.1.6
- manufacturers' rebates, 10.1.5
- price adjustments and volume rebates, 10.1.4
- progress payments, 10.1.10
- quick method of accounting, 10.1.12
- returned goods, 10.1.7
 - goods returned in exchange for other goods, 10.1.7
- sales of real property, 10.1.2
 - deemed sales, 10.1.2

taxable benefits for employees and shareholders, 10.1.11

GST/HST registration number, 4.1, 4.2.1, 5.1.1

Gambling events, 11.1.6

Garbage collection, 11.1.3
fees, 11.1.3

Gastro-intestinal feeding tubes, 2.4.2

Geese, 2.4.4

Gifts, 7.3
amateur performances and athletic events, 11.1.6

Glucose monitors, 2.4.2

Goats, 2.4.4

Going concern, 2.2.1

Goodwill, 2.2.1, 7.12
financial institutions, 11.6.6

Government. See **Federal and provincial government**

Government grants, 11.1.6

Governor General, 2.4.8

Grains, 2.4.4

Gravel, 2.4.4

Grazing permits, 11.1.8

Groceries. See **Basic groceries**

Group life insurance, 7.3

Guides

Business Number and Your CRA Program
Accounts, App. 2
GST/HST New housing rebate, App. 2

Guide dogs, 2.4.2

Harmonized Sales Tax (HST), 8.2.2
real property

- collection and payment, 5.3.1

Harvesting services. See **Services**

Health care facility. See **Hospitals**

Health care plan, provincial, 2.4.1

INDEX

- Hearing aids**, 2.4.2
- Hearing ear dogs**, 2.4.2
- Heart-monitoring devices**, 2.4.2
- Hides**. See **Animal hides**
- Homecare services**, 11.1.6
- Honey bees**, 2.4.4
- Hops**, 2.4.4
- Horses**, 2.4.4, 5.4.1
- Hospitality industry**
 - cash flow, 11.8.5
 - conventions
 - convention expenses eligible for tourist rebate, 9.3.3
 - generally, 9.3.3
 - unregistered convention organizers, 9.3.3
 - delivery fees, 11.8.10
 - direct shipments, 11.8.2
 - documentation, 11.8.8
 - franchise fees, 11.8.9
 - generally, 11.8
 - hotel and motel
 - accommodation, 9.3.3, 11.8.12
 - stays, 9.3.3, 11.8.3
 - non-resident rebates, 9.3.3
 - streamlined calculation of accommodation rebate, 9.3.3
 - restrictions on GST credits, 11.8.4
 - staff meals, 11.8.7
 - take out foods, 11.8.13
 - tips, 11.8.6
 - vending machines, 11.8.11
- Hospitals**, 11.1.1
 - amusement, places of, 11.1.6
 - beds, 2.4.2
 - contractors. See **Contractors**
 - GST rebate. See **GST/HST rebate**
 - health care facility
 - defined, 11.1.5
 - food services, 11.1.5
 - hospital authority, defined, 11.1.5
 - I.D. bracelets, 11.1.5
 - input tax credits, 11.1.5
 - institutional health care services, 11.1.5
 - drugs, 2.4.1
 - exempt, 11.1.5
 - medical devices, 11.1.5
 - prescriptions drugs, 11.1.5
 - provincial governments, run by, 11.1.5
 - registered charity status, 11.1.2
 - taxable revenues, 11.1.5
 - wanderguard bracelets, 11.1.5
 - zero-rated supplies, 11.1.5
- IRS**. See **Internal Revenue Service**
- ITCs**. See **Input tax credits**
- Ice removal**, 11.1.3
- Immovables**, 2.1.1
- Imported goods**
 - drop shipments
 - in Canada for export, 9.1.10
 - on behalf of unregistered non-residents, 9.1.10, 9.1.11
 - retention of possession by vendor, 9.1.10
 - to locations outside Canada, 9.1.10
 - drop shipments and commercial services
 - delivery to GST-registrants on behalf of unregistered non-residents, 9.1.11
 - delivery to non-registrant in Canada, 9.1.11
 - delivery to non-resident non-registrant in Canada, 9.1.11
 - generally, 9.1.11
 - generally, 9.1
 - held in bond, 9.1.7
 - location of supply, 9.1.1
 - flow-through credits and non-resident importers, 9.1.1
 - non-taxable importations
 - art, works of, 9.1.12
 - bridge maintenance equipment, 9.1.12
 - Canadian goods returned, 9.1.12
 - convention displays and commercial samples, 9.1.12
 - crude oil, 9.1.12
 - donated goods, 9.1.12
 - estates and bequests, 9.1.12
 - exhibit materials, 9.1.12
 - exporters of processing services, by, 9.1.12
 - foreign-based conveyances, 9.1.12
 - former residents' effects, 9.1.12
 - generally, 9.1.12
 - gifts, 9.1.12
 - metals
 - other, 9.1.12
 - precious, 9.1.12
 - military arms and stores, 9.1.12
 - prizes and trophies, 9.1.12
 - publications, certain, 9.1.12
 - repair and storage of cargo containers, 9.1.12

Canadian Value Added Taxation

- services performed on temporary imports, 9.1.12
- settlers' effects, 9.1.12
- temporarily imported conveyances, 9.1.12
- tourist exemptions for returning residents, 9.1.12
- tourist literature, 9.1.12
- tourists' conveyances and baggage, 9.1.12
- transportation conveyances under repair, 9.1.12
- warranty replacement parts, 9.1.12
- warranty work, goods undergoing, 9.1.12
- zero-rated supplies, 9.1.12
- overpayments of GST
 - generally, 9.1.3
 - non-registrants, 9.1.3
 - registrants, 9.1.3
- re-exported or revalued, imported goods, 9.1.4
- served abroad, 9.1.9
- special import arrangements for goods
 - supplied outside Canada, 9.1.1.1
 - tax collectible, 5.1.1
- time of payment on imports, 9.1.2
- underpayments of GST, 9.1.3
- valuation cases, special
 - computer software, 9.1.6
 - generally, 9.1.6
 - temporary imports, 9.1.6
 - transport equipment, 9.1.6
- value of, 9.1.5
- warehouses, sufferance, 9.1.8

Imported services

- generally, 9.2
- self-assessment
 - filing deadlines, 9.2.1
 - generally, 9.2.1
 - returns, 9.2.1
- supplies between branches, 9.2.2
 - new rule for financial institutions, 9.2.2

Improvement levies, 11.1.3

Incentive awards, 7.3

Incontinence products, 2.4.2

Indigenous considerations. See also Native Indians/First Nations

- appeals to Tax Court of Canada, 6.5
- GST exempt, 6.9.2

Industrial hemp, 2.4.4

In-flight charges, 2.4.6

Infusion pumps, 2.4.2

Inhalers, 2.4.2

Initiation fees. See Universities

Input tax credits

- allocation, 11.6.2.2
 - types of inputs, 11.6.2.2
- annual information return, 11.6.2.4
- apportionment or mixed use, 5.4.2
 - rules for, 5.4.2
- automobile, 5.4.1
- bingo prizes, 11.1.6
- capital expenditures, 11.1.7
- change of use, 5.4.3, 11.1.9
- charities, 11.1.7
- claiming, 3.8.3
- commercial activity, 5.4.1
- damages for withholding, 6.5
- financial services, 3.6
- fixed assets, 5.4.3
 - decrease in taxable use, 5.4.3
 - increase in taxable use, 5.4.3
- GST registration number, 5.4.6
- goods or services purchased exclusively for use of employee, 7.3
 - health benefits, 5.4.5
- holding companies, 11.6.2.1
- hospitals, 11.1.5
- imported supplies, 11.6.2.3
- insurance claims, 11.6.5
- legal costs, 5.4.1
- limitation period, 5.4, 5.8.1, 6.6
- long-term care facilities, 11.1.5
- meals and entertainment expenses, deductions for construction work camps, 5.5.4
- membership fees, 11.1.6
- non-profit organizations, 11.2.2
- notional. See **Trade-ins**
- operating expenses, 5.4.2, 11.1.7, 11.6.2
 - allocation of, 5.4.2
- orthodontist, 3.2.2
- performance bonds, 11.6.5.1
- plan trust expenses, 11.6.2.1
- public sector bodies, 11.1.6
- public service bodies, 11.1.6
- real property, 5.4.2
 - commercial sales, 11.1.8
 - commercial use, determination of, 5.4.2
 - decrease in taxable use, 5.4.3
 - election to treat as taxable, 11.1.10
 - increase in taxable use, 5.4.3
 - leases, 11.5.4

INDEX

refund, 5.4, 5.8.1
registered pension plans, 11.6.2.1
rental, 5.4.6
restricted, 5.4.5
self-supply, 5.4.4
simplified method of claiming, 7.2.2, 11.6.2.1
unclaimed credits and rebates, 6.3.3
zero-rated supplies, 2.4

Inspections, 11.1.3

Instalment contracts

transitional rules
 amended contracts, 10.9.3
 contracts after October 1989, 10.9.2
 ownership and possession transferred after 1990, 10.9.2
 ownership and possession transferred before 1991, 10.9.2
 contracts prior to November 1989, 10.9.1

Institutional health care services. See Hospitals

Insulin pumps/syringes, 2.4.2

Insurance, 2.4.9. See also Financial institutions
claims, 11.6.5
group life, 7.3
insurance policies, 11.6.1
medical or life, 7.3
mutual insurance corporations. See **Mutual insurance corporations**
zero-rated supplies, 2.4.9

Intangible personal property

definition, 2.1.1
imported, 9.2
 self-assessment
 filing deadlines, 9.2.1
 generally, 9.2.1
 self-assessment returns, 9.2.1
 supplies between branches, 9.2.2
 new rule for financial institutions, 9.2.2
location, 2.3.3

Intellectual property. See Property

Interest-free loans, 7.3

Interline settlements, 2.4.7

Internal Revenue Service
enforcement of GST, 6.8.1

International organizations and officials, 2.4.8
bridge or tunnel authority, 2.4.8
Governor General, 2.4.8
rebate, applying for, 2.4.8

Internet filing. See Netfile

Intravenous apparatus, 2.4.2

Introduction

background, 1.1
commercial activities, 1.5
“consideration” given, calculated on, 1.6
mechanics, 1.3
multi-stage aspect of GST, 1.3
overview, 1.2
profits, effect of GST on, 1.4.3
removal of FST, 10.1
supply of property or service
 taxable supplies, 1.4.1
 tax-exempt supplies, 1.4.3
 effect of GST on profits, 1.4.3
 tax-free supplies, 1.4.2

Invalid chairs, 2.4.2

Investment advice, 11.6.2.2

Investment plans

administrative services, 11.6.2.2
management services, 11.6.2.2

Lancets, 2.4.2

Land, 2.1.1
personal use, 3.1.2

Land title registration, 11.1.3

Laundry machines, 2.3.2, 7.4.1

Law enforcement, 11.1.3

Leaf cutter bees, 2.4.4

Learning centres, 11.1.4

Leases

goods, 2.3.3
long-term. See **Long-term leases**
office space, 11.1.8
real property. See **Real property**
recreational facilities, 11.1.8
residential property, 11.1.8
retail space, 11.1.8
right under to use land, 2.1
short-term, 11.1.8

Canadian Value Added Taxation

Legal costs

general, 5.4.1, 6.5
variable fixed fee, 2.4.3, 6.5

Legal disbursements, 11.9.2

Legal services, 11.9.1
HST, 11.9.1

Libraries, 11.1.1, 11.1.6

Licence

commercial pilot's, 11.1.4
electrician's, 11.1.4
fees, 11.1.3
fishing, 11.1.3
hunting, 11.1.3
issuing, 11.1.3
plumber's, 11.1.4
real property, 11.1.8
right under to use land, 2.1

Life insurance, 7.3

Live bait, 2.4.4

Livestock, 2.4.4

Living trees, 2.4.4

Llamas, 2.4.4

Loaders, 2.4.5

Loans, interest-free or low-interest, 7.3
special attribution method rules, 3.6, 11.6

Locomotion aids, 2.4.2

Lodging. See Board and lodging

Logo, 2.2.4

Long-term care facilities, 11.1.5

Long-term leases, 11.1.8

Lot levies, 11.1.3

Low-interest loans, 7.3

Loyalty cards, 2.1.5, 7.5.1

Lunch combinations, 2.4.3

Management services. See Investment plans

Manufacturer rebates

examples
car manufacturer, 7.6.1
paint manufacturer, 7.6.1

generally, 7.6
point-of-sale rebates, 7.6.1

Manure, 2.4.4

Maple sugar candy, 2.4.4

Marine animals, 2.4.4

Marketing and incentive plans

allowances, 7.7.4
dual pricing, 7.7.4
off invoice discount, 7.7.4
buying groups, 7.7.5
cash discounts, 5.2.9, 7.7.1
co-operative advertising, 7.7.3

Meals on Wheels, 11.1.3

Medical devices, 2.4.2

accessories, 2.4.2
attachments, 2.4.2
conditionally zero-rated, 2.4.2
hospital, sold by, 11.1.5
parts, 2.4.2
unconditionally zero-rated, 2.4.2

Medical insurance, 7.3

Meeting rooms, 11.1.8

Membership fees, 11.1.6

Memorandum

Exports—Tangible Personal Property,
2.3.3, 9.3.2, 9.5

Minerals, right to take or remove, 11.1.3

Mink, 2.4.4

Mobile home, 2.1.1

Motor vehicles. See Vehicles

Motor Vehicle Tax

confusion with GST/HST tax system, 5.3.1

Mules, 2.4.4

Multi-employer pension plans. See Pension plans

Municipalities, 11.1.1

access, installation of, 11.1.3
amusement, places of, 11.1.6
blue box collection. See **Recycling activities**
building permits, 11.1.3
construction permits, 11.1.3

INDEX

- contractors. See **Contractors**
- control by, 11.1.3
- definition, 11.1.3
- development charges, 11.1.3
- egress, installation of, 11.1.3
- eligibility for status, 11.1.3
- garbage collection. See **Garbage collection**
- improvement levies, 11.1.3
- inspection services, 11.1.3
- intra-municipal charges, 11.1.3
- lot levies, 11.1.3
- non-taxable revenues, 11.1.3
- ownership by, 11.1.3
- property, access to, 11.1.3
- quick method accounting, 11.1.12
- real property exemptions, municipalities, 11.1.8
- real property sales, 11.1.8
- rebate for municipalities, 11.1.3
- recycling. See **Recycling activities**
- road construction. See **Road construction**
- services, 11.1.3
- sewer, 11.1.3
- simplified method of claiming input tax
 - credits and rebates
 - eligibility, 5.6.4, 11.1.12
 - generally, 5.6.4, 11.1.12
 - quick method accounting, 1.1.11
 - mechanics, 5.6.4, 11.1.12
 - simplified calculation, 11.1.12
- snow removal. See **Snow removal**
- transit. See **Transportation services**
- water services. See **Water**
- Museums**, 11.1.6
- Mutual insurance corporations**, 11.6.4
- Narcotics**, 2.4.1
- Native Indians/First Nations**. See also **Indigenous considerations**
 - delivery of goods, 11.3.3
 - generally, 11.3
 - Indian bands/councils and band-empowered entities
 - businesses owned by
 - incorporated businesses, 11.3.2
 - registration, 11.3.2
 - unincorporated Indian-owned businesses, 11.3.2
 - generally, 11.3.2
 - services, 11.3.2
 - Indian settlements remission order, 11.3
 - rebate application, 11.3.5
 - remote stores, 11.3.4
 - sales taxes, Nunavut, 11.3.6
 - sales to goods, 8.2.1, 8.2.1.1, 11.3.1
 - sample certificate of Indian status card, 11.3.1
 - services, 8.2.1, 8.2.1.1
 - supplies to Indians in the Yukon, 11.3
- Natural gas**, 11.1.3
- Natural resource royalties**. See **Royalties**
- Nebulizers**, 2.4.2
- Netfile**, 5.8.2.2
- Network sellers**, 5.1.4
- Non-prescription drugs**, 2.4.1
- Non-profit organizations**. See **Charities and non-profit organizations**
- Non-residents**
 - services provided to
 - educational, 11.1.4
 - exported. See **Exported services**
- Non-taxable supplies**. See **Supplies**
- Notices of assessment**, 6.1.1
- Notices of objection**, 6.1.1, 6.5
- Offences**. See **Administration and enforcement**
- Office space lease**. See **Leases**
- Ontario Value-Added Tax**, 8.2.4
- Options**, 2.1.1
- Orthodontic appliances**, 2.4.2, 3.2.2
- Orthopaedic braces**, 2.4.2
- Orthotic devices**, 2.4.2
- Ostriches**, 2.4.4
- PST**. See **Provincial sales taxes and GST**
- Para-municipal corporations**, 11.1.3
- Para-transit buses**, 2.4.2
- Parking, charges for**, 3.8.5, 11.1.8
- Parking spaces**, 11.1.8
- Parks**, 11.1.6
- Partnership, Canadian**, 2.2.2

Canadian Value Added Taxation

- Partridges**, 2.4.4
- Passenger transportation services**. See **Transportation services**
- Passports**, 11.1.3
- Patents**, 2.1.1
- Patient lifters**, 2.4.2
- Patterning devices**, 2.4.2
- Pay telephones**, 2.3.1, 5.2.4
- Peacocks**, 2.4.4
- Penalties**. See **Administration and enforcement**
- Pension plans**, 7.3, 11.6.2.5
multi-employer, 11.6.2.6
- Percussors**, 2.4.2
- Performance bonds**, 11.6.5.1
- Permits**
 - building, 11.1.3
 - construction, 11.1.3
 - fees, 11.1.3
 - grazing, 11.1.8
 - issuing, 11.1.3
- Pesticides**, 2.4.4
- Pet food**, 2.4.4
- Pheasants**, 2.4.4
- Pigeons**, 2.4.4
- Pigs**, 2.4.4
- Plan trust expenses**, 11.6.2.1
- Plumber's licence**. See **Licence**
- Policy Statement P-255**, 2.2.2
- Portfolio management**, 11.6.2.2
- Postal services**. See **Services**
- Poultry**, 2.4.4
- Poverty, relief of**, 11.1.2
- Pr drugs**, 2.4.1
- Precious metals**, 2.4.9
- Prepared foods**, 2.4.3
- Prescription drugs**, 2.4.1
hospital pharmacy, 11.1.5
- Pressure pumps**, 2.4.2
- Private educational institutions**, 11.1.4
- Private instruction**, 11.1.4
- Prizes, amateur performances and athletic events**, 11.1.6
- Processed wood**, 2.4.5
- Professional associations**, 11.1.4
- Professional services**
 - non-residents. See **Consultants**
- Prone boards**, 2.4.2
- Property**
 - capital, 2.2
 - financial institutions, 11.6.4
 - non-commercial use, 2.2.7
 - certification, testing or inspecting for, 11.1.3
 - defined, 2.1.1
 - inspection, 11.1.3
 - intangible personal. See **Intangible personal property**
 - intellectual, 2.1.1
 - real. See **Real property**
 - registration services. See **Services**
 - residential, 11.1.8
 - searches, 11.1.3
 - seized, 2.2.6
 - tangible personal, 2.1.1
 - taxes, 11.1.3
- Proprietary drugs**. See **Drugs**
- Prostheses**, 2.4.2
- Provincial governments**. See **Federal and provincial governments**
- Provincial health care plan**, 2.4.1
- Provincial medical plans**, 7.3
- Provincial sales taxes and GST**
 - applying PST within the GST system
 - generally, 8.1
 - impact on pricing, 8.1.1
 - bases for PST calculation, 8.1.1
 - interaction of PST with GST, 8.1.1
 - trade-ins and PSTs
 - generally, 5.2.13

INDEX

- British Columbia
 - GST and PST, 8.2.5
 - allowances and reimbursements, 8.2.5.8
 - consequential changes, 8.2.5.5
 - differences between BC HST and GST, 8.2.5.2
 - federal tax base and sourcing rules adopted, 8.2.5.3
 - place of supply rules, 8.2.2, 8.2.5.7
 - provincial component ITC restrictions, 8.2.5.4
 - rates of rebate, 8.2.5.6
 - registration, 8.2.5.1
 - taxable benefits, 8.2.5.9
 - contracts, real property, 11.7.1
 - First Nations Tax, 8.2.3
 - harmonized provincial systems Nova Scotia, New Brunswick, Newfoundland and Labrador
 - coupons, 8.2.2
 - financial services, 8.2.2
 - generally, 8.2.2
 - manufacturers' rebates, 8.2.2
 - place-of-supply rules, 8.2.2
 - intangible personal property, 8.2.2
 - leases, 8.2.2
 - real property, supplies of, 8.2.2
 - rentals, 8.2.2
 - services, supplies of, 8.2.2
 - rebates, 8.2.2
 - books, 8.2.2
 - charities and non-profit organizations, 8.2.2
 - housing, 6.5, 8.2.2
 - recovery of tax, 8.2.2
 - registration, 8.2.2
 - reporting requirements, 8.2.2
 - self-assessment, 8.2.2
 - intangible personal property, 8.2.2
 - tangible personal property, 8.2.2
 - Status Indians, 8.2.2, 8.2.3
 - streamlined accounting methods, 8.2.2
 - tax base, 8.2.2
 - taxable benefits, 8.2.2
 - allowance and reimbursements, 8.2.2
 - automobile operating expense, 8.2.2
 - tax-disclosure, 8.2.2
 - tour operators, 8.2.2
 - visitors' rebate, 8.2.2
 - Ontario
 - value-added tax
 - alcohol taxes, 8.2.4.5
 - allowances and reimbursements, 8.2.4.9
 - beer taxes, 8.2.4.5
 - differences from GST, 8.2.4.2
 - generally, 8.2.4
 - insurance premiums, 8.2.4.5
 - ITC OVAT restrictions, 8.2.4.4
 - place of supply rules, 8.2.2, 8.2.4.7
 - point-of-sale rebates, 8.2.4.2
 - private sales of automobiles, 8.2.4.5
 - public service bodies, 8.2.4.6
 - rate of rebate, 8.2.4.6
 - rate of tax, 8.2.4
 - registration, 8.2.4.1
 - selected listed financial institutions, 8.2.4.5
 - special attribution method, 8.2.4.5
 - status Indians, 8.2.4.8
 - tax base, 8.2.4.3
 - taxable benefits, 8.2.4.10
 - transient accommodation, 8.2.4.5
- Quebec
 - documentation requirements
 - generally, 8.2.1.9
 - generally, 8.2.1
 - export transactions, 8.2.1.5
 - governments, sales to
 - certification of sales, 8.2.1.8
 - federal government, 8.2.1.8
 - municipalities, 8.2.1.8
 - Quebec government, 8.2.1.8
 - import transactions, 8.2.1.7
 - Status Indians, sales to, 8.2.1.8
 - input tax refunds
 - employee
 - expense accounts, 8.2.1.11
 - taxable benefits, 8.2.1.12
 - generally, 8.2.1.10
 - interprovincial carriers, 8.2.1.4
 - restrictions, 8.2.1.10
 - place of supply rules, 8.2.1.3, 8.2.2
 - digital music, 8.2.1.3
 - rates of tax and rebate, 8.2.1.1
 - registration in, 8.2.1.2
 - "carrying on business" in Quebec, 8.2.1.2
 - generally, 8.2.1.2
 - non-resident businesses, 8.2.1.2
 - permanent establishment, 8.2.1.2
 - Zero-ratings, 8.1.2.6
- Provincially controlled drugs, 2.4.1**

Canadian Value Added Taxation

Public college. See **Colleges**

Public institutions, 11.1.2

Public sector bodies

\$50,000 annual threshold, 4.1.1, 11.1.2
administrative costs, 11.1.7
admissions, 11.1.6
amateur performances, 11.1.6
athletic events, 11.1.6
capital expenditures, 11.1.7
catering services, 11.1.2
collection and payment, 5.7
described, 11.1.1
direct cost of goods and services, 11.1.2
door-to-door sales, 11.1.6
exemptions, 3.8, 11.1.2, 11.1.6, 11.1.7
fundraising activities. See **Fundraising activities**
homecare services, 11.1.6
input tax credits. See **Input tax credits**
membership fees, 11.1.6
operating expenses, 11.1.6
recreational services, 11.1.6

Public service bodies. See also **Public sector bodies**

accommodation, short-term, 11.1.8
branches, 11.1.2
charities. See **Charities and non-profit organizations**
colleges. See **Colleges**
described, 11.1.1
divisions, 11.1.2
exempt sales, 11.1.2
FST exemptions, 11.1.1
GST, collection of, 11.1.2
GST payable, 11.1.1
 not recoverable, 11.1.1
GST rebate. See **GST/HST rebate**
hospital authority. See **Hospitals**
input tax credits. See **Input tax credits**
leases. See **Leases**
municipalities. See **Municipalities**
non-profit organizations. See **Charities and non-profit organizations**
parking, charges for, 11.1.8
real property. See **Real property**
registered charity status, 11.1.2
residential property, 11.1.8
school authority. See **School authority**
selected, 11.1.1
separate branches or divisions, 11.1.2
sponsorships, 2.2.4
universities. See **Universities**

Public transportation. See **Transportation services**

Puddings, 2.4.3

Quails, 2.4.4

Quebec Sales Tax (QST), 4.1, 8.2.1

Quotas, 2.4.4

Rabbit, feeds, 2.4.4

Rabbits, 2.4.4

Reaching aids, 2.4.2

Real property, 2.1.1, 11.5. See also **Real property contractors**

agreement of purchase and sale (APS), 5.3.1, 11.5
change of use, 5.4.3, 11.5.6
charities, 11.1.8, 11.2.2
commercial property
 leases
 generally, 11.5.4
 net leases, 11.5.4
 public service bodies, 11.5.4
 sale of leased property by individual, 11.5.4
 sales generally, 11.5.4
 tenant inducements, 11.5.4
contractors, 11.7.1
contracts, 11.7.1
exempt supplies
 condominium fees, 3.1.4
 generally, 3.1
 landlords of
 buildings, 3.1.5
 land, 3.1.5
 personal use land, 3.1.2
 public sector bodies, of
 accommodation, short-term, 3.8.5
 change of use, 3.8.5
 election to treat supplies of, as taxable, 3.8.5
 generally, 3.8, 11.5.4
 leases, short-term, 3.8.5
 parking, 3.8.5
 residential property, 3.8.5
 sales to individuals, 3.8.5
residential rent, 3.1.3
used homes
 business use of home, 3.1.1
 renovated homes, 3.1.1

HST

INDEX

- payment, 5.3.1
- input tax credits
 - apportionment, rules for, 5.4.2
 - determination of commercial use, 5.4.2
 - change in use
 - decrease in taxable use, 5.4.3
 - generally, 5.4.3, 11.5.4
 - increase in taxable use, 5.4.3
 - self-supply, 5.4.4
- joint ventures, 11.5.7
- land
 - farmland
 - converted to personal use, 11.5.1
 - farm corporations, 11.5.1
 - generally, 11.5.1
 - related individuals, sales to, 11.5.1
 - leases, 11.5.1
 - sales, 11.5.1
 - trailer parks, 11.5.1
- location, 2.3.3
- mixed-use property, 11.5.5
- municipalities. See **Municipalities**
- public institutions, 11.1.2
- Quebec Sales Tax, imposition of, immovables, 8.2.1
- rentals, 11.1.8
- residential property. See also **Exempt supplies and Transitional rules**
 - condominium fees, 11.5.2
 - fair market value, 11.5.2
 - HST, 11.5.2
 - homes sold GST-Included, 11.5.2
 - housing
 - multi-unit complexes, 11.5.2
 - single family homes, 11.5.2
 - laundry facilities, 11.5.2
 - manufactured homes, 11.5.2
 - rebate calculation, 11.5.2
 - new housing rebate (FST), 10.8.2, 11.5.2
 - rebate calculation, 11.5.2
 - new residential rental property rebate, 11.5.2
 - renovated homes, 11.5.2
 - residential rent, 11.5.2
 - sales and leases, new residential condominium units, 11.5.2
 - self-supply rules, 11.5.2
 - tax, 11.5.2
- return of, to vendor, 11.5.2
- sales, 11.1.8
- seizure and repossession
 - court seizure, 7.15.3
 - creditors, 7.15.2
 - debtors, 7.15.2
- self-assessment, 11.5.3—GST/HST Info Sheet GI-045
- self-supply, 5.4.4, 11.5.3
- timing of liability
 - condominiums, 11.5.8
 - deposits, 11.5.8
 - generally, 5.6.3
 - leases, 11.5.8
 - sales, 11.5.8
- Real property contractors**
 - provincial sales taxes (PSTs), 8.1.3
- revenues, 11.7.1
 - pricing contracts, 11.7.1
 - provincial sales taxes, 11.7.1
- timing of liability
 - construction completed, 11.7.2
 - generally, 11.7.2
 - holdbacks, 11.7.2
 - progress payments, 11.7.2
- Rebates.** See **GST/HST rebate**
- Records.** See **Books and records**
- Recreational clubs,** 11.1.6
- Recreational facilities lease.** See **Leases**
- Recreational services,** 11.1.6
- Recycling activities,** 11.1.3
- Refunds, tax**
 - adjustments, 5.8.1
 - documentation, 5.8.1
 - offset, 5.8.1
- Refuse disposal,** 11.1.3
- Registered charities.** See **Charities and non-profit organizations**
- Registered charity status.** See under **Public service bodies**
- Registration**
 - business assets on deregistration
 - accrued expenses, 4.11.3
 - capital property, 4.11.4
 - non-capital property, 4.11.1
 - prepaid expenses, 4.11.2
 - business assets on registration
 - prepaid expenses, 4.9.2
 - property, 4.9.1
 - business number, 4.6
 - business registration web site
 - CRA programs, 4.6.1

Canadian Value Added Taxation

- generally, 4.6
- Nova Scotia programs, 4.6.1
- Ontario programs, 4.6.1
- cancellation
 - mandatory cancellation, 4.10.1
 - operational deregistration of small suppliers, 4.10.2
- compulsory registration. See also non-residents of Canada
 - bare trusts
 - definition, 4.1.2
 - registration requirements, 4.1.2
 - generally
 - commercial activity, 4.1
 - directors' fees, 4.1
 - "person" defined, 4.1
 - small suppliers
 - four-calendar-quarters test, 4.1.1
 - generally, 4.1.1
 - single-calendar-quarter test, 4.1.1
 - small supplier threshold, 4.1.1
- exclusions from compulsory registration, other
 - non-resident business not carrying on business in Canada, 4.5
 - sale of real property, only commercial activity is, 4.5
- non-residents of Canada
 - compulsory registration, 4.8.1
 - "carrying on business" in Canada, 4.8.1
 - generally, 4.8
 - mail and courier imports, 4.8.4.1
 - obligations as to books and records, 4.8.7
 - permanent establishment, 4.8.5
 - registration not required, 4.8.2
 - residence, 4.8.4
 - responsible CRA offices, 4.8.7
 - security, 4.8.6
 - amount of, 4.8.6
 - cancellation of bond, 4.8.6
 - endorsements or riders to surety bonds, 4.8.6
 - form of, 4.8.6
 - voluntary registration, 4.8.3
- options
 - fiscal year, 4.7.4
 - joint ventures, 4.7.6
 - joint venture election, 4.7.6
 - partnerships, 4.7.5
 - individual partners, 4.7.5
 - public service bodies
 - generally, 4.7.3
 - individual schools, 4.7.3
 - reporting by branches and divisions, 4.7.1
 - unincorporated organizations
 - criteria for being considered separate entities, 4.7.2
 - generally, 4.7
 - small supplier threshold issues
 - associated parties, 4.2.1
 - associated corporations, 4.2.1
 - capital property, 4.2.4
 - financial services, zero-rated, 4.2.9
 - generally, 4.2
 - goods taken for non-business use, 4.2.3
 - joint ventures, 4.2.8
 - prepayments, advances, deposits, 4.2.2
 - prize winnings, 4.2.7
 - provincial sales taxes, 4.2.5
 - public sector bodies, 4.1.1
 - real property, 4.2.4
 - worldwide sales, 4.2.6
 - taxi drivers
 - documentation exemption, 4.3.2
 - generally, 4.3
 - other revenues, 4.3.1
 - part-time, 4.3
 - voluntary registration
 - generally, 4.4
 - private contractor, 4.4
 - "work on the side," 4.4
- Regulatory body, 11.1.4**
- Reimbursements. See Allowances and reimbursements**
- Research services, 11.1.2**
- Respiratory monitors, 2.4.2**
- Retail space lease. See Leases**
- Retirement funds, 7.3**
- Returnable containers**
 - bottle deposits, 7.8.2
 - generally, 7.8
 - pallets, 7.8.1
- Returns. See Collection and payment**
- Road construction, 11.1.3**
- Road repair/maintenance, 11.1.3**
- Road signs, 11.1.3**
- Rock, 2.4.4**

INDEX

Royalties, natural resource, 2.2.5

Salespersons

allowances, 7.2.1

expenses, 7.2.3

School authority, 11.1.1

amusement, places of, 11.1.6

cafeterias, taxable food and beverages,
11.1.4

contractors. See **Contractors**

defined, 11.1.4

educational services, 3.3

registered charity status, 11.1.2

services provided by, 11.1.4

tax treatment, 11.1.4

vocational school, 11.1.4

Second language instruction, 11.1.4

Seeds, 2.4.4, 9.1.12

Seizure and repossession

court seizure, 7.15.3

generally, 7.15

personal property

before 1991, 7.15.1

before 1994, 7.15.1

1994 onward, 7.15.1

seizure from non-registrant, 7.15.1

resupply by way of lease, 7.15.1

resupply by way of sale, 7.15.1

seizure from registrant, 7.15.1

real property

creditors, 7.15.2

debtors, 7.15.2

Selector control devices, 2.4.2

Services

agent's, 2.4.6, 9.4.2

agricultural, 2.4.4

air ambulance, 2.4.6

air navigation, 2.4.6

banking, 3.6

blue box collection. See **Recycling activities**

defined, 2.12

direct cost, 11.1.2

electricity. See **Electricity**

exempt, 2.4.6

public institution, 11.1.2

exported. See **Exported services**

financial. See **Financial services**

fire protection, 11.1.3

fishing, 2.4.4

garbage collection. See **Garbage collection**

harvesting, 2.4.4

homecare. See **Homecare services**

imported. See **Imported services**

inspection. See **Municipalities**

institutional health care. See **Hospitals**

insurance. See **Insurance**

law enforcement. See **Law enforcement**

location, 2.3.3

municipality. See **Municipalities**

natural gas. See **Natural gas**

postal, 2.4.7

property registration, 11.1.3

real property, 2.4

recreational. See **Recreational services**

research, 11.1.2

road clearing, 2.4.4

road construction. See **Road construction**

school authority. See **School authority**

snow removal. See **Snow removal**

stud, 2.4.1, 2.4.7

telecommunications, location, 2.3.3

ticket, 2.4.6

transportation. See **Transportation services**

travel. See **Services**

vending machines, 7.4

water. See **Water**

zero-rated

educational services, 11.1.4

exports, 2.4.5

medical devices, 2.4.2, 5.8.1

transportation services, 2.4.6

Shares, 2.1

Sheep, 2.4.4

Sheltered workshops, 11.1.2

Shower-seats, 2.4.2

Sidewalk repair/maintenance, 11.1.3

Snack combinations, 2.4.3

Snack food, 2.4.3

Snow removal, 11.1.3

Sod, 2.4.4

Soil, 2.4.4

Speaking aids, 2.4.2

Special attribution method, 3.6, 11.6.2.8

Spinal braces, 2.4.2

Canadian Value Added Taxation

Sporting clubs, 11.1.6

Stones, 2.4.4

Straw, 2.4.4

Street lights, 11.1.3

Street repair/maintenance, 11.1.3

Street signs, 11.1.3

Sub-contractors. See **Contractors**

Suffering, relief of, 11.1.2

Sugar cane/beets, 2.4.4

Supplements, 2.4.4

Supplies, 1.4

agriculture, 2.4.4

bingo cards, 11.1.6

charities

photocopying, 11.2.6

printing, 11.2.6

commercial activity, 2.3

deemed, 2.1.3

defined, 1.4.2.2

employee benefits, 2.1

exempt, 1.4.3, 2.2

charities, 3.8.1, 11.2.6

public institutions, 3.3, 3.8.1, 11.1.2

relief of poverty, suffering, distress,
11.1.2

fishing, 2.4.4

incidental, 2.1.6

international carriers, 2.4.6

intra-municipal, 11.1.3

location of, 2.3.3

municipalities, between, 11.1.3

non-taxable, 2.2

outside Canada, 2.3.3

property. See **Property**

provincial health care plan, 2.4.1

“qualifying group” defined, 2.2.2

real property. See **Real property**

service. See **Services**

single or multiple, 2.1.5

common law test, 3.2.2, 5.4.6

credit cards, 2.1.5, 3.6

electricity, 2.1.5

financial service, 2.1.5, 3.6

health care services, 5.4.6

loyalty cards, 2.1.5

pension plans, 2.1.5

test for, 2.1.5

taxable, 1.4.1, 2.1.1, 5.1

commercial activity, 2.2.7

transactions within a closely related group,
2.2.2

vending machines, 7.4

zero-rated, 1.4.2

agriculture, 2.4.4

basic groceries, 2.4.3

defined, 2.4

fishing, 2.4.4

hospitals, 11.1.5

importations, 9.1.12

location of supply, 2.3.3

medical and assisted devices, 2.4.1

exclusions, 2.4.1

medical supplies, 2.4.2

non-prescription drugs, 2.4.1

prescription drugs, 2.4.1

Surface transportation. See **Transportation services**

Surgical support stockings, 2.4.2

Sweetened baked goods, 2.4.3

six different items, 2.4.3

Swimming pools, 11.1.6

Tangible personal property. See **Property**

Tax certificates, issuing, 11.1.3

Tax Information Exchange Agreements (TIEA)

Canada-France Tax Treaty, 6.11

Tax rates, 5.2

Tax shelters, 6.9.5

Tax Treaties

Canada-France Tax Treaty, 6.11

Taxable benefits. See **Employee benefits**

Taxable supplies, 5.1

consideration for, 2.1

registration, 5.1

threshold, 5.1

Taxi drivers

documentation exemption, 4.3.2

generally, 4.3

other revenues, 4.3.1

part-time, 4.3

Telecommunications service. See **Services**

Telefiling

access code, 5.8.2.1

INDEX

- circumstances under which use of denied, 5.8.2.1
- conditions for use of, 5.8.2.1
- generally, 5.8.2.1
- Telephone calls**, 2.3.1
- Testing strips**, 2.4.2
- Tests**
 - four-calendar-quarter, 4.1.1
 - single-calendar-quarter, 4.1.1
- Ticket services**. See **Services**
- Tobacco**, 2.4.4
- Toilet seats**, 2.4.2
- Tools, reimbursement for**, 7.2.3
- Tour packages**, 2.4.6
- Tracheotomy supplies**, 2.4.2
- Tractors**, 2.4.4
- Trade associations**, 11.1.4
- Trade unions**, 11.1.6
- Trade-ins**, 5.2.13, 7.11
 - input tax credits
 - notional, 3.6, 5.2.13
 - non-registrants, 5.2.13
 - registrants, 5.2.13
- Trade-marks**, 2.1.1
- Traffic lights**, 11.1.3
- Transactions within a closely related group**. See **Supplies**
- Transit**. See **Transportation services**
- Transitional rules**
 - British Columbia HST, 10.5
 - increase in QST rate, 10.3, 10.7
 - Nova Scotia rate increase, 10.6
 - reduction in GST rate, 10.1, 10.2
 - Ontario value-added tax, 10.4
- Transportation services**, 2.4, 2.4.6, 2.4.7
 - air, 2.4.6
 - disabled individuals, 11.1.3
 - freight, 2.4.7, 5.1.1
 - international, 2.4.7
 - freight forwarders, 2.4.7
 - drivers for medical emergencies, 2.4.7
 - interline settlements, 2.4.7
 - miscellaneous charges, 2.4.7
 - passenger, 2.4.6
 - public transportation, 11.1.3
 - security charge, 2.4.6
 - surface, 2.4.6
 - transit, 11.1.3
 - fares, 11.1.3
- Travel services**, 2.4
- Trees**. See **Living trees**
- Trips**, 7.3
- Trusts, custodial services for assets**, 11.6.2.2
- Tuition**, 11.1.4
 - fees, 7.3
- Tunnel authority**. See **International organizations and officials**
- Turkeys**, 2.4.4
- Tutoring**, 11.1.4
- Underprivileged**, 11.1.3
- Uniforms, supply of**, 11.1.4
- Unions**
 - dues, 2.2, 7.3
 - payments by, 2.2.8
 - trade, 11.1.6
- Universities**, 11.1.1
 - amusement, places of, 11.1.6
 - catering services, 11.1.4
 - challenge fees, 11.1.4
 - contractors. See **Contractors**
 - course cancellation fees, 11.1.4
 - defined, 11.1.4
 - fees, 11.1.4
 - initiation fees, 11.1.4
 - meal plan, 11.1.4
 - official transcripts, supply of, 11.1.4
 - private, 11.1.4
 - registered charity status, 11.1.2
 - tax treatment, 11.1.4
- Vehicles, converted for disabled individuals**, 2.4.2
- Vending machines**,
 - generally, 7.4
 - liability, timing of, 7.4
 - sales, 2.4.3
- Vitamin-mineral pre-mixes**, 2.4.3

Canadian Value Added Taxation

Vocational school, 11.1.4

Walkers, 2.4.2

Wash transactions, 6.2.2

Water

removal, 11.1.3

right to take or remove, 11.1.3

services, 11.1.3

sewerage fees, 11.1.3

Wheelchairs, 2.4.2

lifts, 2.4.2

motor vehicle modified to accommodate,
2.4.2

Wild bird seed, 2.4.4

Wood. See **Processed wood**

Wool, 2.4.4

Yoghurt, 2.4.3

Zero-rated supplies. See **Supplies**

Zoos, 11.1.6