

TOPICAL INDEX — CONSOLIDATED
[2019] G.S.T.C.
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NOTE: Cases relevant to an analysis of a GST problem are not always GST cases. Because of the similarity of various parts of the GST legislation to the *Income Tax Act*, the *Customs Act* and the pre-1991 federal sales tax provisions of the *Excise Tax Act*, cases decided under those Acts will often be binding, or at least persuasive authority, for GST issues. See the analysis in the *Canada GST Service*, or on *GST Partner* or *taxnet.pro* for reference to such cases.

This topical Index lists cases from [2012] to [2019] only. See the bound *Canada GST Cases Index & Cimator* for cases in [1992]-[2011].

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- • contract documents providing GST included, [2013] G.S.T.C. 103
- • • contract with status Indians not required to pay GST, [2013] G.S.T.C. 103
- • contract silent as to GST, [2016] G.S.T.C. 122
- • • GST extra when contract silent, [2013] G.S.T.C. 15; [2016] G.S.T.C. 122; [2017] G.S.T.C. 82; [2019] G.S.T.C. 21

- • purchasers of condominiums were individuals in partnership, [2016] G.S.T.C. 115
- violation of, meant purchasers of iPhones were not agents of real purchaser, [2014] G.S.T.C. 62

Contractor

- whether acting as agent of owner or providing services, [2017] G.S.T.C. 3

Contribution

- director suing other directors for, [2018] G.S.T.C. 9

Conviction, *see* Offence**Corporation**

- director of, *see* Director
- dissolved, cannot take any steps in appeal, [2012] G.S.T.C. 71; [2017] G.S.T.C. 42
- • appeal of input tax credits conceded by Crown, [2019] G.S.T.C. 1
- dissolution of, directors cease to be directors
- • not if corporation struck from register without being dissolved, [2014] G.S.T.C. 98

Cost approach

- only acceptable method for self-supply valuation, [2014] G.S.T.C. 13, 100

Costco instant rebate coupons

- not treated as coupons for GST/HST, [2017] G.S.T.C. 22

Costco membership arrangements, [2012] G.S.T.C. 44**Costs awarded by other Court**

- cannot be changed by Tax Court of Canada, [2015] G.S.T.C. 48; [2016] G.S.T.C. 4; [2017] G.S.T.C. 44
- must be paid before proceedings can continue, [2016] G.S.T.C. 34

Costs (on GST appeal)

- awarded to appellant at TCC, [2012] G.S.T.C. 4, 107; [2014] G.S.T.C. 154; [2015] G.S.T.C. 72, 75, 124; [2016] G.S.T.C. 57; [2017] G.S.T.C. 67; [2019] G.S.T.C. 13, *see also* solicitor-and-client (below); settlement offer (below)
- increased due to shoddy audit work, [2015] G.S.T.C. 124; [2016] G.S.T.C. 57

Costs (on GST appeal) (*cont'd*)

- • lump sum awarded by judge, [2015] G.S.T.C. 52; [2019] G.S.T.C. 13
- • reduced because same costs went to parallel QST appeal, [2012] G.S.T.C. 107
- • settlement offer ignored where CRA could not legally accept it, [2012] G.S.T.C. 4
- • trial judge could not overrule taxing officer's award once issued, [2012] G.S.T.C. 84; [2013] G.S.T.C. 86
- awarded to appellant at TCC Informal Procedure
- • reversed by FCA because more than \$7,000 at stake, [2015] G.S.T.C. 14
- awarded to Crown at TCC General Procedure, [2012] G.S.T.C. 57, 75, 112; [2015] G.S.T.C. 12
- • appeal dismissed for delay (show-cause hearing), [2012] G.S.T.C. 112
- • lump sum awarded by judge, [2015] G.S.T.C. 12
- awarded to Crown at TCC Informal Procedure, [2014] G.S.T.C. 76; [2015] G.S.T.C. 57
- • appellant did not subpoena evidence after adjournment granted to allow this, [2015] G.S.T.C. 57
- • appellant relitigated previously-decided issue and lied in Court, [2014] G.S.T.C. 76
- • inadvertently so not enforced by Crown, [2012] G.S.T.C. 73
- disallowed on Informal Procedure where amount at stake exceeded \$7,000, [2015] G.S.T.C. 14
- disbursements, GST and QST paid on legal fees, [2012] G.S.T.C. 54, 84; [2013] G.S.T.C. 86
- do not include letter of credit to post security while appealing assessment, [2018] G.S.T.C. 97
- enhanced, time limit for requesting, [2013] G.S.T.C. 64
- form part of tax debt, [2015] G.S.T.C. 48; [2016] G.S.T.C. 4; [2016] G.S.T.C. 44
- GST/HST on legal fees not allowed as disbursements, [2012] G.S.T.C. 54, 84
- lawyer ordered to pay costs personally, [2014] G.S.T.C. 31; [2015] G.S.T.C. 145

- must be paid before proceedings can continue, [2016] G.S.T.C. 34
- settlement offer before trial
- • offeror entitled to higher costs, [2014] G.S.T.C. 154; [2017] G.S.T.C. 67
- • offeror not entitled to higher costs, [2012] G.S.T.C. 4, 107
- • • CRA could not accept offer to settle all-or-nothing case, [2012] G.S.T.C. 4
- solicitor-and-client not awarded, [2019] G.S.T.C. 13
- solicitor-and-client not awarded despite settlement offer, [2012] G.S.T.C. 4, 107

Costs (on litigation awards), GST/HST on

- Alberta
- • allowed where no ITC available, [2012] G.S.T.C. 76

Costs (on prosecution)

- awarded against accused for abuse of process, [2014] G.S.T.C. 91

Coupons

- instant rebate, are not coupons, [2017] G.S.T.C. 22
- telecom company billing credits and mail-in rebates, [2012] G.S.T.C. 67

Court, *see* Federal Court; Tax Court of Canada

Court orders, *see* Procedure

Credit card service charges

- merchant charges from Amex to Costco, [2012] G.S.T.C. 44
- VISA fees to banks are taxable, [2018] G.S.T.C. 57

Credit memo

- was not credit note for GST/HST purposes, [2018] G.S.T.C. 5

Credit note

- did not reduce entitlement to later input tax credit, [2013] G.S.T.C. 10; [2014] G.S.T.C. 57
- issued for cancelled debt, allowed deduction from net tax, [2013] G.S.T.C. 135; [2014] G.S.T.C. 15
- required to reduce invoiced fee, [2017] G.S.T.C. 3; [2018] G.S.T.C. 5

Credit note (*cont'd*)

- uncollectible, does not force recipient to recapture ITCs, [2017] G.S.T.C. 1; [2018] G.S.T.C. 5

Credit union

- disputing CRA finding that it was not “credit union”, [2019] G.S.T.C. 27

Criminal acts, *see* Offence**Criminal proceedings**, *see* Offence**Crown**, *see* Revenue
Canada/CCRA/CRA**D****Damages**, *see also* Contracts: breach of

- not awarded where CRA refused to implement objection settlement, [2015] G.S.T.C. 89
- whether GST included in damage award, [2017] G.S.T.C. 66; [2018] G.S.T.C. 94

Dealer

- automobile
- sales of vehicles to status Indians, [2013] G.S.T.C. 97

Death

- bequest of land, heir must pay GST to receive, [2017] G.S.T.C. 20

Definitions of terms, *see* Interpretation**Delay**

- appeal of conviction, [2019] G.S.T.C. 4
- reaching trial for GST evasion, *see* Offence: stay of proceedings: delay in reaching trial

Delivery

- fast food, delivery charge part of single supply of food, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19

Dental services

- orthodontic services not zero-rated, [2017] G.S.T.C. 63

Department of National Revenue, *see* Revenue Canada/CCRA/CRA**Deposit**

- payment for when purchase agreement transferred, whether subject to GST, [2013] G.S.T.C. 128

Depression

- meant director unable to have company remit GST, [2014] G.S.T.C. 48, 150

Detaxers, *see* Tax protestors**Development charges**

- included in consideration for new home sale, [2013] G.S.T.C. 22, 136; [2014] G.S.T.C. 43

Diligence, *see* Due diligence**Director**

- contribution to liability to Crown of co-director, [2018] G.S.T.C. 9
- deemed, when last director tried to resign, [2015] G.S.T.C. 57
- last, cannot resign, [2015] G.S.T.C. 57
- liability for unremitted GST/HST of corporation
 - co-contribution of other directors, [2018] G.S.T.C. 9
 - costs of contesting assessment not deductible for income tax purposes, [2013] G.S.T.C. 147
 - directors unable to bring issue to Tax Court, [2013] G.S.T.C. 98
 - dissolution of corporation, effect of
 - being struck from register not the same as dissolution, [2014] G.S.T.C. 98
 - duplication with liability for non-arm's length transfer of property, [2014] G.S.T.C. 133; [2015] G.S.T.C. 37
 - judgment against corporation must be unsatisfied, [2012] G.S.T.C. 13
 - CRA as creditor not required to act in director's interest, [2017] G.S.T.C. 73
 - CRA as creditor not required to search for assets, [2012] G.S.T.C. 13
 - liability before assessed, so transfer to related person triggered liability, [2018] G.S.T.C. 64
 - liability for net tax created by disallowed ITCs, [2013] G.S.T.C. 95, 126
 - limitation period
 - assessment more than 2 years after corporation ceased operations, [2014] G.S.T.C. 133; [2015] G.S.T.C. 37

Director (*cont'd*)

- *de facto* director remains liable, [2013] G.S.T.C. 12, 19
- resignation of director was valid, [2013] G.S.T.C. 12
- but director still liable as *de facto* director, [2013] G.S.T.C. 12
- whether assessment more than 2 years after ceasing to be director, [2013] G.S.T.C. 12, 19; [2014] G.S.T.C. 106, 133, 143; [2015] G.S.T.C. 37; [2016] G.S.T.C. 14; [2017] G.S.T.C. 41
- resignation sent to company's lawyer was valid, [2016] G.S.T.C. 14
- time does not run while assessment under appeal and on new trial, [2014] G.S.T.C. 103
- not liable for corporation's net tax refunds before 2005, [2013] G.S.T.C. 95
- not liable where CRA failed to explain basis of corporation's liability, [2013] G.S.T.C. 39
- not liable where found not to be a director or *de facto* director, [2016] G.S.T.C. 113; [2018] G.S.T.C. 33, 83
- preconditions to assessment, [2012] G.S.T.C. 13, 19, 43; [2014] G.S.T.C. 103, 106; [2015] G.S.T.C. 38, 49, 50, 109, 110
- liability limited to amount on certificate, [2015] G.S.T.C. 38
- no liability unless Crown proves preconditions, [2015] G.S.T.C. 49, 50, 109, 110
- suing other directors for contribution, [2018] G.S.T.C. 9
- meaning of, *see* Interpretation: meaning of "director"

Disbursement

- charged by lawyer to client, [2012] G.S.T.C. 21

Discovery

- amended Reply meant appellants could repeat discovery, [2016] G.S.T.C. 120
- appellant's representative ordered to answer questions, [2016] G.S.T.C. 76; [2018] G.S.T.C. 74
- Crown cannot be forced to identify factual assumptions in Reply, [2012] G.S.T.C. 23

- Crown not required to answer further questions, [2018] G.S.T.C. 27
- Crown required to disclose third-party information relevant to assessment, [2018] G.S.T.C. 27
- Crown witness compelled to answer questions, [2016] G.S.T.C. 120
- disclosure of documents, Crown not in contempt, [2013] G.S.T.C. 69
- fishing expedition not allowed, [2018] G.S.T.C. 27
- implied undertaking that evidence will not be used in other proceedings, [2012] G.S.T.C. 47, 61; [2016] G.S.T.C. 31
- treatment of Crown documents subject to solicitor-client privilege, [2016] G.S.T.C. 110

Discretion

- not to be fettered, [2016] G.S.T.C. 60

Doctor Tax

- used as verb, [2012] G.S.T.C. 48

Driving service

- is not freight transportation service, [2017] G.S.T.C. 9

Drug plan

- administration of, not exempt financial service, [2015] G.S.T.C. 108; [2016] G.S.T.C. 118

Drugs

- anaesthetic solutions containing epinephrine, not zero-rated, [2018] G.S.T.C. 67
- Authorization to Possess, effect of, [2014] G.S.T.C. 116; [2016] G.S.T.C. 9, 61
- erythropoietin for horses, whether taxable, [2014] G.S.T.C. 23
- meaning of, *see* Interpretation: meaning of "drug"
- marijuana sold illegally, taxable, [2016] G.S.T.C. 9, 61, 80; [2017] G.S.T.C. 21, 30, 54; [2018] G.S.T.C. 34
- "yield" analysis to determine sales, [2017] G.S.T.C. 30
- marijuana sold to Compassion Club, taxable, [2014] G.S.T.C. 116; [2016] G.S.T.C. 9, 61
- sold illegally, taxable, [2015] G.S.T.C. 136; [2016] G.S.T.C. 55, 61, 80; [2017] G.S.T.C. 30, 54, *see also* cocaine and marijuana (above)

Due diligence

- as defence to assessment of penalty
- • due diligence not shown, [2014] G.S.T.C. 105, 134; [2015] G.S.T.C. 104; [2016] G.S.T.C. 56, 76
- • • believing that Indians not required to collect GST not due diligence, [2015] G.S.T.C. 104; [2016] G.S.T.C. 56; [2017] G.S.T.C. 65
- • • remitting an amount and then withdrawing it does not constitute payment, [2014] G.S.T.C. 112
- • due diligence shown, [2013] G.S.T.C. 32; [2014] G.S.T.C. 150; [2017] G.S.T.C. 94; [2018] G.S.T.C. 100
- • • accountant had advised registrant that year-end commissions were volume rebates to which GST did not apply, [2013] G.S.T.C. 32
- • • clinical depression meant director was unable to act, [2014] G.S.T.C. 150
- • • director relied on co-director to handle tax filings, [2018] G.S.T.C. 100
- • • psychotherapist had contacted licensing body and Revenu Québec to determine whether services exempt, [2017] G.S.T.C. 94
- as defence to directors' liability assessment
 - • "after the fact" efforts by director
 - • • not relevant, [2012] G.S.T.C. 8, 82
 - • • relevant
 - • • • relevant in reverse to create liability, [2013] G.S.T.C. 25; [2014] G.S.T.C. 11, 112
- • due diligence not shown, [2012] G.S.T.C. 8, 25, 35, 43, 73, 77, 82, 91, 93, 110, 120, 131; [2013] G.S.T.C. 12, 17, 25, 39, 42, 93, 122; [2014] G.S.T.C. 87, 98, 112; [2015] G.S.T.C. 1, 31, 57, 144; [2016] G.S.T.C. 98; [2018] G.S.T.C. 19, 23
- • • director participated in carousel fraud, [2015] G.S.T.C. 31
- • • director who lost control of company still had to try to get other person to remit GST, [2013] G.S.T.C. 38
- • • reliance on family member not objectively reasonable, [2013] G.S.T.C. 17, 93, 122; [2015] G.S.T.C. 3
- • • remitting an amount and then withdrawing it does not constitute payment, [2013] G.S.T.C. 25; [2014] G.S.T.C. 11, 112
- • due diligence shown, [2012] G.S.T.C. 25, 86, 105, 110, 132; [2013] G.S.T.C. 97; [2014] G.S.T.C. 48; [2015] G.S.T.C. 66; [2018] G.S.T.C. 23
- • • clinical depression meant director was unable to act, [2014] G.S.T.C. 48
- • • director believed that GST did not need to be remitted if debt not being paid, [2012] G.S.T.C. 86
- • • director contributed funds to company to bring it into compliance, [2012] G.S.T.C. 25
- • • director put money into company and did not know manager was taking it, [2015] G.S.T.C. 66
- • • director relied on personnel delivering cars to reserves, [2013] G.S.T.C. 97
- • • director under control and direction of dangerous criminals, [2012] G.S.T.C. 105, 132
- • • known amount of net tax remitted with return, [2012] G.S.T.C. 25
- as defence to late-filing penalty
- • due diligence not shown, [2012] G.S.T.C. 129
- as justification for input tax credit claims
- • due diligence shown, [2013] G.S.T.C. 6

Duty of care, *see* Revenue Canada/CCRA/CRA: duty of care to taxpayers

E**E-commerce solutions**

- businesses purporting to provide, ITCs disallowed, [2015] G.S.T.C. 35, 92

Educational services

- college whose courses qualified for university credit, exempt, [2015] G.S.T.C. 118; [2016] G.S.T.C. 105
- universities, mix of taxable and exempt supplies, [2015] G.S.T.C. 142, 143

Election

- for exempt supplies, *see* Closely related corporations
- Quick Method
- valid, [2015] G.S.T.C. 91
- sale of vacant land, to be taxable, [2015] G.S.T.C. 71, 134

Electronic coupons

- not required to be presented by customer, not coupons for GST/HST, [2017] G.S.T.C. 22

Employees

- taxable benefits, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19
- meals at discount, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19

Epinephrine

- anaesthetic solutions containing, not zero-rated, [2018] G.S.T.C. 67

Equipment

- sale of, was taxable supply, [2014] G.S.T.C. 107

Equitable interest

- unregistered, priority vs. CRA lien on property, [2012] G.S.T.C. 135, 136

Evaluation reports

- medical, for insurers, *see* Medical evaluation report

Evidence

- admission by agent, usable in prosecution of taxpayer, [2016] G.S.T.C. 35
- believed by Court, [2012] G.S.T.C. 97, 133
- taxpayer had filed objection at tax office without keeping copy, [2012] G.S.T.C. 97, 133
- business records exception, trial judge has discretion, [2015] G.S.T.C. 121; [2016] G.S.T.C. 119
- mailing, of, *see* Mail
- not believed by Court, [2012] G.S.T.C. 99; [2013] G.S.T.C. 7, 66, 77, 118; [2014] G.S.T.C. 9, 73, 105, 140, 141, 142; [2015] G.S.T.C. 9, 42; [2016] G.S.T.C. 7; [2016] G.S.T.C. 62
- claim that home was primary residence, [2013] G.S.T.C. 7

- claim that home belonged to parent transferees all along, [2013] G.S.T.C. 18
- claim that individuals moved into home as residence, [2013] G.S.T.C. 31
- claim that taxpayer did not understand business's accounting records, [2013] G.S.T.C. 118; [2014] G.S.T.C. 142; [2015] G.S.T.C. 42
- restaurant claiming that 60-85% of liquor was drunk by employees, [2013] G.S.T.C. 66; [2014] G.S.T.C. 9; [2015] G.S.T.C. 9
- testimony was "evasive" and "implausible", [2012] G.S.T.C. 99; [2014] G.S.T.C. 141
- transferee of property claiming that transfer merely corrected earlier error, [2013] G.S.T.C. 77; [2014] G.S.T.C. 73
- whether admissible due to *Charter* violations, [2015] G.S.T.C. 62

Exclusive

- meaning of, *see* Interpretation: meaning of "exclusive"

Exclusivity

- whether separate supply of, [2012] G.S.T.C. 44

Exemplary damages, *see* Punitive damages**Exempt supplies**

- financial service, *see* Financial service
- foster care acquired from foster parents and resupplied, not exempt, [2014] G.S.T.C. 40; [2015] G.S.T.C. 54
- home, *see* residential complex (below)
- Indians, *see* Indians and Indian exemptions
- insurance premiums, *see* Financial service
- municipal transit services, [2012] G.S.T.C. 38
- public service bodies, [2012] G.S.T.C. 38; [2014] G.S.T.C. 82; [2016] G.S.T.C. 10, 58, 89; [2017] G.S.T.C. 92
- municipal services, [2012] G.S.T.C. 38; [2016] G.S.T.C. 89; [2017] G.S.T.C. 92
- municipal transit services, [2012] G.S.T.C. 38
- policing highway, [2016] G.S.T.C. 89; [2017] G.S.T.C. 92

Exempt supplies (*cont'd*)

- providing information or certificate of status, [2014] G.S.T.C. 82
- university's sports facility (taxable), [2016] G.S.T.C. 10, 58
- residential complex, [2012] G.S.T.C. 68, 111
- vacant land
- sold by corporation, not exempt, [2018] G.S.T.C. 96
- sold by individual, [2015] G.S.T.C. 71, 134
- election to make sale taxable disallowed, [2015] G.S.T.C. 71, 134
- sale in course of business not exempt, [2014] G.S.T.C. 10, 130, 137
- sold by partnership, not exempt, [2014] G.S.T.C. 10, 130, 137

Exports

- automobiles, *see* vehicles (below)
- delivery at Canada-US border, [2019] G.S.T.C. 3
- delivery at Canadian airport to traveller leaving Canada, [2019] G.S.T.C. 10
- evidence of, [2019] G.S.T.C. 2, 3, 10, 31
- vehicles, what documentation required, [2019] G.S.T.C. 31
- jewellery delivered to foreign purchasers at airport Customs office, taxable, [2019] G.S.T.C. 10
- services provided to place non-resident students in Canada, [2013] G.S.T.C. 116
- trailers delivered to US purchasers at Canada-US border, taxable, [2019] G.S.T.C. 3
- VOIP telecommunication services, [2012] G.S.T.C. 33
- vehicles, what documentation required, [2019] G.S.T.C. 2

Extension of time

- objection, *see* Objection: extension of time to file
- to request enhanced costs from Tax Court, [2013] G.S.T.C. 64

Extrapolation, *see* Audit: methodology

F

Facility supply, [2015] G.S.T.C. 132

Failure to file return, *see* Offence

Farmer

- convicted of evasion, [2015] G.S.T.C. 122

Federal Court (formerly Federal Court — Trial Division)

- application filed too late, [2015] G.S.T.C. 141; [2016] G.S.T.C. 43
- refusal by CRA to extend time to object, [2015] G.S.T.C. 141, [2016] G.S.T.C. 43
- judicial review
- application dismissed at status hearing, [2012] G.S.T.C. 127
- assessments challenged as not being real assessments, [2013] G.S.T.C. 68, 123; [2015] G.S.T.C. 24, 87
- disclosure required by Crown during application, [2018] G.S.T.C. 52
- finding by CRA that entity was not “credit union”, [2019] G.S.T.C. 27
- refusal to recommend remission order, [2012] G.S.T.C. 59; [2013] G.S.T.C. 16; [2015] G.S.T.C. 21; [2018] G.S.T.C. 47; [2019] G.S.T.C. 3
- no jurisdiction over matter that can be appealed to Tax Court, [2015] G.S.T.C. 24, 87, 89, 127, 141; [2016] G.S.T.C. 43, 101

Federal Court of Appeal

- appeal book contents, [2014] G.S.T.C. 50
- deadline for appeal to
- deadline missed, [2013] G.S.T.C. 35, 130
- emergency appeal denied of TCC refusal to adjourn hearing, [2018] G.S.T.C. 28
- new evidence not permitted, [2014] G.S.T.C. 131
- substituting own decision rather than returning matter to Tax Court, [2012] G.S.T.C. 25

Ferry

- ITCs allowed for portion of ferry used for taxable sales, [2016] G.S.T.C. 25

Fettering discretion

- not to be done, [2016] G.S.T.C. 60

Financial institution

- cheque cashing business, constitutes, [2017] G.S.T.C. 74, 75

Financial service, *see also*

Interpretation: meaning of “financial services”

- administration of drug plan (not), [2015] G.S.T.C. 106
- arranging for, *see* Interpretation: meaning of “arranging for”
- arrangements for casino cheque cashing, [2012] G.S.T.C. 42; [2013] G.S.T.C. 141
- cheque cashing service, [2012] G.S.T.C. 42; [2013] G.S.T.C. 141
- co-branded credit card, [2012] G.S.T.C. 44
- credit-card merchant charges, [2012] G.S.T.C. 44
- election for exempt supplies does not make zero-rated services exempt, [2018] G.S.T.C. 50; [2019] G.S.T.C. 36
- insurance sales by car dealership, [2018] G.S.T.C. 93
- kiosks for casino cheque cashing (not), [2012] G.S.T.C. 42; [2013] G.S.T.C. 141
- providing space for bank machine (not), [2012] G.S.T.C. 119
- transfer of deposit paid towards purchase of property, [2013] G.S.T.C. 128
- VISA fees to banks are taxable, [2018] G.S.T.C. 57
- verification services for casino cheque cashing (not), [2012] G.S.T.C. 42; [2013] G.S.T.C. 141

Fine, *see* Offence

First Nations, *see* Indians and Indian exemptions

Fitness centre

- bad debt credit on unpaid memberships disallowed, [2015] G.S.T.C. 101; [2016] G.S.T.C. 45

Footwear, *see* Medical devices: footwear

Form

- wrong, used for new housing rebate application, [2014] G.S.T.C. 144; [2016] G.S.T.C. 5

Foster care

- acquired from foster parents and resupplied by co-ordinator, taxable, [2014] G.S.T.C. 40

Fraud, *see also* Offence

- on creditors
- • remittance of GST/HST by corporation before filing for bankruptcy, [2017] G.S.T.C. 96

Freight transportation service

- does not include driving service, [2017] G.S.T.C. 9

French text

- used in interpreting legislation, [2013] G.S.T.C. 38; [2014] G.S.T.C. 116; [2016] G.S.T.C. 9, 61
- • French text was in error and did not apply, [2013] G.S.T.C. 38

Fuel

- acquired by truck owner directly from supplier with fleet card, [2014] G.S.T.C. 54

G**GST Credit (income tax measure)**

- cannot be appealed in GST appeal, [2013] G.S.T.C. 54
- treatment of, on bankruptcy, [2018] G.S.T.C. 44

Garnishment

- assessment for failing to comply with garnishment order, [2012] G.S.T.C. 2; [2013] G.S.T.C. 8, 149; [2014] G.S.T.C. 69, 147; [2015] G.S.T.C. 18, 45
- • bank not liable where it had right to take client’s funds to repay credit line, [2013] G.S.T.C. 149; [2014] G.S.T.C. 147; [2015] G.S.T.C. 45
- • person liable even if no payment made to tax debtor, [2013] G.S.T.C. 8; [2014] G.S.T.C. 69; [2015] G.S.T.C. 18
- • person liable even though bankruptcy proposal filed later, [2012] G.S.T.C. 12

Gift certificate

- frequent-flyer points are not, [2019] G.S.T.C. 29

Gold

- purchase of, no ITC where a sham, [2016] G.S.T.C. 3; [2017] G.S.T.C. 31

Golf course

- construction of incomplete, whether GST payable, [2012] G.S.T.C. 12

Golf vacation

- qualified as “tour package”, [2012] G.S.T.C. 11

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Grants and subsidies

- city subsidizing university sports facility, taxable, [2016] G.S.T.C. 10, 58
- subsidizing city building transit system, [2012] G.S.T.C. 38
- whether taxable, [2012] G.S.T.C. 38

Grey marketers

- purchasers of iPhones were not acting as agents, [2014] G.S.T.C. 62

Gross negligence penalty, *see* Penalty: gross negligence

Gross vs. net calculation of GST/HST

- pizza delivery charges collected by drivers, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19

Guidelines

- remission order, [2018] G.S.T.C. 47; [2019] G.S.T.C. 3

Guilty plea, *see also* Offence

- application to strike or withdraw, [2018] G.S.T.C. 36

H**Half-sister**

- considered “related”, [2016] G.S.T.C. 111; [2017] G.S.T.C. 48

Harmonized Sales Tax

- British Columbia, effects of cancellation, [2014] G.S.T.C. 124
- does not include Ontario motor vehicle tax, [2017] G.S.T.C. 57, 58

Health care services

- acupuncture services taxable, [2012] G.S.T.C. 121
- homemaker services exempt, [2015] G.S.T.C. 129
- nursing services exempt
- excludes contract for nursing personnel, [2015] G.S.T.C. 126; [2016] G.S.T.C. 22, 74; [2018] G.S.T.C. 12
- trauma therapy, not exempt, [2013] G.S.T.C. 14

Highway policing services

- exempt, [2016] G.S.T.C. 89; [2017] G.S.T.C. 92

Holding company

- ITCs allowed to
- for costs of maintaining subsidiary, [2015] G.S.T.C. 15

Home, *see also* New home; New housing rebate (GST); Federal sales tax new housing rebate

- sale of by CRA, for GST debts, [2018] G.S.T.C. 68

Home office expenses

- allocation of input tax credits, [2015] G.S.T.C. 135

Homemaker services

- exemption for, [2015] G.S.T.C. 129

Horse breeding

- had no reasonable expectation of profit, [2015] G.S.T.C. 17

Horse racing

- had no reasonable expectation of profit, [2015] G.S.T.C. 17

Hospital

- contractor overbilling, constituted evasion by contractor of hospital’s GST, [2018] G.S.T.C. 4

House hoppers

- liable for tax as builders, [2013] G.S.T.C. 31

Hypothec

- registered against property to protect construction company’s interest, [2012] G.S.T.C. 12

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Identity theft

- use of company’s name for fraudulent GST refunds, [2013] G.S.T.C. 78

Immigration status

- not relevant to determining primary place of residence, [2017] G.S.T.C. 16

Implied undertaking rule, *see* Discovery: implied undertaking that evidence will not be used in other proceedings

Importation

- no credit for trade-in outside Canada on importation of new RV, [2018] G.S.T.C. 53

Imported taxable supply

- mutual fund financing provided by US company, [2017] G.S.T.C. 37

Imprisonment, see Offence**In camera hearings**

- to resolve issues of privilege, [2016] G.S.T.C. 110

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- appeal under, did not include GST appeal, [2015] G.S.T.C. 80
- GST assessment consequential on assessment under, [2012] G.S.T.C. 99; [2014] G.S.T.C. 41, 74, 141

Income trust

- costs of related entity not eligible for ITC, [2013] G.S.T.C. 105

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- limitation period applies to constitutional challenge, [2017] G.S.T.C. 76; [2018] G.S.T.C. 56
- not sovereign nations with Canada, [2019] G.S.T.C. 4
- required to collect GST, [2012] G.S.T.C. 15; [2015] G.S.T.C. 104; [2016] G.S.T.C. 37, 56, 121; [2017] G.S.T.C. 65; [2019] G.S.T.C. 4
- lawsuit on this issue could not be expanded to other matters, [2013] G.S.T.C. 49, 50
- required to file GST returns, [2019] G.S.T.C. 4
- sales of cigarettes to, [2015] G.S.T.C. 28, 56; [2016] G.S.T.C. 12, 16
- sales of vehicles delivered on reserve, no GST, [2013] G.S.T.C. 97
- sales to non-Indians on reserve, whether subject to GST, [2012] G.S.T.C. 15; [2015] G.S.T.C. 104; [2016] G.S.T.C. 56; [2017] G.S.T.C. 65
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- no relief from requirement to collect tax, [2015] G.S.T.C. 104; [2016] G.S.T.C. 56; [2017] G.S.T.C. 65; [2019] G.S.T.C. 4

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- balanced against right to fair trial, [2013] G.S.T.C. 80, 83, 90, 106, 131; [2016] G.S.T.C. 110

Infrastructure costs

- fronted by developer and collected by city from later developers, [2017] G.S.T.C. 33

Injunction

- against collection action by Revenue Canada/CCRA
- against registrant that had been assessed, injunction not granted, [2015] G.S.T.C. 32

Input tax credit

- allowed
- amount paid to personnel agency, [2014] G.S.T.C. 6, 110, 152; [2015] G.S.T.C. 133
- automobile not exclusively for business use by individual, [2013] G.S.T.C. 11
- based on income tax expenses allowed, [2014] G.S.T.C. 41
- credit-note-refunded amounts, [2013] G.S.T.C. 10; [2014] G.S.T.C. 57
- expenses were business expenses, [2014] G.S.T.C. 54
- financial services were related to store’s commercial activities, [2012] G.S.T.C. 119
- high management fees to company’s owners’ holding companies, [2015] G.S.T.C. 115; [2016] G.S.T.C. 26
- invoices issued by entity that was not the supplier, [2013] G.S.T.C. 6, 48; [2016] G.S.T.C. 13
- other company incurred expenses as agent of registrant, [2017] G.S.T.C. 59
- stewards arranging for recycling of hazardous waste, [2018] G.S.T.C. 25
- apportionment, [2014] G.S.T.C. 104; [2015] G.S.T.C. 20, 29, 135, 142, 143
- ferry used for exempt ferry tolls and taxable sales, [2015] G.S.T.C. 29; [2016] G.S.T.C. 25

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- floor space in buildings, [2015] G.S.T.C. 142, 143
- home office expenses, [2015] G.S.T.C. 135
- office space of life insurer rented to sales reps, [2015] G.S.T.C. 20
- school providing taxable and exempt courses, [2014] G.S.T.C. 104
- university campus space, [2015] G.S.T.C. 142, 143
- weighting of buildings relative to parking lots, [2015] G.S.T.C. 142, 143
- change in use of property to commercial activities, [2013] G.S.T.C. 52
- deferral of, for income tax reasons, [2013] G.S.T.C. 10; [2014] G.S.T.C. 57
- disallowed
 - amount paid to personnel agency, [2013] G.S.T.C. 109, 154; [2014] G.S.T.C. 2, 122, 128; [2015] G.S.T.C. 2, 74, 116; [2016] G.S.T.C. 53
 - automobile not exclusively for business use by individual, [2012] G.S.T.C. 93
 - before person was registered, [2015] G.S.T.C. 55
 - business had not yet begun, [2014] G.S.T.C. 75
 - claimed by wrong company in group, [2015] G.S.T.C. 35, 69, 92; [2016] G.S.T.C. 82
 - commercial activity not carried on, [2015] G.S.T.C. 35, 69, 92
 - dispute over share ownership was not commercial activity, [2015] G.S.T.C. 125
 - documentation contained registration numbers of different suppliers, [2012] G.S.T.C. 138
 - documentation not showing GST, [2013] G.S.T.C. 24
 - documentation not including suppliers' registration numbers, [2013] G.S.T.C. 24
 - estimated amounts, [2017] G.S.T.C. 4
 - false claims, [2012] G.S.T.C. 100, 109
 - government funding was grant, not consideration, [2012] G.S.T.C. 38
 - group's invoices paid by one company in group, [2015] G.S.T.C. 81
 - home being built for company's shareholder's family, [2019] G.S.T.C. 26
 - insufficient connection to business activities, [2012] G.S.T.C. 117, 141
 - insufficient evidence, [2012] G.S.T.C. 48, 72; [2013] G.S.T.C. 111; [2018] G.S.T.C. 96
 - invoices issued by entity that was not the supplier, [2012] G.S.T.C. 138; [2014] G.S.T.C. 85, 122, 128; [2015] G.S.T.C. 11, 116, 123; [2016] G.S.T.C. 2
 - invoices of accommodation, [2012] G.S.T.C. 60, 109; [2013] G.S.T.C. 20, 82, 144, 155; [2014] G.S.T.C. 2, 32, 86; [2015] G.S.T.C. 2, 74; [2016] G.S.T.C. 53, 125
 - invoices issued by entity that was not the supplier, [2013] G.S.T.C. 20, 28
 - iPhones purchased in violation of Apple policy, [2014] G.S.T.C. 61
 - jewellery and gold purchases were a sham, [2016] G.S.T.C. 3; [2017] G.S.T.C. 31
 - legal fees to defend against criminal charges arising from business, [2012] G.S.T.C. 37
 - offset for tax remitted in error, [2013] G.S.T.C. 89
 - orthodontist making single supply of exempt services, [2017] G.S.T.C. 63
 - output was exempt supply, [2012] G.S.T.C. 117, 141; [2013] G.S.T.C. 21
 - personal expenses, [2012] G.S.T.C. 9, 37, 117, 141
 - purchases of iPhones for registrant were not made by agents, [2014] G.S.T.C. 62
 - recreational vehicle not used primarily for business, [2013] G.S.T.C. 134; [2014] G.S.T.C. 18
 - reimbursement of replacement value of vehicle under warranty, [2017] G.S.T.C. 2; [2018] G.S.T.C. 58
 - related entity had contracted with supplier and was "recipient", [2018] G.S.T.C. 96
 - documentation for

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- inadequate, [2012] G.S.T.C. 26, 60, 109; [2013] G.S.T.C. 104, 145; [2014] G.S.T.C. 3, 5, 62; [2015] G.S.T.C. 55, 69; [2018] G.S.T.C. 96; [2019] G.S.T.C. 1
- must be signed by the supplier, [2018] G.S.T.C. 96
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- legal proceedings acquired, [2016] G.S.T.C. 63
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- supplier not remitting GST, whether recipient required to investigate supplier
 - no, [2013] G.S.T.C. 6; [2014] G.S.T.C. 6, 110, 122, 152; [2015] G.S.T.C. 11, 123, 133; [2016] G.S.T.C. 2, 13
 - unresolved, [2014] G.S.T.C. 128; [2015] G.S.T.C. 116
 - yes, [2014] G.S.T.C. 2; [2015] G.S.T.C. 2, 74; [2016] G.S.T.C. 53
- who entitled, *see* Interpretation: meaning of “recipient”

Instant rebate coupons

- not treated as coupons for GST/HST, [2017] G.S.T.C. 22

Insurance

- drug plan administration, not exempt financial service, [2015] G.S.T.C. 108; [2016] G.S.T.C. 118

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- not correctly assessed, [2012] G.S.T.C. 31
- year-end payment should be allocated to all 4 quarters of year, [2012] G.S.T.C. 31
- waiver of, by Minister
- discretion not to be fettered by CRA guidelines, [2016] G.S.T.C. 60
- judicial review of refusal to grant, [2012] G.S.T.C. 90; [2013] G.S.T.C. 30, 73; [2014] G.S.T.C. 55, 155; [2015] G.S.T.C. 22; [2016] G.S.T.C. 69; [2017] G.S.T.C. 13, 89; [2019] G.S.T.C. 17

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- meaning of “abuse of process”, [2013] G.S.T.C. 110; [2014] G.S.T.C. 38, 76, 92, 114; [2015] G.S.T.C. 60; [2016] G.S.T.C. 19, 127; [2018] G.S.T.C. 31, 49
- meaning of “active involvement” of physicians in nursing care, [2015] G.S.T.C. 132

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- meaning of “administering a government program”, [2015] G.S.T.C. 129
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- meaning of “agency”, *see* meaning of “agent” (below)
- meaning of “agent”, [2012] G.S.T.C. 7; [2013] G.S.T.C. 22, 70, 71, 136; [2014] G.S.T.C. 43, 54, 62; [2016] G.S.T.C. 35, 59; [2017] G.S.T.C. 3, 33, 36, 51, 55, 59, *see also* Agent
- meaning of “arm’s length”, [2012] G.S.T.C. 42, 44, 119; [2013] G.S.T.C. 141; [2016] G.S.T.C. 65; [2017] G.S.T.C. 53
- meaning of “arranging for”, [2012] G.S.T.C. 42, 44, 119; [2013] G.S.T.C. 141; [2016] G.S.T.C. 70; [2018] G.S.T.C. 43
- meaning of “at risk”, [2018] G.S.T.C. 57
- meaning of “bad faith”, [2017] G.S.T.C. 73
- meaning of “bare trust”, [2017] G.S.T.C. 59
- meaning of “builder”, [2013] G.S.T.C. 31; [2019] G.S.T.C. 32
- meaning of “builder-built” home, [2014] G.S.T.C. 144; [2016] G.S.T.C. 5
- meaning of “business”, [2012] G.S.T.C. 38, 125; [2014] G.S.T.C. 75; [2016] G.S.T.C. 33
- meaning of “carelessness or neglect”, [2013] G.S.T.C. 111; [2014] G.S.T.C. 39; [2019] G.S.T.C. 7
- meaning of “commercial activity”, [2012] G.S.T.C. 125; [2013] G.S.T.C. 142; [2014] G.S.T.C. 107; [2015] G.S.T.C. 35, 69, 92
- meaning of “common-law partner”, [2016] G.S.T.C. 65; [2017] G.S.T.C. 53
- meaning of “completion of construction”, [2018] G.S.T.C. 48
- meaning of “conduit”, [2012] G.S.T.C. 7; [2013] G.S.T.C. 70, 71
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- meaning of “construction”, [2018] G.S.T.C. 48
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- meaning of “credit note”, [2017] G.S.T.C. 1; [2018] G.S.T.C. 5
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- meaning of “*de facto* director”, [2012] G.S.T.C. 35; [2013] G.S.T.C. 12; [2014] G.S.T.C. 132, 136; [2015] G.S.T.C. 57; [2016] G.S.T.C. 113; [2018] G.S.T.C. 33, 83
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- meaning of “deemed”, [2014] G.S.T.C. 42, 126, 129
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- meaning of “degree-granting institution”, [2015] G.S.T.C. 118; [2016] G.S.T.C. 105
- meaning of “deposit”, [2018] G.S.T.C. 96
- meaning of “director”, [2016] G.S.T.C. 113; [2018] G.S.T.C. 83
- meaning of “discount”, [2012] G.S.T.C. 67; [2013] G.S.T.C. 76
- meaning of “drug”, [2014] G.S.T.C. 116; [2018] G.S.T.C. 67
- meaning of “due”, [2012] G.S.T.C. 12; [2014] G.S.T.C. 125
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- meaning of “financial service”, [2012] G.S.T.C. 42, 44; [2013] G.S.T.C. 128, 141; [2015] G.S.T.C. 108; [2016] G.S.T.C. 70, 118; [2018] G.S.T.C. 93, *see also* Financial service
- meaning of “fraudulent preference”, [2017] G.S.T.C. 96
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- meaning of “government funding”, [2015] G.S.T.C. 114; [2017] G.S.T.C. 86
- meaning of “gross negligence”, *see* Penalty: gross negligence
- meaning of “health care facility”, [2012] G.S.T.C. 121
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- meaning of “imported taxable supply”, *see* Imported taxable supply
- meaning of “in connection with termination of a commercial activity”, [2018] G.S.T.C. 21
- meaning of “institutional health care service”, [2012] G.S.T.C. 121
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- meaning of “intangible personal property”, [2016] G.S.T.C. 10, 58
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- meaning of “mandatary”, *see* meaning of “agent” (above)
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- meaning of “recognized”, [2015] G.S.T.C. 118; [2016] G.S.T.C. 105
 - meaning of “registrant”, [2015] G.S.T.C. 135; [2016] G.S.T.C. 115; [2017] G.S.T.C. 50
 - meaning of “related”, [2016] G.S.T.C. 111; [2017] G.S.T.C. 48
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 - meaning of “residential complex”, [2012] G.S.T.C. 111; [2013] G.S.T.C. 62, 92; [2015] G.S.T.C. 128; [2018] G.S.T.C. 48, 65
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 - meaning of “service”, [2012] G.S.T.C. 11; [2015] G.S.T.C. 126; [2016] G.S.T.C. 22, 74; [2018] G.S.T.C. 12
 - meaning of “service in respect of real property”, [2016] G.S.T.C. 59; [2017] G.S.T.C. 51
 - meaning of “small supplier”, [2015] G.S.T.C. 139; [2016] G.S.T.C. 54
 - meaning of “specified energy”, [2016] G.S.T.C. 124
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 - meaning of “substantial renovation”, [2012] G.S.T.C. 56; [2013] G.S.T.C. 29, 92; [2017] G.S.T.C. 85
 - meaning of “substantially all”, [2012] G.S.T.C. 95; [2013] G.S.T.C. 11, 21; [2015] G.S.T.C. 132
 - meaning of “substantially complete” (substantial completion), [2013] G.S.T.C. 56; [2014] G.S.T.C. 68, 78
 - meaning of “sufficient to identify” a supply (in an invoice), [2012] G.S.T.C. 60, 109; [2013] G.S.T.C. 48
 - meaning of “supply”, [2012] G.S.T.C. 38; [2014] G.S.T.C. 127
 - meaning of “supply made in Canada”, [2016] G.S.T.C. 59; [2017] G.S.T.C. 51
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 - meaning of “tax”, [2013] G.S.T.C. 22, 136; [2014] G.S.T.C. 43
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- disbursements charged to clients, [2012] G.S.T.C. 21
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- • no limitation where misrepresentation due to carelessness, [2013] G.S.T.C. 111; [2014] G.S.T.C. 2, 39, 128; [2015] G.S.T.C. 74, 116; [2016] G.S.T.C. 53
- • • builder not knowing about self-supply rule was careless, [2014] G.S.T.C. 39
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- • input tax credit claims, four or two years, [2012] G.S.T.C. 102; [2013] G.S.T.C. 52; [2018] G.S.T.C. 51
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- • insufficient, [2018] G.S.T.C. 38
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- not coupons, [2012] G.S.T.C. 67; [2013] G.S.T.C. 76

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- delivery charge for meals included in single supply of meal, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19
- meals provided to employees at discount, whether taxable benefit, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19

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- registered against land for tax debt
- • whether must be removed when challenged, [2016] G.S.T.C. 95

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- • taxable when rebilled by lawyer as disbursement, [2012] G.S.T.C. 21
- whether needed for automobile expense claims, [2012] G.S.T.C. 95; [2013] G.S.T.C. 11

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- • building of, part of single supply of transit services, [2012] G.S.T.C. 38
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- valid where appellant not credible, [2013] G.S.T.C. 132; [2014] G.S.T.C. 105; [2015] G.S.T.C. 121, 136; [2016] G.S.T.C. 55, 119; [2017] G.S.T.C. 16; [2018] G.S.T.C. 6, 88
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- agricultural, not zero-rated, [2013] G.S.T.C. 87
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- development charges included in cost, [2013] G.S.T.C. 22, 136; [2014] G.S.T.C. 43

New housing rebate (GST/HST)

- allowed
- • extra person on title for mortgage purposes had backed out of deal, [2015] G.S.T.C. 53
- • extra person on title for mortgage purposes was merely agent or bare trustee, [2015] G.S.T.C. 53; [2016] G.S.T.C. 28; [2017] G.S.T.C. 35, 55

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 - extra person on title for mortgage purposes was “recipient” even if bare trustee, [2018] G.S.T.C. 39
 - home was primary place of residence, [2015] G.S.T.C. 68; [2017] G.S.T.C. 16; [2019] G.S.T.C. 16
 - • • despite owner having visitor status in Canada, [2017] G.S.T.C. 16
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 - overcalculated, builder liable for excess, [2013] G.S.T.C. 22, 136; [2014] G.S.T.C. 43
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 - extra person on title for mortgage purposes was “recipient” even if bare trustee, [2018] G.S.T.C. 17; [2019] G.S.T.C. 12
 - extra person on title for mortgage purposes was not resident in home, [2014] G.S.T.C. 135, 157; [2015] G.S.T.C. 6, 40, 51; [2018] G.S.T.C. 17; [2019] G.S.T.C. 12, 35
 - home not intended as primary place of residence, [2014] G.S.T.C. 16, 20; [2016] G.S.T.C. 24, 30, 38, 109; [2017] G.S.T.C. 18; [2019] G.S.T.C. 6, 15
 - home not primary place of residence, [2015] G.S.T.C. 7; [2016] G.S.T.C. 8, 24, 52, 109, 111; [2017] G.S.T.C. 48; [2018] G.S.T.C. 15, 70, 101; [2019] G.S.T.C. 20, 37
 - • • intention to live in home was not “frustrated”, [2018] G.S.T.C. 101
 - Ontario rebate disallowed where no Ontario HST paid, [2015] G.S.T.C. 89
 - renovation was not substantial renovation, [2012] G.S.T.C. 56; [2013] G.S.T.C. 29, 92; [2017] G.S.T.C. 85
 - second rebate not allowed where landlord’s rebate already paid, [2014] G.S.T.C. 21
 - landlord’s rebate
 - allowed as offset against assessment denying other rebate, [2017] G.S.T.C. 80
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 - allowed where unit intended to be rented for 12 months, [2013] G.S.T.C. 125
 - application not filed on time, [2013] G.S.T.C. 119; [2017] G.S.T.C. 80
 - disallowed where claimed on return but rebate application forms not filed on time, [2013] G.S.T.C. 99
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- application filed too late, [2014] G.S.T.C. 49

New housing rebate (Ontario transitional, on construction materials)

- construction included buying land, [2018] G.S.T.C. 48

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- recipient liable for transferor's tax liability, [2012] G.S.T.C. 16, 73, 116; [2013] G.S.T.C. 1, 18, 23, 61, 77, 84, 112; [2014] G.S.T.C. 65, 66, 73, 133; [2015] G.S.T.C. 33, 37, 38, 73; [2016] G.S.T.C. 51, 65; [2017] G.S.T.C. 43, 53, 69; [2018] G.S.T.C. 32, 64, 73
- but liability reduced in full, [2012] G.S.T.C. 94; [2013] G.S.T.C. 9; [2016] G.S.T.C. 20
- but liability reduced in part, [2013] G.S.T.C. 112
- couple had not separated, [2012] G.S.T.C. 16; [2013] G.S.T.C. 1
- couple were no longer separated, [2013] G.S.T.C. 61
- cycling funds through recipient's bank account, [2012] G.S.T.C. 116
- duplication of liability with director liability, [2014] G.S.T.C. 133; [2015] G.S.T.C. 37;
- even where transferor's liability as director not assessed until after transfer, [2018] G.S.T.C. 64
- marriage contract amount was payable only on death, [2015] G.S.T.C. 73; [2016] G.S.T.C. 51
- no constructive trust or resulting trust, [2013] G.S.T.C. 112; [2014] G.S.T.C. 66
- parents helping child with education did not create legal obligation to repay them, [2018] G.S.T.C. 73
- shareholders received cash from company, [2013] G.S.T.C. 84
- transfer was not simply correction of error in previous transfer, [2013] G.S.T.C. 77; [2014] G.S.T.C. 73
- transferor's debt not reinstated when payment reallocated retroactively, [2012] G.S.T.C. 94; [2016] G.S.T.C. 20
- transferor did not owe debt to transferee, [2013] G.S.T.C. 23

- trust still owed part of purchase price on home purchased from tax debtor, [2013] G.S.T.C. 8; [2014] G.S.T.C. 69; [2015] G.S.T.C. 18
- recipient not liable for transferor's tax liability, [2013] G.S.T.C. 9; [2017] G.S.T.C. 44, 68
- husband liable for mortgage as co-signor, so payments were not transfer to wife, [2019] G.S.T.C. 9
- husband's mortgage payments were compensation to wife for work done, [2019] G.S.T.C. 9
- marriage contract amount was payable *inter vivos*, [2016] G.S.T.C. 79; [2017] G.S.T.C. 44
- shareholder had acted as agent in holding title to property for corporation, [2013] G.S.T.C. 9
- transfer was repayment of loan by wife to husband's company, [2017] G.S.T.C. 68

Non-profit organization

- stewards arranging for recycling, commercial activity, [2018] G.S.T.C. 25

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- goods exported within 60 days after delivery
- tax refund company stealing customers' refunds, [2012] G.S.T.C. 49, 50; [2013] G.S.T.C. 2

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- GST paid on litigation expenses did not relate sufficiently to notarial practice, [2012] G.S.T.C. 141

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- deemed received once mailed, [2014] G.S.T.C. 42, 126, 129
- mailed to address with suite number missing, [2014] G.S.T.C. 138
- multiple notices, in one document, [2018] G.S.T.C. 96

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- government-funded, self-supply valuation set to ITCs as minimum, [2015] G.S.T.C. 114; [2017] G.S.T.C. 86
- purpose of was accommodation rather than health care, [2015] G.S.T.C. 114; [2017] G.S.T.C. 86

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- detailed reasons must be provided by large objector, [2013] G.S.T.C. 72
 - extension of time to file, *see also* Appeal: extension of time to file
 - CRA has no jurisdiction to extend time under s. 281, [2016] G.S.T.C. 15
 - denied, [2012] G.S.T.C. 20; [2013] G.S.T.C. 65; [2014] G.S.T.C. 27, 46, 139; [2015] G.S.T.C. 34, 59, 90, 96, 147; [2017] G.S.T.C. 56, 88; [2018] G.S.T.C. 46, 95
 - • • applicant deemed to have received notice of assessment, [2015] G.S.T.C. 96
 - • • applicant had waived right of objection and appeal, [2014] G.S.T.C. 109; [2018] G.S.T.C. 46
 - • • applicant missed one-year extension of deadline, [2013] G.S.T.C. 65, 148; [2014] G.S.T.C. 27, 46; [2015] G.S.T.C. 34, 147, 148; [2017] G.S.T.C. 56, 88; [2018] G.S.T.C. 95
 - • • applicant missed 30-day deadline to apply to Court, [2015] G.S.T.C. 59, 90
 - • • CRA refused to extend time despite Tax Court's request, [2013] G.S.T.C. 65
 - • • Court found appellant did not wish to act during objection period, [2012] G.S.T.C. 20; [2014] G.S.T.C. 139
 - • • no intention to object until collection proceedings began, [2012] G.S.T.C. 20
 - • • Revenu Québec wait until year expired to start collection, [2013] G.S.T.C. 48
 - granted, [2012] G.S.T.C. 97, 133; [2013] G.S.T.C. 38; [2014] G.S.T.C. 25, 138; [2016] G.S.T.C. 93; [2017] G.S.T.C. 49
 - • • assessment mailed to address without suite number, [2014] G.S.T.C. 138
 - • • French-only condition that there be reasonable grounds did not apply, [2013] G.S.T.C. 38
 - • • taxpayer had filed objection at tax office without keeping copy, [2012] G.S.T.C. 97, 133
 - • • taxpayer was "unable to act" because it did not have full information, [2014] G.S.T.C. 25
 - • • taxpayer confused by multiple assessments and did not object to all of them, [2016] G.S.T.C. 93; [2017] G.S.T.C. 49
 - unnecessary because assessment not shown to have been issued to correct address, [2019] G.S.T.C. 24
 - unnecessary because taxpayer had filed objection, [2012] G.S.T.C. 97, 133
 - reassessment cannot be contrary to law even if agreed to, [2015] G.S.T.C. 89
 - required before appeal, *see* Appeal: dismissed or quashed where no objection filed
 - state-funded lawyer for trial, *see* Lawyer: state-funded
 - stay of time limitation while being considered by CRA, [2018] G.S.T.C. 13; [2019] G.S.T.C. 23
- Offence**, *see also* Penalty
- Attorney General of Canada has standing to prosecute, [2013] G.S.T.C. 44
 - conviction, effect on GST assessment, [2012] G.S.T.C. 121
 - counselling income tax and GST evasion, [2012] G.S.T.C. 6, 22, 40, 63, 64; [2014] G.S.T.C. 7, 34, 52, 61; [2015] G.S.T.C. 67; [2016] G.S.T.C. 97
 - Crown disclosure, whether adequate, [2014] G.S.T.C. 34; [2015] G.S.T.C. 95, 113, 120, 131, 150; [2016] G.S.T.C. 18
 - French-language documents had to be translated for English trial, [2015] G.S.T.C. 113
 - no requirement to disclose investigation techniques, [2015] G.S.T.C. 120
 - evasion of GST/HST, [2015] G.S.T.C. 67

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- application to strike or withdraw plea of guilty, [2018] G.S.T.C. 36
- accused acquitted, [2012] G.S.T.C. 34, 36, 80; [2013] G.S.T.C. 53, 114, 115; [2016] G.S.T.C. 112; [2017] G.S.T.C. 78; [2018] G.S.T.C. 78
- audit powers used for investigation purposes, [2013] G.S.T.C. 114, 115
- Crown engaged in “voodoo accounting”, [2013] G.S.T.C. 53
- new trial ordered as audit was not used for investigation purposes, [2015] G.S.T.C. 13, 95; [2017] G.S.T.C. 34
- no evidence that non-filing was intended to evade tax, [2016] G.S.T.C. 112
- tax preparer believed his claims for clients were correct, [2018] G.S.T.C. 78
- accused convicted, [2012] G.S.T.C. 6, 27, 32, 34, 98, 114, 115; [2013] G.S.T.C. 78, 85; [2014] G.S.T.C. 29; [2015] G.S.T.C. 117, 122, 131; [2016] G.S.T.C. 68, 97; [2019] G.S.T.C. 25, 33
- new trial ordered as accused might not have understood he was electing trial by judge alone, [2014] G.S.T.C. 52
- new trial ordered as audit was not used for investigation purposes, [2014] G.S.T.C. 52; [2016] G.S.T.C. 78
- acquittal, relevance to GST/HST assessment, [2016] G.S.T.C. 123
- charges can proceed while tax liability under dispute, [2012] G.S.T.C. 55; [2013] G.S.T.C. 40; [2014] G.S.T.C. 67
- disclosure denied, [2012] G.S.T.C. 108; [2013] G.S.T.C. 51
- sentencing, *see* sentencing (below)
- evidence, whether admissible due to *Charter* violations, [2014] G.S.T.C. 158, *see also* Investigation
- failure to comply with compliance order, [2015] G.S.T.C. 44
- failure to file return after demand made, [2013] G.S.T.C. 152; [2015] G.S.T.C. 27
- Indians on reserves convicted, [2019] G.S.T.C. 4
- reasonableness of time allowed is not essential element of offence, [2013] G.S.T.C. 152; [2015] G.S.T.C. 27
- fraud, *see* evasion of GST (above)
- guilty plea could not be withdrawn 8 years later, [2018] G.S.T.C. 36
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- right to counsel, whether breached by charging GST on fees, [2013] G.S.T.C. 13, 151; [2014] G.S.T.C. 53
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- interim release pending appeal, *see* Interim release
- time to pay fine based on ability to pay using balance of probabilities, [2016] G.S.T.C. 103
- trial judge’s sentence varied only if “manifestly unfit”, [2016] G.S.T.C. 103
- stay of proceedings, [2017] G.S.T.C. 77; [2018] G.S.T.C. 7
- delay in reaching trial, [2013] G.S.T.C. 45; [2015] G.S.T.C. 113; [2016] G.S.T.C. 18, 96; [2017] G.S.T.C. 23, 77; [2018] G.S.T.C. 7
- tax preparer, false returns, [2012] G.S.T.C. 66
- theft of customers’ non-resident GST rebates, [2012] G.S.T.C. 49, 50; [2013] G.S.T.C. 2
- translation of Crown disclosure required for trial in English, [2015] G.S.T.C. 113
- trial must proceed expeditiously, [2019] G.S.T.C. 11, *see also* stay of proceedings: delay in reaching trial (above)

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- unit is financial instrument, so no ITCs, [2013] G.S.T.C. 21

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- accountant intended to implement effective tax planning but failed, [2014] G.S.T.C. 140; [2016] G.S.T.C. 7, 62
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- not clear that registrant acted with gross negligence, [2012] G.S.T.C. 99; [2014] G.S.T.C. 141, *see also* Burden of proof: on Crown to show gross negligence penalty
- registrant was victim of false-invoices scheme, [2013] G.S.T.C. 28
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- fictitious ITC claims, [2017] G.S.T.C. 4
- taxpayer was indifferent as to whether he complied with the ETA, [2012] G.S.T.C. 14
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- cancelled where taxpayer filed annual return instead of expected quarterly returns, [2012] G.S.T.C. 31
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- delivery charges collected by drivers were part of single supply of food, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19
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- commissions were not, so GST applied, [2013] G.S.T.C. 32
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- used in assessment but was to registrant's advantage, [2014] G.S.T.C. 77, [2015] G.S.T.C. 146

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- • real estate agents, [2015] G.S.T.C. 78
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- high management fees to company's owners' holding companies, [2015] G.S.T.C. 115; [2016] G.S.T.C. 26

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- services taxable since partly performed in Canada, [2013] G.S.T.C. 116
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- Beer Store customers, [2018] G.S.T.C. 98
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- cannot include fishing for clients' names, [2018] G.S.T.C. 66, 75
- demand for information unclear as to whether meant individual or his corporations, [2015] G.S.T.C. 70; [2016] G.S.T.C. 23

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- guilty plea for lower amount did not prevent assessment for higher amount, [2014] G.S.T.C. 51
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- guidelines of, not binding in deciding whether to waive interest and penalty, [2016] G.S.T.C. 16
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- Crown entitled to examine computer with electronic search, [2016] G.S.T.C. 18
- Crown entitled to keep documents, [2016] G.S.T.C. 18
- documents seized can be used to support assessment, [2016] G.S.T.C. 6, 50
- issued under *Criminal Code* for GST offences
- whether permitted rather than using ETA, [2012] G.S.T.C. 5, 23, 39, 118; [2013] G.S.T.C. 36, 140
- not subject to collateral attack in another Court, [2016] G.S.T.C. 6, 50
- officer must give warrant to homeowner on request before entering home, [2015] G.S.T.C. 100, 107
- unreasonable search and seizure, [2014] G.S.T.C. 158; [2015] G.S.T.C. 62, 100, 107
- lawsuit against CRA for damages, [2012] G.S.T.C. 17, 28, 51; [2013] G.S.T.C. 55
- valid where conducted in accused's jail cell, [2014] G.S.T.C. 158; [2015] G.S.T.C. 62
- valid where Uber appeared to violate GST and QST laws, [2016] G.S.T.C. 40, 72; [2017] G.S.T.C. 10

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- to counsel, whether breached by charging GST on legal fees, [2013] G.S.T.C. 13, 151; [2014] G.S.T.C. 53

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Sales Recording Module

- used as evidence of current unreported sales, [2018] G.S.T.C. 92
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- access by CRA to records seized by CBSA, [2017] G.S.T.C. 83

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- net tax calculation of, [2017] G.S.T.C. 14; [2018] G.S.T.C. 2

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- carelessness or neglect for builder not to know of rule, [2014] G.S.T.C. 39
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- includes airport “meet and greet”, [2012] G.S.T.C. 11

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Snack foods, *see* Basic groceries**Snow removal**

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Solar panels

- signing contract to purchase, did not start business, [2014] G.S.T.C. 75

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- compound supply vs. multiple supply, *see* Compound supply
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- shut down when owned accused of sexual offences, ITCs to clear owner, [2017] G.S.T.C. 71

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- • denied, [2013] G.S.T.C. 60

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- trauma, not exempt as health care services, [2013] G.S.T.C. 14

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Time share units

- sale of, taxable, [2016] G.S.T.C. 59; [2017] G.S.T.C. 51

Tour package

- golf vacation qualified because it included “meet and greet”, [2012] G.S.T.C. 11
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- delivered to US purchaser at Canada-US border, not exported, [2019] G.S.T.C. 3

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- by tax debtor

- • includes cycling funds through a bank account, [2012] G.S.T.C. 116

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- • owner was paying suppliers, not fleet operator, [2014] G.S.T.C. 54

Tree farm

- no reasonable expectation of profit so no ITCs, [2016] G.S.T.C. 41

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- GST collected held in, [2014] G.S.T.C. 145
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Uber

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