

## TOPICAL INDEX

Note: References are to sections of the *Excise Tax Act*. VI-VII-3 means ETA Schedule VI, Part VII, section 3. “Memo” numbers **beginning with 1 to 31** are the Canada Revenue Agency’s GST/HST Memoranda, published since 1994 (formerly called “New Memoranda”), originally numbered with dots but changed around 2018 to dashes (e.g., 3.3.1 is now “Memo 3-3-1”). “Memo” numbers **beginning 100 or later** are the CRA’s pre-1994 GST Memoranda, some of which are still current (e.g., “Memo 300-6-1”). Policy P-045 means CRA Policy Statement P-045. GI-097 means CRA GST/HST Info Sheet GI-097. These are all reproduced in *GST Memoranda, Bulletins, Policies & Info Sheets* and in the *Canada GST Service* and on *GST Partner* and *Taxnet Pro*, and are also available on the CRA web site. “Not exempt” and “not zero-rated” mean excluded from a stated exemption or zero-rating, but not necessarily taxable — another provision may exempt or zero-rate the supply. References to Analysis are to David Sherman’s commentary in *Canada GST Service, GST Partner* and *Taxnet Pro*.

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