

CONTENTS

COMMENTARY (11 BINDERS)

Binder C1

- Introduction
- Topical Index
- Table of Cases
- Policy Statements
- Government Directory
- Part VIII—Transitional (FST) (sections 117-121.1)
- Part IX (application rules and section 122)
- Part IX, Division I—Interpretation (section 123-123(1)for)

BINDER C2

- Division I—Interpretation (cont'd) (sections 123-123(1)g-128)

Binder C3

- Division I—Interpretation (cont'd) (sections 129-164.2)
- Division II—Goods and Services Tax (sections 165-165.2)

Binder C4

- Division II—Goods and Services Tax (cont'd) (sections 166-181.3)

Binder C5

- Division II—Goods and Services Tax (cont'd) (sections 182-211)
- Divisions III, IV, IV.1—Importations; Bringing into HST Province (sections 212-220.09)

Binder C6

- Division V—Collection and Remittance (sections 221-242)

Binder C7

- Division V—Collection and Remittance (cont'd) (sections 243-251)
- Division VI—Rebates (sections 252-259.1)

Binder C8

- Division VI—Rebates (cont'd) (sections 260-264)
- Division VII—Miscellaneous (sections 265-274.2)
- Division VIII—Administration and Enforcement (sections 275-300)

Binder C9

- Division VIII—Administration and Enforcement (cont'd) (sections 301-335)
- Division IX—Transitional Provisions (GST) (sections 336-347)
- Division X—Transitional Provisions (HST) (sections 348-363)
- Division XI—Tax Inclusive Pricing (sections 364-368)
- Schedule V—Exempt Supplies (Parts I and II)

Binder C10

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

Binder C11

- Schedule VI—Zero-Rated Supplies (cont'd) (Parts IV to X)
- Schedule VII—Non-Taxable Importations
- Schedule VIII—Participating Provinces
- Schedule IX—HST Place of Supply
- 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)

Binder P—Historical

Historical—Dept. of Finance Releases
Historical—Revenue Canada Releases
Historical—Excise/GST News
Historical—Technical Information Bulletins