CONTENTS

COMMENTARY (11 BINDERS)

Binder C1

Introduction

Topical Index

Table of Cases

Policy Statements [list]

Government Directory

Part VIII—Transitional (FST) (sections 117-121.1)

Part IX (application rules and section 122)

Part IX, Division I—Interpretation (section 123(1)a-i)

Binder C2

Division I—Interpretation (cont'd) (sections 123(1)I-137)

Binder C3

Division I—Interpretation (cont'd) (sections 138-164.2)

Division II—Goods and Services Tax (sections 165-167.2)

Binder C4

Division II—Goods and Services Tax (cont'd) (sections 168-182)

Binder C5

Division II—Goods and Services Tax (cont'd) (sections 183-211)

Divisions III, IV, IV.1—Importations; Bringing into HST Province (sections 212-220.09)

Divisions V—Collection and Remittance (sections 221-222.1)

Binder C6

Division V—Collection and Remittance (cont'd) (sections 223-242)

Binder C7

Division V—Collection and Remittance (cont'd) (sections 243-251)

Division VI—Rebates (sections 252-259.2)

Binder C8

Division VI—Rebates (cont'd) (sections 260-264)

Division VII—Miscellaneous (sections 265-274.2)

Division VIII—Administration and Enforcement (sections 275-294)

Binder C9

Division VIII—Administration and Enforcement (cont'd) (sections 295-335)

Division IX—Transitional Provisions (GST, 1991) (sections 336-347)

Division X—Transitional Provisions (HST, 1997) (sections 348-363)

Division XI—Tax Inclusive Pricing (sections 364-368)

Schedule V—Exempt Supplies (Part I)

Binder C10

Schedule V—Exempt Supplies (cont'd) (Parts II to VIII) Schedule VI—Zero-Rated Supplies (Parts I to II)

Binder C11

Schedule VI—Zero-Rated Supplies (cont'd) (Parts III to X) Schedule VII—Non-Taxable Importations

Schedule VIII—Participating Provinces Schedule IX—HST Place of Supply

Scriedule IX—HST Flace of Suppl

Schedule X—HST Non-Taxable

Release Sheets

PRIMARY MATERIAL (10 BINDERS)

Binder P1

Legislation

Binder P2

Regulations

Remission Orders

Other Legislation

Binder P3

Dept. of Finance Releases Revenue Canada Releases

Binder P4

Forms

Info Sheets [GI-001 to GI-100]

Binder P5

Info Sheets [GI-101 to Present]

Binder P6

Excise/GST News

Guides

Binder P7

Memoranda

Provincial Taxation

Binder P8

New Memoranda

Binder P9

Technical Information Bulletins

Release Sheets (Primary Material Releases)

2015-01-30 Contents v CGST 302C

Binder P—Historical

Historical—Dept. of Finance Releases

Historical—Revenue Canada Releases

Historical—Excise/GST News

Historical—Technical Information Bulletins