CONTENTS

COMMENTARY (12 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)l-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 168-178.8)

Binder C5
Division II—Goods and Services Tax (cont'd) (sections 179-211)

Binder C6
Division II—Goods and Services Tax (cont'd) (sections 211.1-211.25)
Divisions III, IV, IV.1—Importations; Bringing into HST Province (sections 212-220.09)
Divisions V—Collection and Remittance (sections 221-225.4)

Binder C7
Division V—Collection and Remittance (cont'd) (sections 226-251)

Binder C8
Division VI—Rebates (sections 252-259.2)

Binder C9
Division VI—Rebates (cont'd) (sections 260-264)
Division VII—Miscellaneous (sections 265-274.2)
Division VIII—Administration and Enforcement (sections 275-294)

Binder C10
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 364-369)
Schedule V—Exempt Supplies (Part I)

Binder C11
Schedule V—Exempt Supplies (cont'd) (Parts II to VIII)
Schedule VI—Zero-Rated Supplies (Parts I to II)

Binder C12
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
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