

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*.

A

ABM services, *see* Automated bank machine

ACM, *see* Alternate collection method for direct sellers

APO, *see* Accommodation platform operator

ATM (Automated teller machine), *see* Automated bank machine

Aboriginal government

- defined, re disclosure of taxpayer information, 295(1)

Aboriginal peoples, *see* Indians and Indian bands

Abuse of statutory provisions

- general anti-avoidance rule, 274(4); TIB B-045

Acceptance, as financial instrument, Memo 17-1 para. 42

Acceptance of coupon for payment, 181(1), *see also* Coupon

Access to information

- fees paid to government or municipality, exempt, V-VI-20(f)

Accesses

- installation of, exempt, V-VI-21.1(e)

Accessories to agricultural equipment

- whether single supply, Policy P-252

Accessory or part for medical device, zero-rated, VI-II-32; Memo 4-2 para. 61

Accident insurance

- constitutes insurance policy, 123(1)“insurance policy”(b)
- for non-resident individual, zero-rated, VI-IX-2

Accommodation, *see also* Short-term accommodation

- board and lodging at camp for underprivileged or disabled, exempt, V-VI-13
- included in institutional health care service, V-II-1
- included in tour package, 163(3)“tour package”
- long-term, exempt, V-I-6; Memo 19-2-2 paras. 1–8
- non-resident, rebate for GST in tour package if paid before 2018, 252.1(2)
- place of lodging, 123(1)“residential unit”
- remote work site, election by employer, 191(7); Memo 19-2-3 paras. 51–58; Policy P-090
- short-term
 - defined, 123(1)
 - rebate to non-residents purchasing tour package before 2018, 252.1(2); Info Sheet GI-032
 - supplied by charity, exempt, V-V.1-1

- supplied by public institution, V-VI-25

Accommodation platform, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)

Accommodation platform operator, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)

Accommodation supply

- defined, 211.12(1)(d)

Account receivable, *see also* Debt security

- assignment of on recourse basis, effect of bad debt, Policy P-029R
- purchased at face value from related corporation, bad debt on, 231(2)
- purchaser not liable for tax component, 222.1
- sale of
 - exempt, 123(1)“financial instrument”(a), 123(1)“financial service”(d); Memo 17-1 para. 6
 - purchaser deemed not to collect GST when account collected, 222.1(b)
 - vendor deemed to have collected GST, 222.1(a)
- whether included in all the property on sale of business, Policy P-013
- whether used in course of commercial activities, Policy P-013
- written off, where GST paid up front, 231(1); Policy P-082R

Accountant, *see also* Professionals and professional services

- misrepresentation by, penalty, 285.1
- representing client, CRA can disclose information to, 295(6)(b)

Accounting methods

- apportionment of input tax credits, 141.01(5); Memo 8-1 paras. 33–49
- financial institutions, 141.02
- simplified, *see* Simplified: accounting

Accounting periods, *see* Fiscal month; Fiscal quarter

Accounts receivable, *see* Account receivable

Acquiescence in offence, by officer, director or agent of corporation or association, 330

Acquisition, *see also* Business

- of business
 - by financial institution, change-in-use rules, 205(4)–(5)
 - from financial institution, 149(3); Policy P-021
 - no tax, 167(1), (1.1); Memo 14-4

Acquisition (*cont'd*)

- of commercial activity, things done deemed in course of commercial activity, 141.1(3)
- of farmland in joint tenancy, Policy P-183
- of property or service for purpose of making taxable supplies, 141.01(2); Memo 8-3 paras. 17–27

Action

- defined, 313(1)
- recovery of tax by Crown, for, 313(2.1)

Active member

- defined
- • for pension plan expenses, 172.1(1)
- • for pension plan rebate, 261.01(1); TIB B-XX4

Activity

- meaning of, for definition of business, Policy P-167R
- prescribed, for joint venture election, 273(1); *Joint Venture (GST/HST) Regulations*; TIB B-021

Actual amount

- defined, for information return for financial institutions, 273.2(1)

Actuary

- professional services excluded from financial service, 123(1)“financial service”(r)

Acupuncture services

- exemption for, V-II-7(l)
- practitioner of, V-II-1“practitioner”

Added property

- defined, for export distribution centres, 273.1(1)

Addiction counselling, *see* Counselling

Addition to multiple unit residential complex

- builder of, 123(1)“builder”
- deemed not capital property, 195.1(2); Memo 19-2-3 para. 103
- deemed separate supply from rest of complex, 136(3)
- self-supply rule, 191(4), (5)
- substantial completion of, defined, 191(9)
- supply of, exempt when tax already paid, V-I-3, 5; Memo 19-2-1 paras. 32–39

Addition to single unit residential complex

- whether constitutes new complex, Memo 19-3-7 paras. 4–9; Policy P-153 (obsolete)

Addresses, *see also* Mailing address

- CRA offices, *see* canada.ca/cra-offices
- CRA rulings centres, Memo 1-4
- CRA tax services offices, “Government Directory” tab (Binder C1)
- of customers, used to determine place of supply of services, *New Harmonized Value-added Tax System Regulations* s. 13(1)
- used to determine residence for non-resident e-commerce, 211.11(1)(a)–(d)

Adjusted cost base, 123(1)“improvement”, 192(a)

Adjusted tax credit amount

- defined, for ITC allocation of financial institutions, 141.02(1)

Adjusted total tax amount

- defined, for ITC allocation of financial institutions, 141.02(1)

Adjuster (insurance), 123(1)“financial service”(j)

- damage appraisal for, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134
- organization providing services of, licensing, Policy P-056R2

Adjustment of GST return, Policy P-149R

Adjustment of tax

- by supplier, 232(2)–(4); Memo 12-2; TIB B-042; Policy P-030R
- prepaid supplies (1989–90), transitional rules, 340.1
- prepaid supplies (Oct 24/96–Jan/97), HST transitional rules, 355; TIB B-077
- request resulting from application of general anti-avoidance rule, 274(6)

Adjustment service

- tangible personal property, place of supply for HST
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29

Administration and enforcement, 275–335

- appeals, *see* Appeal
- assessment, *see* Assessment
- audit, *see* Audit by Canada Revenue Agency
- collection of tax, *see* Collection of tax
- criminal offences, *see* Offences
- duties of Minister, 275
- election forms, *see* Election (that can be made)
- evidence and procedure, 333–335
- garnishment, 317, *see also* Garnishment (of amounts payable to tax debtor)
- inquiry, by hearing officer, 276
- interest on late payment, *see* Interest
- keeping books and records, *see* Books and records
- officers, *see* Revenue Canada
- penalties, *see* Offences; Penalties
- returns, *see* Return
- search and seizure, 290

Administration or enforcement (of ETA Part IX)

- defined, 123(5)

Administrative costs

- of holding company, whether input tax credit available, Policy P-196R

Administrative service, *see also* Management or administrative service

- Administrative Services Only (insurance) agreement, Policy P-136R
- deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(b)
- excluded from financial services, 123(1)“financial service”(q)
- rebate of provincial portion of HST, financial institution, 261.31(2); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 21.1

Administrator

- barter exchange network, defined, 181.3(1)
- estate, *see* Executor of estate; Personal representative of deceased individual

Admission, *see also* Place of amusement

- amateur performance, to, V-VI-11

Topical Index

Admission (*cont'd*)

- convention, to
 - foreign convention, non-taxable, 189.2(a)
 - non-resident delegate, non-taxable, 167.2(1)
 - percentage of non-residents expected, Policy P-095
- defined, 123(1)“admission”
- made by public sector body, V-VI-5, 8, 9, 11
- non-resident making
 - required to file return, 238(3); Policy P-134R
 - required to register, 240(2)
- supplied by charity or public institution, V-V.1-1(e), V-V.1-1(g)(i), V-V.1-6, V-VI-2(i), (m), V-VI-3, 5, 9
- whether supply made in Canada, 143(1)(c)

Advance rulings, Memo 1-4

Adventure in the nature of trade

- election for tax on supply of real property, V-I-9(2)(b)(ii)
 - revocation not permitted, Policy P-073
- included in commercial activity, 123(1)“commercial activity”(b)
- meaning of, Memo 19-5 Appendix C; Policy P-059
- required in definition of builder, 123(1)“builder”

Adverse possession

- transfer of real property to resolve, Policy P-178

Advertising

- cooperative advertising payment, Memo 300-7 para. 39; Memo 300-7-7
- excluded from rule re sponsorship of public service activities, 135
- expenses incurred by employee, rebate for, 253; Memo 500-4-6
- featuring performers or competitors who are remunerated, effect on exemption for amateur events, V-VI-11
- meaning of, Memo 4-5-3 paras. 49–50
- on Web sites, TIB B-090
- service supplied to unregistered non-resident, zero-rated, VI-V-8; Memo 4-5-3 paras. 48–50

Advisory Group

- defined (re Northumberland Strait Crossing), 362(1)

Advisory service

- meaning of, Memo 4-5-3 paras. 8, 10; Policy P-173
- provided to non-resident
 - made outside Canada, 142(2)(g)
 - zero-rated, VI-V-9, VI-V-23; Memo 4-5-3 paras. 51–54, 87–90
 - establishing business venture in Canada, VI-V-9; Memo 4-5-3 paras. 51–54; Policy P-173

Aerosol chamber

- zero-rated as medical device, VI-II-5.1; Memo 4-2 paras. 8, 9

Affiliated

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(2)

Affiliated group

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)

Agency, *see also* Agent

- arrangement for medical or dental practice, Policy P-238

- defined, 123(1)

Agent, *see also* Bare trust

- bringing goods into province for another person, 220.02; TIB B-081, B-XX5
- election for remittance of tax for principal, 177(1.1)
- essential qualities of, Policy P-182R; Info Sheet GI-012
- expenses incurred as, not included in GST base, former 178
- independent, does not create permanent establishment, 123(1)“permanent establishment”
- indicators of agency, Policy P-182R; Info Sheet GI-012
- insurance, Memo 17-9
- meaning of, Memo 4-5-3 para. 38; Policy P-016, P-105R, P-182R; Info Sheet GI-012
- of Her Majesty, prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations*
 - sale of property not used in commercial activity, 200(4), 209(1)
- purchasing, *see* Purchasing representative
- sales, *see also* Sales representative
 - services to non-residents, zero-rated, VI-V-5; Memo 4-5-3 paras. 23, 37–38, 90, 92
 - whether deemed sale by principal, 177(1); Memo 3-1 paras. 82–90; Info Sheet GI-009
- supply on behalf of principal, 177(1); Memo 3-1 paras. 82–90; Info Sheet GI-009
- sweetening, zero-rated, VI-III-1; Memo 4-3 para. 1

Agreement, *see also* Contract; Joint venture

- breach of, when amount forfeited, 182
- collective, dues required by, 189
- documentation of GST required, 223(1)–(1.2); *Disclosure of Tax (GST/HST) Regulations*; Memo 8-4; TIB B-013
- entering into, constitutes supply, 133
- franchise, *see* Franchise
- in writing
 - meaning of, GST 300-6-4 paras. 5–7
 - when consideration due, 152(1)(c), 152(2); GST 300-6-4
- included in definition of record, 123(1)“record”
- joint venture, 273
- purchase and sale, for new home, *see* Assignment: purchase and sale agreement
- rent to own, Policy P-164
- silent on whether GST included or extra, Policy P-116
- transfer under, constitutes sale, 123(1)“sale”
- when consideration due under, 152(1)(c), 152(2)

Agreement of sale

- defined, for first-time home buyer rebate, 263.4(1)

Agriculture and fishing, zero-rated, VI-IV; Memo 4-4

- animals, VI-IV-1
- barley, VI-IV-3
- bees, VI-IV-1
- crops, VI-IV-2
- drugs supplied for, not zero-rated, VI-I-2; Memo 4-1 para. 5
- eggs, VI-IV-4
- farm equipment, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1); Policy P-252
- farming, whether reasonable expectation of profit, Policy P-176R

Agriculture and fishing, zero-rated (*cont'd*)

- feed, VI-IV-2; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2), (3)
- feedlot services, 164.1, VI-IV-2.1
- fertilizer, VI-IV-5
- fish, VI-IV-8; Info Sheet GI-049
- fishing equipment, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2; Info Sheet GI-049
- flax seed, VI-IV-3
- fodder, VI-IV-2; Info Sheet GI-107
- grains, VI-IV-2; Info Sheet GI-107
- hay, VI-IV-2; Info Sheet GI-107
- hops, VI-IV-3
- joint venture election, farming, 273(1)
- livestock, VI-IV-1
- pesticide, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(4)
- poultry, VI-IV-1
- prescribed property, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations*; Finance news release 93-039; Info Sheet GI-049
- quota, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(5)
- rabbits, VI-IV-1.1
- seeds, VI-IV-2; Info Sheet GI-107
- sharecropping, VI-IV-9; Policy P-253
- silage, VI-IV-2; Info Sheet GI-107
- straw, VI-IV-3
- sugar beets, VI-IV-3
- sugar cane, VI-IV-3
- tobacco leaves, VI-IV-7
- wool, VI-IV-6

Aids to locomotion

- zero-rated as medical device, VI-II-14; Memo 4-2 para. 22

Air ambulance service

- zero-rated, VI-VII-15

Air conditioner

- for automobile, excise tax on, I-7, I-8; Memo 800-1

Air navigation services

- international flights, zero-rated, VI-V-2.2; Memo 4-5-3 paras. 32–33
- place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 33

Air rights, sale of, Memo 19-5 para. 69

Air traffic control, *see* Air navigation services

Air Transportation Tax, 8–21; TIB B-008

- eliminated effective November 1998, 16.1
- rates of, historical listing, Memo 800-4

Air transportation security charge

- imposition of, *Air Transportation Security Charge Act*

Air travel, *see* Aircraft; Passenger transportation service

Air Travellers Security Charge Act

- compliance with required before refunds etc. paid, 229(2), 230(2), 238.1(2)(c)(iii), 263.02, 296(7)

AirBNB tax, *see* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

Aircraft, *see also* Capital property; Carrier; Conveyance; Passenger transportation service

- ambulance service provided by, zero-rated, VI-VII-15
- fuel supplied to international carrier, VI-V-2, 2.1; Memo 4-5-2 paras. 21–25; Policy P-006, P-076
- in-flight supplies
- whether HST applies, *New Harmonized Value-added Tax System Regulations* s. 23; Memo 28-3
- whether GST applies, international flight, 180.1; Memo 28-3 paras. 25–28
- input tax credits, Memo 8-2 paras. 22–41
- of individual or partnership, non-registrant
- rebate for based on capital cost allowance, 253(1)
- of individual or partnership, registrant
- ceasing to use exclusively in commercial activity, 203(3)
- excluded from normal capital property rules, 199(1)(a), 200(1)(a)
- input tax credit based on capital cost allowance, where not used exclusively in commercial activity, 202(4), (5); Memo 8-2 paras. 35–41
- input tax credit where used exclusively in commercial activity, 202(2), (3)
- sale of, 203(3)
- supply to unregistered carrier for use in, zero-rated, VI-V-2; Memo 4-5-3 paras. 27–30; Policy P-006, P-076

Aircraft fuel

- defined, for B.C. point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

Airport screening services

- place of supply for HST, *New Harmonized Value-added Tax System Regulations* s. 33.2

Alberta

- new home purchase agreements in, Memo 19-3-7 para. 1; Policy P-083
- provincial government entities that pay no GST, 122 (Analysis); Memo 18-2 paras. 26–28

Alcoholic beverages, Info Sheet GI-036

- excise tax on wines, 27; Memo 800-1
- excluded from exemption for certain public sector body sales, V-VI-4
- FST inventory rebate for, TIB B-004, B-040; GST 900 para. 5(a)(iv)(D)
- importation by mail, taxable, *Mail and Courier Imports (GST/HST) Regulations* s. 3(a); *Courier Imports Remission Order* s. 2“goods”(a); *Postal Imports Remission Order* s. 2“goods”(a)
- licence to import, taxable, 146(d), V-VI-20(c)
- not eligible for non-resident business rebate for goods exported, 252(1)(a)
- not eligible for public service body rebate, rules, *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(e); TIB B-025
- spirits, 123(1)“excisable goods”
- taxable, VI-III-1(a); Memo 4-3 paras. 9–16; Policy P-081R
- zero-rated when exported in bond, VI-V-3; Memo 4-5-2 paras. 26, 27

Topical Index

Algebraic formula

- treatment of negative amounts, 125

All or substantially all, *see also* Exclusive

- “all” deemed to include “substantially all”, 141(1)–(4)
- application to residential complex with some short-term rentals, Policy P-053
- interpreted by CRA to mean 90% or more, 123(1)“exclusive” (Analysis), Policy P-023, P-053

Allocation

- consideration among supplies made together, 153(2), 167(1)(a)
- financial institution’s net tax, HST and non-HST provinces, 225.2(2), (3); TIB B-083R
- fund raising event, ticket price, 164
- input tax credits, 141.01(5); Memo 700-5-1; Memo 8-3 paras. 33–49; Memo 19-1 paras. 99–103
- financial institutions, 141.02
- payments to lease intervals, *see* Lease (or license): interval
- public service body rebate, 259(4.1), (7), (8)

Allowance

- automobile, reasonable, effect on rebate for expenses, Policy P-113R
- for food and entertainment, 236(1); Memo 8-2 paras. 50–67
- land, for residential complex, Policy P-069
- meaning of, Policy P-075R
- promotional, treated as adjustment to consideration, 232.1
- to employee or partner, for travel or other expenses, 174; Memo 9-4
- to municipal officer, Policy P-097R2
- to volunteer, paid by charity, 174(a)(iii); Memo 9-4

Alpacas, zero-rated, VI-IV-1; Memo 4-4 para. 5

Alteration, *see also* Construction

- building, of
 - non-substantial renovation, 192; Memo 19-2-3 paras. 68–76
 - substantial renovation, 123(1)“builder”, 123(1)“substantial renovation”, 191; Policy P-155
- real property or ship, of
 - holdback not taxed, 168(7)
 - tax payable when substantially completed, 168(3)(c)
- tangible personal property
 - place of supply for HST
 - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29

Alternate collection method for direct sellers, 178.1–178.5; Memo 14-1; Info Sheets GI-125, GI-126

Alternative basis for assessment

- Minister allowed to raise, 298(6.1)–(6.3)

Amalgamation

- general rules, 271; *Amalgamations and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007
- involving a financial institution, 149(2), 205(6)
- subsequent ITC allocation method, 141.02(4)

Amateur athletic association

- constitutes charity, 123(1)“charity”
- non-profit organization even where income payable to members, 123(1)“non-profit organization”

Amateur performance or event exempt, V-VI-11

Ambassadors, *see* Diplomats

Amber, articles made of

- excise tax on, I-5(b); Memo 800-1

Ambiguity in legislation

- correction by regulation may be retroactive, 277(2)(b)

Ambulance services

- air ambulance, zero rated, VI-VII-15
- exempt, V-II-4

Amendment of GST return, Policy P-149R

Amendments to legislation, *see* Legislative amendments

Amenity

- meaning of, for non-resident tour package rebate, Memo 27-3 paras. 5–6

American government, *see* United States

Ammonite gemstone

- included in definition of mineral, 123(1)“mineral”

Amount, *see also* Consideration; Dollar amounts in legislation and regulations; Quantities

- defined, 123(1)

Amusement, *see* Place of amusement

Amway representative, *see* Direct seller

Andrews case overruled, VI-VII-1(1)“freight transportation service”(a.1)

Animal

- hides, taxable, Memo 4-4 para. 2
- mounts, Info Sheet GI-047
- ownership, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(j)
- sale of, zero-rating, *see* Agriculture and fishing, zero-rated

Ankle, crippled or deformed, appliance made to order, zero-rated, VI-II-24; Memo 4-2 para. 40

Announcement date

- defined, 348

Annual filing, *see* Fiscal year

Anti-avoidance rules, *see also* Input tax credit; Offences; Penalties

- British Columbia dropping HST, *British Columbia HST Regulations* ss. 11–12
- builder leasing or occupying new home (self-supply rule), 191
- clearing and settlement services, use of s. 150 election, 150(2)(c)
- consideration must be allocated reasonably, 153(2)
- federal sales tax, pre-1991, 68.2(2)
- general (GAAR), 274; TIB B-045
- grandfathered lease agreement, variation of, 340(7)
- HST, *New Harmonized Value-added Tax System Regulations* ss. 34–37
- municipal rebate in Newfoundland and Labrador, *New Harmonized Value-added Tax System Regulations* s. 58.47
- new housing rebate (FST), 121.1
- non-arm’s length supplies, 155
- non-arm’s length transfer of property or money, 325
- restrictions on input tax credits
 - benefits provided to shareholders and employees, 170(1), 173

Anti-avoidance rules (*cont'd*)

- • real property, after exempt sale of, 225(5)
- • specified tangible personal property, 176(5) [repealed]; TIB B-084
- • unreasonable consideration, 170(2)
- • works of art, 176(5) [repealed]; TIB B-084
- spouse, transfer of property or money to, 325

Anti-embolic stockings, zero-rated, VI-II-35; Memo 4-2 para. 51

Apartment

- building, *see* Multiple unit residential complex
- constitutes residential unit, 123(1)“residential unit”
- rentals exempt, V-I-6; Memo 19-2-2 paras. 1–8

Appeal, *see also* Assessment; Objection (to assessment)

- of assessment to Tax Court, 302, 306–309
- • extension of time to file, 305
- • requirement to keep books and records while pending, 286(4)
- • security for payment while pending, 314(2)
- of order or direction re communication of information, 295(7)
- proof that not instituted, 335(6)
- re imported goods (Division III)
- • determination of tax status, to Tax Court, 216(4)
- • issues other than determination of tax status, 216(3)
- restrictions on, where insufficient detail on notice of objection, 301(1.4), 306.1(1)
- settlement of, 298(3)(b)
- stay of, pending outcome of prosecution, 327(4)

Appliance

- kitchen
- • not considered part of mobile home, 123(1)“mobile home”
- • whether included in consideration for new housing rebate, Policy P-052
- medical, zero-rated
- article or material necessary for, VI-II-26; Memo 4-2 para. 44
- • for foot or ankle, VI-II-24; Memo 4-2 para. 40
- • ileostomy, colostomy or urinary, VI-II-25; Memo 4-2 para. 43
- orthodontic, zero-rated, VI-II-11.1; Memo 4-2 para. 19

Applicable legislated amount

- defined, for returnable containers, 226(1)

Application (made to CRA)

- barter exchange network, 181.3(2)
- buyer designation (for buying group), 178.6(2)
- direct seller, alternate collection method, 178.2; Memo 14-1 paras. 13–16
- evidence as to when made, 335(4)
- evidence as to whether made, 335(3), (13)
- export certificate, authorization to use, 221.1(2)–(3)
- extension of time for notice of objection, 303
- FST inventory rebate, 120(3)(a)
- FST new housing rebate, 121(4)
- false statement in
- • fine or imprisonment, 327(1)(a)
- • penalty, 285

- import certificate, 213.2(2), 213.2(4)
- late filing of streamlined accounting election, 227(2)(c); Policy P-100R
- not binding on CRA, 299(1)
- public service body, separate branches for small supplier rules, 129
- rebates, 215.1(2)(d), 252–262, *see also* Rebate (of tax)
- registration, 240(2.1), 240(5)
- separate rebate applications for branches, 261(6)
- separate returns and rebate applications for branches, 239(1), 261(6); Memo 2-4
- unincorporated organizations, to be deemed one person, 130

Application dates

- GST legislation, S.C. 1990, c. 45, s. 12 (reproduced before s. 122)
- retroactive legislation, S.C. 1993, c. 27, s. 210 (reproduced before s. 122)

Application fees

- for licence, permit, quota, etc., exempt, V-VI-20(c)

Application for registration, *see* Registration (for GST/HST)

Application hosting

- characterization as service or intangible property, TIB B-090

Apportionment, *see* Allocation

Appraisal services

- damage, under insurance claims, exempt, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134
- generally, taxable, 165(1)

Apprentice mechanics’ tools

- employee rebate, 253

Appropriate reporting period

- defined, for recapture of ITC on luxury car lease payments, 235(2)

Appropriation of property, *see also* Self-supply rules

- as capital property, 196.1
- by direct seller or distributor, for independent sales contractor, 178.5(8); Memo 14-1 paras. 31(e), 34, 35, 43(e), 46, 47, 57, 60(b)
- by network seller, 178(19)
- for benefit of shareholder, partner, beneficiary or member, tax on, 172(2)
- for particular use, 196
- of multiple unit residential complex, 191(3)
- of real property by individual, 190(2); Memo 19-2-3 paras. 85–86
- of residential condominium unit, 191(1), (2)
- of single unit residential complex, 191(1)

Approval sale, *see also* Consignment sale

- direct seller, alternate collection method, 178.2; Memo 14-1; Info Sheet GI-125

Appurtenances

- to a building, 123(1)“residential complex”

Arbitration Plan (Ontario)

- buy-back of vehicle, effect of, Policy P-036

Arcade game, *see* Coin-operated device

Architect, *see* Professionals and professional services

Topical Index

Arm, artificial, zero-rated, VI-II-22; Memo 4-2 para. 38

Armed forces

- Canadian, abroad, deemed resident in Canada, 132(1)(d)
- foreign, in Canada, *see* Visiting forces

Arm's length, *see also* Non-arm's length

- defined, 126(1)
- • restricted meaning for first-time home buyer rebate limitations, 264.4(2)
- • restricted meaning for provincial real property transitional rules, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 48(2), 58.01
- • special rule for members of Lloyd's association, 217.1(9)(i), (j), 217.1(11)(c)
- permanent establishments of a person deemed at, 132(4), 220(b) [History]
- segregated fund and insurer deemed not at, 131

Arms and military stores

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1, 4

Arrangements of prepared food

- meaning of, Policy P-232
- taxable, VI-III-1(o.3); Memo 4-3 paras. 114–118

Arranging for

- financial service, exemption, 123(1)“financial service”(l)
- meaning of, Policy P-239
- release of goods by Customs, place of supply of service for HST purposes
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 25

Art, *see* Artist; Specified tangible personal property

Art gallery, *see also* Place of amusement

- election to claim input tax credits on works of art, 176(6) [repealed]; Memo 400-3-6; TIB B-084
- exhibit, no tax on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)

Artificial breathing apparatus, zero-rated, VI-II-5; Memo 4-2 para. 7

Artificial eye, zero-rated, VI-II-10; Memo 4-2 para. 17

Artificial insemination

- services taxable, Memo 4-4 para. 3
- sperm zero-rated, VI-I-5

Artificial limb, zero-rated, VI-II-22; Memo 4-2 para. 38

Artificial sweeteners, whether zero-rated, VI-III-1, 1(e); Memo 4-3 paras. 46–47

Artificial teeth, zero-rated, VI-II-11; Memo 4-2 para. 18

Artist, *see also* Admission; Performing artist

- classes or activities involving arts, exemption for, V-VI-12
- music lessons, exempt, V-III-9; Memo 20-6
- performance by
- • admission to, 123(1)“place of amusement”
- • excluded from exemption for supplies by charities, V-V.1-1(h), V-VI-2(i)
- • whether exempt, V-VI-11
- reasonable expectation of profit, Policy P-176R
- supply by artists' representatives, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009

- work produced for export, rebate to non-resident, 252(2); Policy P-195R

Assessment, 296–300

- alternative basis for, permitted, 298(6.1)–(6.3)
- appeal from, *see* Appeal
- assignee of provincial new housing rebate, 256.21(10)
- date, deemed to be day of mailing, 335(11)
- deemed valid unless reassessed, 299(3), (4)
- defined, 123(1)
- derivative, 325
- directors' liability for failure to remit, 323(4)
- garnishment, on, 317(9), (10)
- general anti-avoidance rule, under, 274(6)–(8); TIB B-045
- harmonized sales tax, self-supply rules, 296(1)(b), 298(1)(a.1)
- interest, *see* Interest
- limitation period (normally four years), 298(1), (4)
- • on consent, 298(3)(b)
- • waiver, 298(7), (8)
- Minister not bound by information provided, 299(1)
- non-arm's length transferee or property, of, 325(2)
- not a precondition to liability for tax, 299(2)
- notice of, 300
- objection to, *see* Objection (to assessment)
- overpayment of rebate, 298(1)(a)(ii), (iii)
- overpayments, application of, 296(3), (3.1)
- provision for, 296, 297
- purchaser, where insolvent, Policy P-112R
- reassessment
- • constitutes assessment, 123(1)“assessment”
- • of rebate, 297(2)
- • of tax, 296(2)
- rebate, of, 297
- recipient, where insolvent, Policy P-112R
- refund, *see* Refund
- required before collection, 315(1)
- tax, of, 296
- tax-extra or tax-included, Policy P-118R
- time limit, 298
- • waiver, 298(7), (8)
- trustee in bankruptcy, of, 298(1)(g)
- unincorporated bodies
- • binding effect of assessment, 299(3.1)
- • officers and members of, 324

Assessment of property

- information or certificate exempt, V-VI-20(e)(iii)

Asset management service

- defined, 123(1); TIB B-105
- excluded from exempt financial services, 123(1)“financial service”(q.1)

Assets, sale of

- no tax on transfer of a business, 167(1), (1.1); Memo 14-4

Assignment

- bankruptcy, in, 265
- corporation, by, directors liable for unremitted tax, 323(2)(c)
- GST registration number, of, 241(1)

Assignment (*cont'd*)

- joint venture election, on, assignee deemed to have made election, 273(2)
- lease, constitutes sale of real property, 123(1)“real property”; Memo 19-4-1 paras. 11–12
- purchase and sale agreement, for new home or condo, 192.1, Notice 323
- • in PEI, Info Sheets GI-144, GI-152
- rebate
- new housing (FST), to builder, 121(6) (Analysis); TIB B-010
- • new housing (GST) to builder, 234(1), 254(4), 254.1(4); Memo 19-3-1-1, 19-3-1-2
- • new housing (Ontario HST) to builder, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 41(6); Info Sheets GI-085, GI-086, GI-130
- • new housing (PEI HST) to builder, Info Sheets GI-147, GI-148
- • new housing (provincial portion of HST), to builder, 256.21(6)–(10)
- • non-resident
- • • drop-shipped goods, 252(3), 252.5
- • • goods produced for export, 252(3), 252.5
- representative must obtain certificate before distributing assets, 270
- security interest, of, Policy P-122
- tax collected not part of estate on, 222(3)

Assistive devices, zero-rated, VI-II

Associate, *see* Associated persons

Associated corporations, *see* Associated persons

Associated persons

- branches of public service body, when deemed not to be, 129(2)
- defined, 127
- taxable supplies pooled among
- • filing frequency, 249
- • reporting periods, 249
- • small business transitional credit, 346(2); Memo 200-9
- • small supplier status, 148

Association, *see also* Amateur athletic association; Club; Membership; Unincorporated organization

- application to be deemed a branch, 130; Memo 2-4 paras. 21–24
- officers and members, obligations of, 324
- professional or trade, exemption for courses given by, V-III-6; Memo 20-4
- public servants, of
- • exemption for membership dues, 189
- • exemption for supplies by, V-VI-26
- residence of
- • deemed in a province, 132.1(1)(b)
- • deemed in Canada, 132(1)(b)
- service of notice on, how done, 333(1)(c)
- when a person, 123(1)“person”; Memo 2-1 paras. 14(g), 15; Memo 2-4 para. 20
- who constitutes an officer of, 123(1)“officer”
- who may execute documents, 279(a)

Asthmatics

- aerosol chambers and metered dose inhalers, zero-rated as medical device, VI-II-5.1; Memo 4-2 paras. 8, 9

Athabasca University case overturned, 259.1(2)(a)(ii), (b)(ii)

Athletics, *see also* Amateur athletic association

- activity, participation in, excluded from exemption for charities, V-V.1-1(g)(ii), V-VI-2(h)
- classes or activities involving, exemption for, V-VI-12
- club, *see* Club
- contest, 123(1)“place of amusement”
- instruction in, excluded from exemption for charities, V-V.1-1(f), V-VI-2(j)
- spectators, exemption, V-VI-11

Attornment of rents

- not a seizure, Policy P-102 example 2
- remittance of tax by creditor, Policy P-131R

Attribution method, *see* Special attribution method

Attribution point

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 16(1), 47(1)(b)
- election for, for an investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 18

Auction

- “auctioneer” defined, 177(1.2)
- GST treatment of sale at, 177(1.2); Memo 3-1 paras. 87–89; Info Sheet GI-010
- • exception for wholesale auctions, 177(1.3); Info Sheet GI-010
- on-line, TIB B-090
- sale of goods seized from tax debtor, 321(2)

Auctioneer, Info Sheet GI-010, *see also* Auction

Audio-cassette supplied with publication

- treated as publication on importation, 143.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations* s. 3(b)

Audio linkup, *see* Telecommunication service

Audio recordings of books

- rebate on purchase by public service body, 259.1(2)(b); Memo 13-4

Audiological services

- exemption for, V-II-7(g)
- practitioner of, V-II-1“practitioner”

Audit by Canada Revenue Agency, Memo 500-3-1, *see also* Verification

- Agency policies, Memo 500-3-1
- authorization for, 288(1)
- books and records outside Canada, Policy P-055R (obsolete); Memo 15-1 para. 18
- compliance order, 289.1
- computerized records, Memo 15-2
- to net tax, 296(2), (2.1)

Author

- reasonable expectation of profit, Policy P-176R
- sale of publishing rights outside Canada, Policy P-200R

Topical Index

Author (*cont'd*)

- supply by artists' representatives, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009

Authorized foreign bank, *see also* Foreign bank branch

- defined, 167.11(1)
- included in definition of bank, 123(1)“bank”
- restriction on accepting GST remittances, 278(3)(a)

Authorized individual

- defined, for prescription of drugs, VI-I-1

Authorized person, *see also* Communication of information (by CRA)

- defined
- for confidentiality of information, 295(1)
- for inspections and seizures, 287
- permission to communicate information, 295(5)
- prohibition against communicating information, 295(2), (3)

Authorizing credit

- excluded from exempt financial services, 123(1)“financial service”(r.3)(i)

Autism

- training to cope with, V-II-14, 15; Info Sheet GI-113

Automated bank machine

- services related to, whether taxable, Info Sheet GI-006

Automobile, *see also* Motor vehicle; Specified motor vehicle

- air conditioner for, excise tax on, I-7; Memo 800-1
- allowance paid to employee or partner, 174(a)(ii); Memo 9-3; Policy P-076
- apprentice mechanics' tools, employee rebate, 253
- association, free tourist literature
- no GST on importation, VII-3(b)
- no HST on bringing into participating province, X-I-12(b)
- auction of, special rule, 177(1.3)
- benefit to employees, 173; Memo 9-2, *see also* Employee(s)
- buy-back under Ontario Arbitration Plan, Policy P-036
- defined, 123(1)“passenger vehicle”
- disabled person, modifications for, 258.1; Info Sheet GI-199
- lease of vehicle, reduced tax, 258.1(7); Info Sheet GI-199
- modification service zero-rated, VI-II-18.1; Memo 4-2 paras. 27, 28; Info Sheet GI-199
- rebate on importation of vehicle, 258.1(6), 258.2; Info Sheet GI-199
- rebate on purchase of vehicle, 258.1(2)–(5); Info Sheet GI-199
- excise tax on, I-6; Memo 800-1
- expenses, rebate for employees and partners, 253; Memo 500-4-6
- where reasonable allowance received, Policy P-113R
- HST on, *see* Specified motor vehicle
- input tax credit, Memo 8-2 paras. 22–41
- expenses, based on capital cost allowance, 202(4); Memo 8-2 paras. 35–41
- improvement, dollar cap, 202(1)
- leasing cost, cap, 235(1); Memo 8-2 paras. 42–49
- not exclusively used in commercial activity, 202(4); Memo 8-2 paras. 35–41
- purchase cost, dollar cap, 201, 202(1); Memo 8-2 paras. 23–30
- used exclusively in commercial activity, 202(2)
- leased
- by selected listed financial institution, 235(1)B(a)
- election not to claim input tax credit, 173(2)–(4); Memo 9-2 paras. 45–53
- input tax credit to lessor for insurance repairs, Policy P-091R
- monthly payment over dollar cap, 235; Memo 8-2 paras. 42–49
- luxury, limitations on input tax credit, 201, 235; Memo 8-2 paras. 23–30, 42–49
- of individual or partnership, non-registrant
- rebate for, based on capital cost allowance, 253(1); Memo 500-4-6; Policy P-113R
- of individual or partnership, registrant
- ceasing to use exclusively in commercial activity, 203(3)
- excluded from normal capital property rules, 199(1)(a), 200(1)(a)
- input tax credit based on capital cost allowance, where not used exclusively in commercial activity, 202(4), (5); Memo 8-2 paras. 35–41
- input tax credit where used exclusively in commercial activity, 202(2), (3)
- sale of, 203(3)
- operating expenses, calculation of benefit, 173(1)(d)(vi); *Automobile Operating Cost Benefit (GST/HST) Regulations*; Memo 9-2 paras. 30–35, 56–57, Appendix B
- passenger vehicle defined, 123(1)
- registered in a province, place of supply deemed to be in that province, *New Harmonized Value-added Tax System Regulations* s. 33.1; Info Sheet GI-119
- rental, *see* Lease (or license): automobile
- rented, temporary importation of by Canadian resident, calculation of tax, *Value of Imported Goods (GST/HST) Regulations* s. 15:A(a)(iii)
- sale of, 200(3), 203(1), (3); Memo 8-2 para. 32
- by municipality or designated municipality, 203(4)
- taxable benefit from, 173
- trade-in
- reduces consideration on new sale, 153(4), (5); TIB B-084
- use in commercial activities
- decrease in, 200(2), 203(2)
- increase in, 199(3), 202(4)
- used, *see* Used goods and used tangible personal property

Auxiliary driving control for disabled individual

- lease of vehicle, reduced tax, 258.1(7); Info Sheet GI-199
- rebate on importation of vehicle, 258.1(6), 258.2; Info Sheet GI-199
- rebate on purchase of vehicle, 258.1(2)–(5); Info Sheet GI-199
- zero-rated, VI-II-18; Memo 4-2 para. 26

Available, *see* Made available in/outside Canada

Aviation fuel, *see* Fuel

Avoidance of tax, *see* Anti-avoidance rules

Avon representative, *see* Direct seller

Awards

- cash prizes, effect on exemption for spectator fees, V-VI-11
- medals and trophies
- awarded outside Canada or participating provinces

Awards (*cont'd*)

- • • no GST on importation, VII-2
- • • no HST on bringing into participating province, X-I-11
- • imported for award in Canada, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)
- of costs by court, *see* Costs (legal)
- of prizes, 123(1)“game of chance”

B

BST (Blended Sales Tax), *see* Harmonized Sales Tax

Baby food, zero-rated, VI-III-1(n); Memo 4-3 para. 27

Babysitting, *see* Child care

Bacon

- crisps, taxable, VI-III-1(f); Memo 4-3 para. 55
- flavoured crackers, taxable, VI-III-1(m); Memo 4-3 para. 94

Bad debts

- assignment of accounts receivable, Policy P-029R
- deduction from net tax for, 231(1), (2); Policy P-066 (obsolete)
- exclusion of provincial sales tax from calculation, Policy P-066 (obsolete)
- FST refund for, TIB B-034
- forgiven under *Companies' Creditors Arrangement Act*, Policy P-084R
- income tax refund discounter, Policy P-123
- recovery of, addition to net tax, 231(3)
- • insurance claim payments excluded, Policy P-058R
- where GST collected in full up front, Policy P-082R

Bagels, zero-rated, VI-III-1(m); Memo 4-3 paras. 88, 94, 112, 137

Baggage

- tourist
- • no GST on importation, VII-1
- • no HST on bringing into participating province, X-I-3
- transportation
- • charges zero-rated when in connection with zero-rated passenger transportation, VI-VII-4(a); Memo 28-3 paras. 50–51
- • excluded from freight transportation service, VI-VII-1(1)
- • HST, IX-VI-4(a); Memo 28-3 paras. 65–66

Bailee

- storage charges, excluded from drop-shipment rules, 179(5)

Bailiff

- charges, treated as cost of repossessing property, Policy P-175
- seizure of property by, 183(3); Policy P-226

Bait

- for recreational fishing, taxable, VI-IV-8; Memo 4-4 para. 34; Info Sheet GI-049

Baked goods, whether zero-rated, VI-III-1(m); Memo 4-3 paras. 87–100

Ball

- fund-raising, charity or political party, V-V.1-2, V-VI-2(m)(iii), V-VI-3, 18
- HST on admission, where sold before October 24/96, 356(5); TIB B-077

Bank, *see also* Financial institution; Listed financial institution

- account, operation of constitutes financial service, 123(1)“financial service”(b)
- defined, 123(1); *Interpretation Act* s. 35(1); Memo 17-6 para. 5
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 25
- interference with remittance of tax, 323.1 (draft)
- of Canada, prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations* s. 1(d)
- person appointed by to act as agent in respect of property, 266(1)“receiver”(c)
- remittance over \$10,000 required to be made electronically through, 278(3)(a); Memo 7-5 para. 35
- VISA and other payment card network fees, taxable, 123(1)“financial service”(r.6)

Bankruptcy, 265, *see also* Receiver

- corporation, of, liability of directors, 323(2)(c)
- exception to rule requiring certificate before distribution, 270(1)“representative”(a)
- GST collected before, not held in trust for Her Majesty, 222(1.1)
- GST collected during, held in trust for Her Majesty, 222(3)
- garnishment rules subject to the *Bankruptcy Act*, 317(3)
- general rules, 265(1)
- no net tax refund until all tax reported and paid, 225(6); Policy P-162
- no rebate until all tax reported and paid, 263.1; Policy P-162
- offset of taxes owing, Policy P-162
- purchaser, assessment by CRA of, Policy P-112R
- registration of bankrupt, Memo 2-1 para. 14(f)
- reporting period deemed ended and restarted, 265(1)(g)
- trustee
 - • assessment, 296(1)(f), 298(1)(g)
 - • excluded from definition of “officer”, 123(1)“office”(a)
 - • fees of, transitional rules
 - • • GST, 341.1(2); Policy P-041 (obsolete)
 - • • HST, 357(2); TIB B-077
 - • provides taxable service to the bankrupt, 265(1)(a)

Bar, Info Sheet GI-020

- candy or chocolate, taxable, VI-III-1(e); Memo 4-3 para. 45; Info Sheet GI-020
- cereal, Memo 4-3 paras. 93, 98–99; Info Sheet GI-020
- energy, Memo 4-3 paras. 52–54, 162
- fondue chocolate, taxable, Policy P-079R; Memo 4-3 paras. 48–49
- fruit, taxable, VI-III-1(l); Memo 4-3 paras. 85–86; Info Sheet GI-020
- gold or silver, *see* Precious metal
- granola, taxable, VI-III-1(h); Memo 4-3 paras. 62–65; Info Sheet GI-020
- ice cream or frozen yoghurt, taxable, VI-III-1(k); Memo 4-3 para. 75; Info Sheet GI-020
- juice, taxable, VI-III-1(j); Memo 4-3 paras. 49, 71; Info Sheet GI-020
- meal replacement, Memo 4-3 paras. 50, 52, 160–162; Info Sheet GI-020

Topical Index

Bar (*cont'd*)

- muffin, taxable, VI-III-1(m); Memo 4-3 paras. 93, 98–99; Info Sheet GI-020
- Nanaimo, taxable, VI-III-1(m); Memo 4-3 para. 93
- nut, taxable, Memo 4-3 para. 50; Info Sheet GI-020
- protein, Memo 4-3 paras. 52–54, 162
- serving liquor, food possibly not zero-rated, VI-III-1(q); Memo 4-3 paras. 136–139
- sesame, taxable, VI-III-1(e); Memo 4-3 para. 45; Info Sheet GI-020

Bare trust

- ignored for GST purposes, 123(1)“person” (Analysis); TIB B-068; Policy P-015

Barley, zero-rated, VI-IV-3; Memo 4-4 para. 15

Barrier (road or traffic)

- installing, replacing, repairing or removing, exempt, V-VI-21.1(a)

Barrister, *see* Lawyer

Barter

- between registrants, of same kind of property, deemed nil consideration, 153(3); Policy P-221
- constitutes supply, 123(1)“supply”
- exchange of natural gas at straddle plants, no GST, 153(6)
- GST calculated on value of thing bartered, 152(3), 123(1)“amount”

Barter exchange network, 181.3

- defined, 181.3(1)
- designation of, 181.3(2)–(4)
- no tax on providing units, 181.3(5)
- operation of, deemed not financial service, 181.3(6)

Barter unit

- deemed supplied for nil consideration, 181.3(5)
- defined, 181.3(1)“barter exchange network”
- provision of, no tax, 181.3(5)
- excluded from coupon rules, 181(1)“coupon”

Base fraction (of a tour package)

- defined, 163(3) [repealed]

Base percentage (of a tour package)

- defined, 163(3)

Base value

- defined, for export distribution centres, 273.1(1)

Base year

- used in calculation of threshold for annual reporting, 249(1)

Basic garbage collection services

- exempt, V-VI-20(h)
- meaning of, Policy P-199R

Basic groceries, *see* Groceries

Basic service

- defined, for export distribution centres, 273.1(1)

Basic tax content

- defined, 123(1); Memo 19-3-6 para. 6; Memo 19-4-2 paras. 20–22, 39, 44
- of municipality or designated municipality, 198.1
- qualifying portion of, for landlord’s rebate, TIB B-087 Appendix

Basic threshold amount

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(2)

Basket of food, whether zero-rated, Memo 4-3 paras. 119, 164

Bath seat designed for disabled individual, zero-rated, VI-II-20; Memo 4-2 para. 30

Bean rod

- zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c)(vi); Finance news release 93-039

Becoming a financial institution

- capital property change-in-use rules, 205(2)

Becoming a registrant, 171(1), (2), 251(1); Memo 400-3-1

- automatic annual filing, 245(2)(a)(ii); TIB B-072
- limitation on input tax credit eligibility, Policy P-018R
- taxi operator, other activities, 171.1(2)
- transitional rules for small suppliers, TIB B-041

Bed, hospital, *see* Hospital: bed

Bed and breakfast, Info Sheet GI-007

Bedding plants, taxable, Memo 4-4 para. 2

Beer, *see also* Alcoholic beverages; Excisable goods

- bottle or can, *see* Containers: returnable
- making kits, taxable, Memo 4-3 para. 15
- not eligible for non-resident business rebate for goods exported, 252(1)(a)
- taxable, VI-III-1(a); Memo 4-3 paras. 9–10
- zero-rated when exported in bond, VI-V-3; Memo 4-5-2 paras. 26, 27

Bees

- feed for, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2.1)
- honey, zero-rated, VI-IV-1; Memo 4-4 para. 5
- kept to produce food, zero-rated, VI-IV-1; Memo 4-4 para. 4
- leafcutter
- zero-rated after June 10, 1993, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(xi); Memo 4-4 Schedule

Beets

- sugar, zero-rated, VI-IV-3
- vegetable, zero-rated as food, VI-III-1

Beneficiary

- of estate, distribution of business assets to, no tax, 167(2); Policy P-031; Memo 14-4 paras. 29–32
- of trust
 - charities, treated as individuals, 123(1)“personal trust”
 - distribution of property by trust deemed to be a supply, 269
 - exemption for supply of farmland by trust for personal use, V-I-12
 - property appropriated by trust, tax on, 172(2), (3)
 - supply by trust for benefit of, no input tax credit for, 170(1)(c)(iv); Memo 8-2 para. 20

Benefit

- automobile, Memo 9-2
- available to member of organization, effect, 123(1)“non-profit organization”, V-VI-17; *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(g); TIB B-025

Benefit (*cont'd*)

- tax, general anti-avoidance rule, 274; TIB B-045
- taxable, to employee or shareholder, 173(1); Memo 9-1
- 4/104, 12/112 or other factor to be remitted, 173(1)(d)(vi)(B); Memo 9-1 paras. 40–41, Appendix C; Memo 9-2 para. 57, Appendix C
- to employee, no input tax credit on supply to employer, 170(1)(b); Memo 8-2 paras. 13–19
- to shareholder, partner, beneficiary or member, tax on appropriation of property, 172(2), (3)

Benefit amount

- defined, for taxable employee benefit rules, 173(1)(a)

Benzodiazepines

- zero-rated, VI-I-2(d.1)

Bets, 187, Memo 500-6-10

- at fund-raising event, V-V.1-3(c), V-V.1-6, V-VI-3.1
- amounts paid out excluded from taxable supplies for small supplier status, 148(1)
- exemptions
 - pari-mutuel system, on horse races, V-VI-5.2
 - where supplied by charity or non-profit organization, V-V.1-6, V-VI-5
- horse racing, exempt, V-VI-5.2
- lotteries, 188(5); *Games of Chance (GST/HST) Regulations* s. 3; TIB B-018
- prizes, treatment of, 188
- supply deemed to be GST-included, 187
- where placed, 123(1)“place of amusement”

Beverages, Info Sheet GI-036

- alcoholic, *see* Alcoholic beverages
- allowance or reimbursement for, Memo 400-3-3, Memo 9-3 para. 65; Memo 9-4 para. 38
- carbonated, taxable, VI-III-1(c); Memo 4-3 paras. 17–18; Info Sheet GI-036
- dispensed, taxable, VI-III-1(o.4); Memo 4-3 para. 120
- expenses, input tax credit limited to 50%, 236(1); Memo 8-2 paras. 50–67
 - exception for charities, 236(2)
 - special rule for long-haul truck drivers, 236(1)(b)(ii)
- expenses, Ontario/BC HST input tax credit denied to large business, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(h)
- fruit flavoured, Info Sheet GI-036
 - not exempt in school cafeteria, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; Memo 20-5; TIB B-026
 - taxable, VI-III-1(d); Memo 4-3 paras. 19–26, 41
- fruit juice, zero-rated if 25% natural, VI-III-1(d); Memo 4-3 paras. 19–26
- heated for consumption, taxable, VI-III-1(o); Memo 4-3 paras. 101–103
- malt, taxable, VI-III-1(a); Memo 4-3 paras. 9, 17
- milk, *see* Milk
- milk-based, zero-rated, VI-III-1(d); Memo 4-3 paras. 20–22
- returnable bottles, *see* Containers: returnable
- single servings other than unflavoured milk, taxable, VI-III-1(n); Memo 4-3 paras. 27–34

- sold at restaurant or bar, taxable, VI-III-1(q); Memo 4-3 paras. 136–139
- supply by public sector body
 - meals-on-wheels for aged, disabled, etc., V-V.1-4, V-VI-15
 - to relieve poverty, suffering or distress, V-V.1-5.2, V-VI-14
- supply by school authority during extra-curricular activities, exempt, V-III-3; Memo 20-1
- supply to hospital or other health care facility, exempt, V-II-11
- supply to school, college or university for student meal plan or school cafeteria, exempt, V-III-14; Memo 20-5
- vending machine, taxable, VI-III-1(p); Memo 4-3 paras. 134–135
- zero-rated, generally, VI-III-1; Memo 4-3 paras. 1–3

Bid bond, *see also* Construction: bond

- meaning of, Memo 17-1 para. 18

Bill, *see* Invoice

Billing agent

- election to account for GST, 177(1.11)
 - revocation of election, 177(1.12)
- election to account for tax
 - application to non-resident e-commerce supplier, 211.15

Billing location (for telecommunication service)

- defined
- GST, 142.1(1); TIB B-090

Billing period, *see also* Continuous supply (electricity, gas, etc.)

- defined, re ongoing services, 136.1(2)
- no effect on whether supply made in Canada, 136.1(2)(d)

Bingo, *see* Bets

Biologicals

- exempt, V-II-1“institutional health care service”(b), V-II-2
- zero-rated, VI-I; Memo 4-1

Birds

- mounts, Info Sheet GI-047
- poultry, zero-rated, VI-IV-1; Memo 4-4 para. 5
- wild, feed for not zero-rated, VI-IV-2; Memo 4-4 para. 9

Birth certificate, supply of, exempt, V-VI-20(d)

Bison, zero-rated, VI-IV-1; Memo 4-4 para. 5

Bitcoin, *see* Cryptoasset; Virtual payment instrument

Bituminous sands

- included in definition of mineral, 123(1)“mineral”

Blank media copying levy

- no tax on certain supplies by collecting body or collective society, 177.1

Blended payment, *see* Combined supply

Blended Sales Tax, *see* Harmonized Sales Tax

Blind person, *see also* Disabled person or disabled individual

- article designed for the use of, zero-rated, VI-II-30; Memo 4-2 para. 48
- guide dog and training individual to use dog, zero-rated, VI-II-33; Memo 4-2 para. 49

Blood products

- zero-rated, VI-I-2(a)

Topical Index

Blood-coagulation monitor or meter

- zero-rated, VI-II-29.1(a)

Blood-coagulation testing strips

- zero-rated, VI-II-29.1(b)

Blood-glucose monitor or meter, zero-rated, VI-II-28; Memo 4-2 para. 46

Blood-ketone testing strips, VI-II-29; Memo 4-2 para. 47

Blood-sugar testing strips, VI-II-29; Memo 4-2 para. 47

Blood products

- plasma expander, zero-rated, VI-I-2(g)
- supplied for no consideration, not exempt, V-V.1-5, V-VI-10

Blood testing, *see* Laboratory services

Blue box pickup

- whether exempt as basic garbage collection service, Policy P-199R

Boarding house, *see also* Hotel

- meaning of, Policy P-099

Boat, *see* Ship or boat

Bond, *see also* Securities; Security: for payment of tax

- bid, *see* Bid bond; Construction: bond
- certificate
 - no GST on importation, VII-10
 - no HST on bringing into participating province, X-I-17
- construction, *see* Construction: bond
- export of spirits, beer and tobacco in, zero-rated, VI-V-3; Memo 4-5-2 paras. 26, 27
- goods held in, 144, VI-VII-1(1)“place outside Canada”
- maintenance, *see* Maintenance: bond; Construction: bond
- payment, *see* Payment bond; Construction: bond
- performance, *see* Construction: bond; Performance: bond
- receiver appointed under, 266(1)“receiver”(a)
- right to services or facilities provided with
 - constitutes membership, 123(1)“membership”
 - deemed not a supply of a financial service, 140

Bonded warehouse, *see also* Bond: goods held in

- defined, for export distribution centres, 273.1(1)
- supply of goods in, deemed outside Canada, 144

Bonus or prize

- promotional, given by lottery corporation to ticket distributor, ignored, 188.1(5)(a)

Book

- audio recording of, rebate to public service body, 259.1(2)(b); Memo 13-4
- for charitable purposes
 - no GST on importation, VII-1
 - no HST on bringing into participating province, X-I-5
- mailed from outside Canada, 143.1, VII-7.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*
 - subscription agent considered supplier, Policy P-185R
- rare, 123(1)“specified tangible personal property”
- rebate of provincial tax, reduces HST, 214.1, 220.09(3), 231.1, 234(3); *Deduction for Provincial Rebate (GST/HST) Regulations*; Memo 13-4
- disclosure of rebate not required, 223(1.2); Memo 13-4 para. 30

- rebate to public service body, 259.1; Memo 13-4
- soliciting orders in Canada, 240(4)

Books

- sold with CD-ROM or Web access, *see* Composite property (book with CD or DVD)

Books and records, 286; Memo 15-1

- computerized, Memo 15-2
- electronic data processing (EDP), Memo 15-2
- form required, 286(1)
- outside Canada, 286(1); Memo 15-1 para. 18; Policy P-055R (obsolete)
- period for retention
 - demand by Minister for longer period, 286(5)
 - normally, 286(3)
 - permission for early disposal, 286(6)
 - while appeal pending, 286(4)
- requirement to keep, 286(1)

Bottles, *see* Containers and coverings

Bounced cheque, *see* Cheque: dishonoured

Bounty payments, *see* Informant payments (for leads on international tax evasion)

Brace

- orthodontic (braces for teeth), zero-rated, VI-II-11.1; Memo 4-2 para. 19
- orthopaedic or orthotic, made to order, VI-II-23; Memo 4-2 para. 39

Branch or division, Memo 2-4, *see also* Permanent establishment

- authorization for separate rebate applications, 261(5)–(6)
- authorization for separate returns, 239, 259(10)–(11); Memo 2-4
- public service body, of
 - application to be separate for small supplier status, 129
- separate applications for printed books rebate, 259.1(5)
- supplies between (inside/outside Canada)
 - exported property and services, 132(4)
 - imported intangible property and services, 220; TIB B-095
- unincorporated organizations
 - application for one to be deemed a branch of another, 130
- whether a separate person, Memo 2-4 para. 20

Breach of contract, 182

Bread and bread products, zero-rated, VI-III-1(m); Memo 4-3 para. 88

Breakfast cereal, zero-rated, VI-III-1(f), (h), (i); Memo 4-3 paras. 5, 55, 62, 66

- ingredients for, zero-rated, Memo 4-3 para. 147

Breathing apparatus, zero-rated as medical device, VI-II-5; Memo 4-2 para. 7

Bridge

- construction of, to link Canada and USA, supplies to international authority zero-rated, VI-VIII-2; Memo 18-3 paras. 19-22
- meaning of, VI-VIII-2 (Analysis)
- New Brunswick to PEI, *see* Northumberland Strait Crossing
- tolls, exempt, V-VIII-2; Memo 28-1 paras. 53-64

Bringing into a participating province

- from other province, TIB B-079, B-XX5
- • carrier not liable, 220.02
- • exclusions from HST, X-I
- • exclusive products of direct sellers, no HST, X-I-26
- • goods for use in commercial activity, no HST, X-I-22
- • goods in transit, 220.03
- • goods previously removed from province, no HST, X-I-21
- • on behalf of another person, 220.02
- • selected listed financial institution, 220.04
- • tax on, 220.07
- • • assessment, 296(1)(b), 298(1)(d.1)
- • • exception where offsetting input tax credit available, X-I-22
- from outside Canada, TIB B-081
- tax on, 212.1, 349(3)

British Columbia

- Harmonized Sales Tax 2010–2013, Sch. VIII; *British Columbia HST Regulations* s. 2
- • elimination of HST April 2013, *British Columbia HST Regulations* s. 2
- provincial government entities pay GST/HST, 122; Memo 18-2 para. 23; Info Sheets GI-073, GI-155

Broadcasting, see also Advertising

- reproduction rights, charged by collective, 177(2)
- Web-based, considered a telecommunication service, TIB B-090

Brochure

- meaning of, for printed-book rebate, Policy P-234 (obsolete)

Broker, see Insurance: broker; Investment dealer

Brokerage, see Customs brokerage services

Brownies, taxable where packaged less than six, VI-III-1(m); Memo 4-3 paras. 87, 89, 137

- **Budget payment arrangement (equal billing plan), see also Continuous supply (electricity, gas, etc.)**
- credit note on reconciliation, 232(1)

Buffalo, zero-rated, VI-IV-1; Memo 4-4 para. 5; Policy P-040 (obsolete)

Builder

- addition to multiple unit residential complex, deemed separate supply when sold by, 136(3)
- agreement for sale made before October 14, 1989, transitional rules, 336(2)–(4)
- British Columbia
 - • information requirements during British Columbia transition out of HST, Info Sheet GI-132
 - • new housing, Info Sheet GI-084
- conversion of property to residential use, person deemed to be, 190(1)(f)
- defined, 123(1), 190(1)(f); Memo 19-2 paras. 1–5, 15–18; Memo 19-2-1 paras. 5–7; Memo 19-3 para. 6
- liability of
 - • FST new housing rebate, 121(2.1)
 - • GST new housing rebate, 254(6), 254.1(6); Memo 19-3 para. 23
- NETFILE filing requirement, *see* Electronic filing: mandatory

- new housing rebate (British Columbia)
 - • calculation of, where rebate transferred, Info Sheet GI-130
- new housing rebate (FST)
 - • assignment of rebate by purchaser, 121(6) (Analysis); TIB B-010
 - • • calculation of, Memo 500-4-5-2; Policy P-042
 - • specified single unit residential complex, 121(2)
- new housing rebate (GST)
 - • calculation of, where rebate transferred, Memo 19-3-1-1, 19-3-1-2; Policy P-042
 - • deduction from net tax of builder, 234(1)
 - • forward application on behalf of purchaser, 254(5), 254.1(5)
 - • pay or credit directly to purchaser, 254(4), 254.1(4)
- new housing rebate (Ontario HST)
 - • pay or credit directly to purchaser, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 41(6)
- new housing rebate (PEI)
 - • calculation of, where rebate transferred, Info Sheets GI-147, GI-148
- non-registrant, information for
 - • PEI, Info Sheet GI-164
- of residential care facility, Info Sheet GI-045
- Ontario, new housing, Info Sheet GI-083
- PEI, new housing, Info Sheets GI-146, GI-153
- temporary recapture of input tax credits, Info Sheet GI-165
- person who is not
 - • sale of residential complex, exempt, V-I-2; Memo 19-2-1 paras. 20–24, 26–28; Info Sheet GI-004
- sale of residential complex, exempt, V-I-3, 4, 5; Memo 19-2-1 paras. 20–24, 26–28
- self-supply rules, 191
- substantial renovator of complex deemed to be, 123(1)“builder”(a)(iii)

Building, see also Real property; Multiple unit residential complex; Residential complex

- mixed-use, new housing rebate, Memo 19-3-7, paras. 19–22
- relocated from existing land, Memo 19-2-4 paras. 11–18; Policy P-154
- residential lease to person making exempt lease, exempt, V-I-6.1(b); Memo 19-2-2 paras. 12–13
 - • combined lease, 136.1(1)
 - • rebate to lessor, 256.1; Memo 19-3-5
 - • transfer of possession attributed to builder, 191(10)
- sale of, with lease of land, exempt, V-I-5.1; Memo 19-2-1 paras. 24, 34, 40–41, 43
- space in, supplied to joint venture participant, Policy P-172R

Bulk fuel, eligible for non-resident business rebate, 252(1)(c)(i)

Bulls, zero-rated, VI-IV-1; Memo 4-4 para. 5

Burial, see also Funeral services (prepaid): transitional rules

- site, purchaser must pay GST to vendor
 - • Ontario/BC transitional rule, *New Harmonized Value-added Tax System Regulations* s. 47.1
 - • PEI transitional rule (2013), *New Harmonized Value-added Tax System Regulations* s. 58.3
- purchaser must pay GST to vendor, 221(2)(b)

Burn garments, zero-rated, VI-II-36; Memo 4-2 paras. 52, 53

Topical Index

Bus, *see* Conveyance; Passenger transportation service

Business

- acquisition of
 - by financial institution, change-in-use rules, 205(4)–(5)
 - from financial institution, purchaser deemed a financial institution, 149(3); Policy P-021
 - liability of purchaser for vendor's unremitted tax, Policy P-012R
- carrying on in Canada
 - meaning of, 240(1) (Analysis); Memo 2-5; Policy P-051R2
 - obligation to register for GST, 240(1)
- constitutes commercial activity, 123(1)“commercial activity”(a); Policy P-176R
- deceased, supply of assets of, 167(2); Policy P-031; Memo 14-4 paras. 29–32
- defined, 123(1), 266(1); Policy P-167R, P-176R, P-205R
 - contrasted with adventure in the nature of trade, Policy P-059; Memo 19-5 Appendix C
 - profession, calling, trade or undertaking, Policy P-167R
 - reasonable expectation of profit, Policy P-176R
 - regular and continuous basis, Policy P-205R
- fixed place of, Policy P-208R
- goodwill, sale of, no tax, 167.1; Memo 14-4 para. 26
- inactive, temporary cessation of filing, 238.1, TIB B-072
- income from a, *see under Income Tax Act* provisions and terms
- input, *see* Business input; Input tax credit
- number, *see* Business Number
- profit test, Policy P-176R
- sale of, *see* Sale: business
- seasonal, temporary cessation of filing, 238.1, TIB B-072
- venture in Canada, advice to non-resident re establishing, zero-rated, VI-V-9; Memo 4-5-3 paras. 51–54; Policy P-173
- whether real property used in, Memo 19-5 Appendix A

Business information

- required before net tax refund paid, 229(2.1)

Business input

- defined, for ITC allocation of financial institutions
- for investment plan HST rules re non-residents, 141.02(1), 225.4(1)

Business Number

- assignment of, 241, 295(1); Memo 2-1 paras. 19–26
- defined, 295(1)
- disclosure to public, 295(5.02), (5.03)
- disclosure of information to other governments, 295(5)(j)
- issuance of, 241
- other governments required to use to permit disclosure of information, 295(5.01)

Butterfly transactions, 186(1), (3); Policy P-045

- election between related corporations, 156(1)“temporary member”

Button infuser

- zero-rated as medical device, VI-II-21.2; Memo 4-2 paras. 34, 35

Buy-back of vehicle under Ontario Arbitration Plan, Policy P-036

Buyer, *see also* Recipient

- designation as, 178.6(3)

Buying groups, 178.6; Memo 3-1 paras. 94–96

- application for designation as buyer, 178.6(2)
- effect of designation as buyer, 178.6(5)
- revocation of designation as buyer, 178.6(4)

C

CARS, *see* Canadian accommodation related supply

CD-ROM

- sold with book, *see* Composite property (book with CD or DVD)

CDSL Canada Ltd.

- deemed closely related to every credit union, *Closely Related Corporations (GST/HST) Regulations* s. 4(a)

CIDA, *see* Canadian International Development Agency programs

CNIB, *see* Canadian National Institute for the Blind

CRA, *see* Canada Revenue Agency

CRTC, *see* Canadian Radio-Television and Telecommunications Commission

CSS, *see* Cosmetic service supply

CTC, *see* Continuous transmission commodity

CUE Datawest Ltd.

- deemed closely related to every credit union, *Closely Related Corporations (GST/HST) Regulations* s. 4(b)

Cab driver, *see* Taxi operator

Cable

- laying or repair, supply to non-resident for use in ship, zero-rated, VI-V-2(c); Memo 4-5-2 para. 21(c)
- television, *see also* Telecommunication service
 - repeal of telecommunication programming tax, 117(2), (3)

Cafeteria

- meals, taxable, VI-III-1(q); Memo 4-3 paras. 136–139
- meals in health care facility not exempt, V-II-1“institutional health care service”(g)
- school, supplies by, exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; Memo 20-5; TIB B-026
- school, supplies to, exempt, V-III-14; Memo 20-5

Caisse populaire, *see* Credit union

Cakes, taxable where packaged less than six, VI-III-1(m); Memo 4-3 paras. 87, 89, 93, 137

- decorations (edible), zero-rated, Memo 4-3 para. 46
- ice cream, Memo 4-3 para. 83
- rice, zero-rated, Memo 4-3 para. 94
- wedding, whether zero-rated, Memo 4-3 para. 100

Calcium chloride

- included in definition of mineral, 123(1)“mineral”

Calculation

- of GST/HST when no pennies in circulation, Info Sheet GI-131
- of input tax credits, 169
- of net tax, 225

Calendar quarter

- defined, 123(1)
- reporting period for non-registrants for Division IV, 217“reporting period”(b) [repealed]
- used in determining fiscal periods, 243
- used in determining small supplier status, 148

Calendar year

- defined, *Interpretation Act* s. 37(1)(a)

Call centre

- exported services zero-rated, VI-V-23.1

Camp

- camping trailer not a mobile home, 123(1)“mobile home”
- children’s, operated by public service body, Info Sheet GI-037
- day camp for children 14 and under, exempt, V-VI-12(a); Info Sheet GI-037
- for underprivileged or disabled individuals, exempt, V-VI-12(b), 13; Info Sheet GI-037
- use of campground, part of tour package, 163(3)

Camping accommodation

- defined, 252.4(0.1); Memo 27-3 paras. 7–9

Camping trailer, excluded from definition of “mobile home”, 123(1)

Can, *see* Containers: returnable

Canada

- carrying on business in, 240(1) (Analysis); Memo 2-5; Policy P-051R2
- defined
 - for Division III (importation of goods), 123(3)
 - generally, 123(2); Policy P-152R
- emigration from, *see* Leaving Canada
- export from, *see* Exports
- government of, *see* Government
- immigration, *see* Immigration
- import into, *see* Importation
- obligation to collect tax, 122(a)
- obligation to pay and collect tax, 122(a)
- resident of, *see* Residence
- services performed in by non-resident, voluntary registration, 240(3)(b)(ii)
- situated in, meaning of, Memo 4-5-3 para. 22; Policy P-010, P-169R
- soliciting orders for delivery to, 240(3)(b)(i), (4)
- supply made in (or outside), 142–144

Canada Customs, *see* Customs Act

Canada Customs and Revenue Agency, *see also* Canada Revenue Agency

- defined, 123(1)“Agency”

Canada Deposit Insurance Corporation

- is listed financial institution, 149(1)(a)(v); Memo 17-6 para. 20

Canada Mortgage and Housing Corporation

Canada Revenue Agency, *see also* Minister (of National Revenue); Receiver General

- actions of, do not affect tax liability, 299(2), (5)
- administration of employee/partner rebate, 253(5)

- “Agency” defined, 123(1)
- audit and inspection by, *see* Audit by Canada Revenue Agency
- communication of information, 295
- confidentiality of information, 295
- defined, 123(1)“Agency”
- delegation of powers to officials, 275(3)
- electronic filing, when mandatory, 278.1(3); Memo 7-5 para. 2
- employees, communication of personal information in course of discipline or supervision, 295(5)(g), 295(5.1)
- informant program, *see* Informant payments (for leads on international tax evasion)
- offices, *see* canada.ca/cra-offices
- rulings, Memo 1-4
- seizure of documents under search warrant, 290
- technical information program, Memo 1-1
- waiver, *see* Waiver
- web site, *see* canada.ca/gst-hst

Canadian accommodation related supply, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)

Canadian activity

- defined, for importation of service from foreign branch
 - for investment plan HST rules re non-residents, 217, 225.4(1)
 - includes activity of member of Lloyd’s association or other person, 217.1(9)(b), 217.1(11)(b), (c)

Canadian Broadcasting Corporation

- prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations* s. 1(a)

Canadian customs waters

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

Canadian element (of a service)

- defined, for HST place of supply rules, IX-V-1; TIB B-090; *New Harmonized Value-added Tax System Regulations* s. 2

Canadian Film Development Corporation

- prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations* s. 1(b)

Canadian Forces

- members of, deemed resident in Canada, 132(1)(d)

Canadian goods returned

- no tax on importation, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(n)

Canadian government, *see* Federal government

Canadian Imperial Bank of Commerce case (2021) overturned, 123(1)“financial service”(r.6)

Canadian indicator

- defined, for non-resident e-commerce, 211.11(2)(a)

Canadian International Development Agency programs

- individual providing services under, deemed resident in Canada, 132(1)(d)

Canadian National Institute for the Blind

- supply to, by or on the order of, zero-rated, VI-II-30; Memo 4-2 para. 48

Topical Index

Canadian partnership

- deemed closely related to other partnership or corporation, 156(1.1); Memo 14-8
- defined, 156(1); Memo 14-5 paras. 21–24

Canadian Payments Association, *see also* Clearing and settlement services

- services, included in financial services, 123(1)“financial service”(m); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 3

Canadian Psychoanalytic Society, V-II-12 [repealed]

Canadian Radio-Television and Telecommunications Commission

- cost-recovery fees to licensees, exempt, 189.1

Canadian Register of Health Service Providers in Psychology, V-II-1“practitioner”(c)

Canadian rights (to intangible property)

- defined, for HST place of supply rules, *New Harmonized Value-added Tax System Regulations* s. 2

Canadian Wheat Board

- prescribed agent, 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations* s. 1(c)

Cancellation, *see also* Revocation

- contract, 182; Policy P-218R
- FST wholesaler’s licence, 119(2)
- import certificate, 213.2(3)
- penalty and interest, *see* Waiver: penalty and interest
- registration, 242; Memo 2-7
- group registration, 242(1.1)–(1.4)

Candidate for political office

- donation included in consideration for admission to fund-raising event, V-VI-18.2

Candies, candy floss, etc., taxable, VI-III-1(e); Memo 4-3 paras. 45–54

Cane

- for use by disabled individual, zero-rated, VI-II-27; Memo 4-2 para. 45
- sugar, zero-rated, VI-IV-3; Memo 4-4 para. 15

Cannabis, *see* Excisable goods

Capital asset

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(1)

Capital cost allowance, *see under* Income Tax Act provisions

Capital expense, *see* Capital property; Improvement (to capital asset or property)

Capital property, 195–211, *see also* Change in use of capital property; Input tax credit; Personal property; Real property; Use: in commercial activities

- appropriation of property for use as, 196.1
- ceasing to be a registrant, 200(2), 203(2), 206(4)
- change-in-use rules, 195–211; Memo 19-4-2
- conversion of non-capital property to, 196.1
- cost of, Policy P-060
- defined, 123(1)
- leasing or rental assets, Policy P-133
- excluded from taxable supplies for determining reporting period, 249

- FST inventory rebate, excluded from, 120(1)
- government, of, sale of, 200(4)
- improvement to, *see also* Improvement (to capital asset or property)
 - aircraft, 202(3)
 - defined, 123(1)“improvement”
 - passenger vehicle, 202(1), (3)
 - personal property, 199(4)
 - real property, by individual, 208(4)
 - real property, by public sector body, 209(2)
- input tax credit for, 169, 195–211
- lease of, before August 8, 1989, grandfathered, 340(6)
- personal property, 199–205; Memo 400-3-9
 - acquisition of, 199(2)
 - ceasing to use in commercial activities, 200(2)
 - decrease in use in commercial activities, 200(2)
 - defined, 123(1)“personal property”, 195
 - financial institution, of, 204, 205
 - government, of, 200(4)
 - improvement to, 199(4)
 - increase in use in commercial activities, 199(3)
 - passenger vehicle, *see* Automobile
 - sale of, 141.1, 141.2, 200(3)
- prescribed property deemed personal property, 195
- real property, 206–211
 - ceasing to use in commercial activities, 206(4)
 - decrease in use in commercial activities, 206(5)
 - defined, 123(1)“real property”, 195
 - increase in use in commercial activities, 206(2), (3)
 - individual, of, 207, 208
 - public sector body, of, 209–211
 - residential complex deemed not capital property, 195.1(1); Memo 19-2-3 para. 103
 - sale of, additional credit, 193(1); Memo 19-2-3 para. 102, Appendix
 - sale of
 - aircraft, 203(3)
 - automobile, 203(1), (3), (4); Memo 8-2 para. 32
 - by charity, not included in simplified accounting calculation, 225.1(1)(a), 225.1(2)A(b)(i); Info Sheet GI-066
 - by designated municipality, 141.2(2), 166(c)
 - by municipality, 141.2(1), 166(b)
 - government, of, 200(4)
 - passenger vehicle, 203(1), (3), (4); Memo 8-2 para. 32
 - personal property, 141.1(1), 200(3)
 - real property, 193(1); Memo 19-2-3 para. 102, Appendix
 - seized property, by credit union, Policy P-026
 - used in commercial activities, 141.1(1)
 - use in financial services deemed use in commercial activities, 198

Capital, raising, *see* Raising capital

Capital stock, *see* Corporation; Share

Car, *see* Automobile

Carbon emission allowance, *see* Emission allowance

Carbonated beverages

- FST inventory rebate for, TIB B-003; GST 900 para. 5(a)(iv)(D)
- not exempt in school cafeteria, *School Cafeteria Food and Beverage (GST/HST) Regulations* s. 3(a); Memo 20-1; TIB B-026
- returnable bottles and cans, *see* Containers: returnable
- taxable, VI-III-1(c); Memo 4-3 paras. 17–18

Card

- calling, *see* Telecommunication service: place of supply
- credit, *see* Credit: card

Care

- child, *see* Child care
- chronic, *see* Chronic care
- medical, *see* Health care services, exempt
- of person with limited physical or mental capacity, exempt, V-IV-3
- respite, V-IV-3

Cargo container, *see also* Conveyance

- emergency repair for non-resident, zero-rated, VI-V-6, VI-V-6.2; Memo 4-5-3 paras. 39–42, 44–45
- meaning of, Policy P-067R; Memo 4-5-3 para. 39
- storage for non-resident, zero-rated, VI-V-6.2; Memo 4-5-3 paras. 44–45

Carrier, *see also* Freight transportation service

- bringing goods into HST province, not liable for tax, 220.02; TIB B-079, B-XX5
- common, not required for trucking of exported goods for zero-rating, VI-V-1; Memo 4-5-2 paras. 39, 40
- defined, 123(1); Memo 28-2 paras. 3–4, 94
- excise tax transportation rebate program, 68.4; Memo 800-1 paras. 21–23
- export by
 - evidence of, Memo 4-5-2
 - supply zero-rated, VI-V-12; Memo 4-5-2
- freight transportation service, VI-VII-1(1); Memo 28-2
 - interline freight settlements, zero-rated, VI-VII-11; Policy P-157 (obsolete)
 - provided to another carrier, zero-rated, VI-VII-11; Policy P-157 (obsolete)
 - transitional rules
 - GST, 343
 - HST, 359; TIB B-077
 - zero-rated, VI-VII-7
- fuel supplied to, zero-rated, VI-V-2, 2.1; Memo 4-5-2 paras. 21–25; Policy P-006, P-076
- media, *see* Software
- newspaper, Alternate Collection Method, Info Sheet GI-019
- not required to collect tax where no knowledge property not being exported, 221(3)
- shipping charges excluded from definition of “commercial service”, 123(1)“commercial service”(b); Policy P-151
- unregistered non-resident, supply to zero-rated, VI-V-2; Memo 4-5-2 paras. 21–23; Memo 4-5-3 paras. 27–31; Policy P-076
- where more than one, VI-VII-1(2); Policy P-157 (obsolete)

Carrier media

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

Carryforward

- input tax credits, 225(1)B(a), 225(4)

Carrying on business in Canada, 240(1) (Analysis); Memo 2-5; Policy P-051R2

- electronic commerce, TIB B-090

Cash

- penny phased out, Info Sheet GI-131

Cash register

- sales suppression software, *see* Zapper software (or hardware)
- to handle GST in 1991, TIB B-003

Cash register slip, *see* Invoice

Casino

- game, Memo 500-6-10, *see also* Bets
- operator, deemed distributor, 188.1(1)“distributor”

Casino operating service

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Cassette, *see* Audio-cassette supplied with publication

Casual donation under \$60

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-6

Catalogue

- direct seller rules, *see* Sales aid

Catering service, *see also* Meals

- food taxable, VI-III-1(o.5); Memo 4-3 paras. 121–133
- for hospital or other health care facility patients, exempt, V-II-11
- meaning of, Policy P-224; Memo 4-3 paras. 122–133
- school cafeteria, exempt, V-III-12; Memo 20-5
- supplied by a charity, exempt, V-V.1-1
- supplied by a public institution, taxable, whether exempt, V-VI-2(e), (g)
- supplied to public sector body for use in Meals-on-Wheels, exempt, V-V.1-4, V-VI-15
- to school, university or college, for students, exempt, V-III-14; Memo 20-5

Catheter

- as ileostomy, colostomy or urostomy appliance, zero-rated, VI-II-25; Memo 4-2 para. 43
- for incontinent person, zero-rated, VI-II-37; Memo 4-2 para. 55
- for subcutaneous injection (button infuser), zero-rated, VI-II-21.2; Memo 4-2 paras. 34, 35
- urinary, *see* Intermittent urinary catheter

Cattle, zero-rated, VI-IV-1; Memo 4-4 para. 5

Causeway

- New Brunswick to PEI, *see* Northumberland Strait Crossing

CCRA, *see* Canada Customs and Revenue Agency

Ceasing to be a financial institution

- capital property change-in-use rules, 205(3)

Topical Index

Ceasing to be a registrant, 171(3), (4), 242, 251(2); Memo 400-3-1

- independent sales contractor, 178.5(11); Memo 14-1 para. 58
- taxi operator, other activities, 171.1(3)

Ceasing to use property in commercial activities, *see* Change in use of capital property

Ceding commission

- defined, for Division IV tax on financial institutions, 217

Cemetery plot

- Ontario/BC transitional rule, *New Harmonized Value-added Tax System Regulations* s. 47.1
- PEI transitional rule, *New Harmonized Value-added Tax System Regulations* s. 58.3
- purchaser must pay GST to vendor, 221(2)(b)

Cemetery property and services, TIB B-093

Central paymaster

- rules for financial institutions HST allocation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 21

Cents, fractions of, 165.2(2)

Cereals

- agricultural purposes, VI-IV-2
- breakfast, *see* Breakfast cereal, zero-rated
- in snack mixtures, taxable, VI-III-1(i); Memo 4-3 paras. 66–70

Certificate

- birth, death, etc., supply of exempt, V-VI-20(d)
- by Minister, of tax owing, effective as judgment, 316
- clearance, 270
- drop-shipment, 179(2)(c)
- export, 221.1(2), *see also* Export certificate
- export distribution centre, 273.1(7), *see also* Export distribution centre
- exporter, VI-V-1; Memo 4-5-2 paras. 12–20
- false statement in, penalty, 285
- gift, 181.2; Policy P-202
- import, 213.2
- Indians, for exemption from GST, 165 (Analysis)
- professional or trade course, fee for, exempt, V-III-6(b); Memo 20-4
- required before distribution of property, 270
- share, bond, etc.
 - no GST on importation, VII-10
 - no HST on bringing into participating province, X-I-17

Certification process, *see also* Testing service

- goods imported for, *Goods Imported for Certification Remission Order*

Certified institution (employing disabled individuals in manufacturing)

- deduction from net tax, 230.2(2)
- defined, 230.2(1), III-XIV-2

Cervical collar

- custom-made, zero-rated, VI-II-23; Memo 4-2 para. 39
- taxable, Memo 4-2 para. 39

Cessation of filing, temporary, 238.1; TIB B-072

Chair

- commode, zero-rated, VI-II-20
- invalid or commode, designed for disabled individual, VI-II-14; Memo 4-2 para. 22
- lift chair, Info Sheet GI-133
- specially designed for disability, zero-rated, VI-II-14.1
- wheel, *see* Wheelchair, zero-rated

Chairman or chairperson, of unincorporated body

- liable to pay or remit tax for the body, 324(1)(a)

Chalet, *see* Vacation properties

Chamber of commerce

- free tourist literature
 - no GST on importation, VII-3(b)
 - no HST on bringing into participating province, X-I-12(b)

Change in use of capital property, *see also* Capital property; Conversion

- caused by operation of legislation, 198.1(a) [repealed]
- decrease in use in commercial activities
 - personal property
 - financial institution, 204(2), 205(1), (3)
 - general rule, 200(2)
 - individual or partnership, automobile or aircraft, 203(2)
 - real property, Memo 19-4-2
 - general rule, 206(4), (5)
 - individual, 207(1), (2)
 - public sector body, 209(1)
 - residential, Memo 19-2-3 paras. 77–100
- election for exempt supplies, before October 1992, Policy P-072 (obsolete)
- exclusive use, meaning of, 123(1)“exclusive”, 141
- financial institution, 204, 205
- imported intangible property, 198.2 [repealed]
- increase in use in commercial activities
 - personal property
 - financial institution, 204
 - general rule, 199(3)
 - individual or partnership, automobile or aircraft, 202(4); Memo 8-2 para. 32
 - real property, Memo 19-4-2
 - general rule, 206(2), (3)
 - individual, 208(2), (3)
 - public sector body, 209(3)
 - residential, Memo 19-2-3 paras. 77–100
- insignificant changes, 197
- intended use deemed to be actual use, 196
- last acquisition or importation, meaning of, 195.2
- method of determining, 141.01(5); Memo 8-3 paras. 33–49; Memo 700-5-1
 - financial institution, 141.02
- non-capital property to capital property, 196.1
- resulting from legislative amendment, 198.1(a) [repealed]
- used goods supplied before 1994, 198.1(b) [repealed]

Change to GST return, Policy P-149R

Channel

- telecommunications, *see* Telecommunications channel

Charge card, *see* Credit: card

Charging section, *see* Imposition of tax (charging provisions)

Charity, Info Sheet GI-067, *see also* Public institution; Public sector body; Public service body

- allowances paid to volunteers, 174(a)(iii); Memo 9-3; Policy P-075R
- ball, V-V.1-2, V-VI-2(m)(iii)
- benefits to members, appropriation of property, tax on, 172(2)
- bingo, Memo 500-6-10, *see also* Bets
- bottle return deposits, 226.1 [repealed]
- concert
 - amateur, exempt, V-VI-11
- fund-raising, exempt, V-V.1-2, V-V.1-3, V-VI-2(m)(iii), V-VI-3
 - GST/HST based on value of supply, 164 [History]
 - not exempt, V-VI-2(m)(iii)
- constitutes public sector body, 123(1)“public sector body”
- constitutes public service body, 123(1)“public service body”
- contingent beneficiary of trust, 123(1)“personal trust”
 - sale of land by trust exempt, V-I-9
 - sale of land to trust exempt, V-V.1-1(k), V-VI-25(c)
- defined, 123(1), 259(1); *Public Service Body Rebate (GST/HST) Regulations* s. 2
- designated, *see* Designated charity
- dinner, ball, concert or show, V-V.1-2, V-VI-2(m)(iii)
- disabled, assisting, election to be taxable, 178.7
- donation to
 - no GST on importation, VII-4
 - no HST on bringing into participating province, X-I-13
 - no tax on importation, VII-4
 - property or service supplied for donation, taxable only on value, 164
 - where included in consideration for supply, V-V.1-2
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); Memo 17-7 para. 5
- excluded from definition of non-profit organization, 123(1)
- exempt supplies by, V-V.1, V-VI, especially V-VI-2, V-VI-25; Memo 300-4-6
 - bets on casino games and races, V-VI-5.2
 - bingos, V-VI-5.1; *Games of Chance (GST/HST) Regulations* s. 4; TIB B-018
 - generally, V-V.1-1, V-VI-2
 - raffle tickets, V-VI-5.1; *Games of Chance (GST/HST) Regulations* s. 4; TIB B-018
 - volunteer-run business activities, V-VI-3
- fund-raising event, V-V.1-2, V-VI-2(m)(iii)
- input tax credits, simplified calculation, 225.1(10), *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4; Info Sheet GI-066
- meals and entertainment paid by, 236(2)
- net tax calculation, 225.1; Info Sheet GI-066
- no HST self-assessment on goods donated, X-I-13
- no tax on importation of goods donated, VII-4
- provincial sales tax rebate, HST provinces, 259(3)(b), 259(4)(b), 249(4.2), 259(4.21)
- rebate for printed books, 259.1; Memo 13-4
- rebate for property and services exported, 260; Policy P-132
- rebate of 50% of GST paid, 259(1)“specified percentage”(a); 259(3)(a); TIB B-025; Memo 500-4-9

- extended definition of “charity” for rebate, 259(1)
- separate filing by branches or divisions, 259(10)–(11)
- simplified computation, election, 259(12); *Public Service Body Rebate (GST/HST) Regulations* ss. 6–8
- specified percentage, 259(1)“specified percentage”
- rebate of percentage of HST paid, 259(1)“specified provincial percentage”; 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(i)
- extended definition of “charity” for rebate, 259(1)
- specified percentage, 259(1)“specified provincial percentage”; *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(i)
- reimbursements of volunteers, 175; Memo 9-4; Policy P-075R
- reporting period of, 245(2)(a)(iii)
- simplification package, 123(1)“charity”
- simplified accounting, 225.1; Info Sheet GI-066
- small supplier threshold, \$30,000 taxable supplies or \$175,000 gross revenues, 148.1
- volunteer reimbursements and allowances, 174(a)(iii), 175; Memo 9-3, 9-4; Policy P-075R

Charter flights, Info Sheet GI-170

Chattels, seizure of for non-payment of tax, 321, 322

Cheese

- curls, taxable, VI-III-1(f); Memo 4-3 para. 55
- platters, prepared, taxable, VI-III-1(o.3); Memo 4-3 paras. 114–118
- puffs, taxable, VI-III-1(f); Memo 4-3 para. 55
- zero-rated generally, as food, VI-III-1

Cheque

- chequing account, charges exempt, 123(1)“financial service”(b)
- clearing, *see* Clearing and settlement services
- constitutes money, 123(1)“money”
- dishonoured
 - penalty for, 280.3; *Financial Administration Act* s. 155.1(2)(a); TIB B-100; Memo 16-2 para. 38
- restarts 10-year collection limitation, 313(2.4)(c)
- post-dated, Memo 300-6-2 para. 9
- settlement, *see* Clearing and settlement services

Chess tournament, *see* Competitive event

Chest wall oscillation system

- zero-rated as medical device, VI-II-6

Chewing gum, taxable, VI-III-1(e); Memo 4-3 para. 45

Chickens, zero-rated, VI-IV-1; Memo 4-4 para. 5

Child

- camp, *see* Camp
- care, *see* Child care
- dependent, of Canadian diplomat or Canadian Forces member, deemed resident in Canada, 132(1)(d)
- unaccompanied, *see* Unaccompanied child

Child care, Memo 21-1

- day camp for children 14 and under, V-VI-12(a)
- day care for children under 14, exempt, V-IV-1
- homemaker service, where supplied or paid for by government or municipality, exempt, V-II-13
- institutional care, exempt, V-IV-2

Topical Index

Child care (*cont'd*)

- nursing or residential care, exempt, V-II-1“health care facility”, V-II-2
- payments to child care agency exempt, Policy P-017
- unaccompanied child during travel, *see* Unaccompanied child

Children’s car seat

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
 - British Columbia, Sch. 4, s. 9 [repealed]
 - Ontario, Sch. 1, s. 9

Children’s clothing

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
 - British Columbia, Sch. 4, s. 1 [repealed]
 - Nova Scotia, Sch. 2, s. 5
 - Ontario, Sch. 1, s. 5
 - Prince Edward Island, Sch. 4.1, s. 5

Children’s diaper

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
 - British Columbia, Sch. 4, s. 7 [repealed]
 - Nova Scotia, Sch. 2, s. 7
 - Ontario, Sch. 1, s. 7

Children’s footwear

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
 - British Columbia, Sch. 4, s. 6 [repealed]
 - Nova Scotia, Sch. 2, s. 6
 - Ontario, Sch. 1, s. 6
 - Prince Edward Island, Sch. 4.1, s. 6

Chips, including potato and corn chips, taxable, VI-III-1(e); Memo 4-3 paras. 55–58

- chocolate, zero-rated, Memo 4-3 para. 46

Chiropodic services

- exemption for, V-II-7(d)
- practitioner of, V-II-1“practitioner”

Chiropractic services

- exemption for, V-II-7(b)
- practitioner of, V-II-1“practitioner”

Chocolate

- bars sold for fund-raising purposes, exempt, V-VI-4
- chips, zero-rated, Memo 4-3 para. 46
- coated fruits, seeds, nuts and popcorn, taxable, VI-III-1(e); Memo 4-3 paras. 45–54
- fondue, Memo 4-3 paras. 48–49
- taxable, VI-III-1(e); Memo 4-3 paras. 45–54

Choosing to register, *see* Registration (for GST/HST): voluntary

Christmas 2024–25 GST holiday, VI-XI

Chronic care

- provided at health care facility, V-II-1“health care facility”
- supplier, rebate to, 259(1)“facility supply”(a)(iii)

Church, *see* Charity

Cigarettes and cigars, *see* Tobacco

Circus, *see* Place of amusement

Citizenship certificate, supply of, exempt, V-VI-20(d)

City, *see* Municipality

Civil Air Navigation Services Commercialization Act, *see* Air navigation services

Civil Code, *see* Quebec, special rules

Civil penalties, 283, 284; Memo 16-2

Claim period

- for multi-employer pension plan rebate, defined, 261.01(1); TIB B-XX4
- for printed books rebate, defined, 259.1(1)
- for public service body rebates, defined, 259(1)

Claim under insurance policy, *see* Insurance: claim

Claimant

- defined, *Non-Resident Rebate (GST/HST) Regulations* s. 2

Classes, *see* Educational services

Cleaning service

- homemaker service, where supplied or paid for by government or municipality, exempt, V-II-13
- tangible personal property, place of supply for HST
 - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29

Clearance certificate, 270

Clearing and settlement services

- included in financial services, 123(1)“financial service”(m); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 3; Department of Finance news release 91-113
- no intragroup exemption where resupplied to third party, 150(2)(c)

Client confidentiality, *see* Solicitor-client privilege

Clocks and watches

- excise tax on, I-5(a); Memo 800-1

Closely related

- corporations, defined, 128; *Closely Related Corporations (GST/HST) Regulations*; Memo 14-7
- extended meaning on non-taxable importation for export distribution centre, VII-8.3
- group
 - bad debt on account receivable purchased from another member, 231(2)
 - defined, 123(1)“closely related group”; Memo 14-7; Memo 17-14 paras. 3–6
 - election for exempt supplies, 150
 - effect of election, 151, 205(1)–(2), 205(3)
 - election for supplies at nil consideration, 156; Memo 14-5
 - joint filing, 228(7); *Offset of Taxes (GST/HST) Regulations*
 - set-off of refund against tax owing, 228(7); *Offset of Taxes (GST/HST) Regulations*
 - specified member, defined, 156(1); Memo 14-5 paras. 4–6
- partnerships, 156(1.1), (1.2); Memo 14-8

Closely related (*cont'd*)

- specified partnership, 156(1.1)

Clothes dryer

- in residential complex, exempt, V-I-13.3; Memo 19-2-2 paras. 23–24

Clothing

- children's, provincial point-of-sale rebate, *see* Children's clothing
- designed for disabled person, zero-rated, VI-II-36; Memo 4-2 paras. 52, 53
- for charitable purposes
 - no GST on importation, VII-1
 - no HST on bringing into participating province, X-I-5

Club, *see also* Association; Membership

- dining, recreational or sporting facilities
 - excluded from exemption for memberships, V-VI-17
 - no input tax credit, 170(1)(a); Memo 8-2 paras. 2–7
 - no public service body rebate, *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(f); TIB B-025
- right to acquire membership, no input tax credit, 170(1)(a); Memo 8-2 paras. 2–7

Coal

- included in definition of mineral, 123(1)“mineral”

Cod liver oil

- taxable, Memo 4-3 para. 150

Coffee

- beans
 - chocolate-covered, taxable, VI-III-1(e); Memo 4-3 para. 45
 - zero-rated, VI-III-1; Memo 4-3 para. 5
- cake, whether taxable, VI-III-1(m); Memo 4-3 para. 93
- dispensed, taxable, VI-III-1(o.4); Memo 4-3 para. 120
- hot, taxable, VI-III-1(o); Memo 4-3 paras. 101–103
- shop, food at taxable, VI-III-1(q); Memo 4-3 paras. 136–139
- vending machine, sold from, taxable, VI-III-1(p); Memo 4-3 paras. 134–135

Coffin, *see* Funeral services (prepaid)

Coin, *see also* Specified tangible personal property

- constitutes specified tangible personal property, 123(1)“specified tangible personal property”(e)
- held for numismatic value, not money, 123(1)“money”
- phasing out of the penny, Info Sheet GI-131
- worth more than face value, not money, 123(1)“money”

Coin-operated device

- calculation of tax
 - single-coin device, 165.1(2)
 - telephone, 165.1(1)
- food sold through school cafeteria vending machine not exempt, V-III-12; Memo 20-5
- food sold through vending machine taxable, VI-III-1(p); Memo 4-3 paras. 134–135
- laundry machine in residential complex, exempt, V-I-13.3; Memo 19-2-2 paras. 23–24
- timing of tax liability and collection, 160; Memo 300-6-10

Coin-operated telephone, calculation of tax, 165.1(1)

Coke, *see* Carbonated beverages; Drugs

Cold cuts, platters, prepared

- taxable, VI-III-1(o.3); Memo 4-3 paras. 114–118

Colins

- zero-rated, VI-IV-1; Memo 4-4 para. 5

Collar, *see* Cervical collar

Collecting body

- defined, 177.1(2)
- no tax on supply to eligible author, eligible maker, eligible performer or collective society, 177.1(3)

Collecting information

- excluded from exempt financial services, 123(1)“financial service”(r.4)(i)

Collection of garbage, exempt, V-VI-20(h)

Collection of tax, *see also* Administration and enforcement

- added to net tax, 225(1)
- amounts collected held in trust, 222
- amounts owing are debts due to Her Majesty, 313(1.1)
- before assessment, 315, 322.1
- by CRA (enforcement), 313–325
 - limitation period, 10 years, 313(2.1)–(2.8)
- certificate to enforce, *see* Certificate
- collection and enforcement activities, Memo 500-3-3
- deemed (requiring tax to be remitted), *see also* Deemed supplies
 - appropriation of property as capital property, 196.1
 - appropriation of property for personal use, 172(1)(b)
 - becoming a non-registrant, 171(3)(a)(ii)
 - by licensed manufacturer or wholesaler where specified property supplied after 1990 and paid for before September 1990, 337(7)
 - by supplier where residential property transferred pursuant to agreement made before October 14, 1989, 336(2)(g), (3)(g), (4)(g)
 - ceasing to use capital property primarily in commercial activities, 200(2)(b)
 - ceasing to use passenger vehicle or aircraft exclusively in commercial activities, 203(2)(b)
 - conversion of non-capital property to capital property, 196.1
 - non-substantial renovation of residential complex, 192(b); Memo 19-2-3 paras. 68–76
 - provision of benefit to shareholder, partner, member, etc., 172(2)(b)
 - receipt of supplier's rebate, 181.1(e); Memo 300-7-6
 - reduced use of capital real property in commercial activities, 206(4)(b), (5)(b), 207(1)(b), (2)(b)
 - self-supply by builder of residential property, 191(1)–(4)
 - when an amount is forfeited to a registrant, 182
 - when property transferred to insurer in settlement of a claim is used, 184(3)(a)
 - when public service body elects in respect of real property, 211(2)
 - when real property appropriated by individual for personal use, 190(2)(d)
 - when seized property is used, 183(4)(a), 183(5)(b)(i), 183(6)(b)
 - where sale of real property incorrectly stated to be exempt, 194(b)

Topical Index

Collection of tax (*cont'd*)

- disclosure of tax by supplier, 223; Memo 3-1 paras. 43–46; Policy P-116, P-118R
- garnishment, 317
- merging of administration with income tax, 123(1)“Agency” (Analysis); Revenue Canada news release 92-53
- obligation of supplier
 - exception for emission allowance, 221(2.1)
 - exceptions for certain real property, 221(2)
 - general, 221(1)
 - Her Majesty in right of a province, 122(b); TIB B-006; Memo 18-2 paras. 10–13
 - Her Majesty in right of Canada, 122(a); TIB B-036
- person leaving Canada or about to leave Canada, 322(1)
- remittance of tax collected, 228(2)
- requirement to disclose information, 289(1)
- right of supplier to sue for tax remitted, 224
- search warrant, 290
- security, 314
- where invoice silent as to GST, Policy P-116, P-118R

Collective society

- defined, 177.1(1)
- no tax on supply to eligible author, eligible maker or eligible performer, 177.1(3)

College, *see* Public college; University

Colostomy appliance, zero-rated, VI-II-25, 26; Memo 4-2 paras. 43, 44

Combined supply, *see also* Incidental supply

- calculation of tax on total consideration, 165.2(1)
- consideration for multiple supplies must be allocated reasonably, 153(2), 167(1)(a)
- covering or container deemed part of main supply, 137
- exempt multiple unit residential complex deemed separate from addition, 136(3)
- financial service and other service, 139
- groceries and other products, Memo 4-3 paras. 163–167
- incidental supply deemed part of primary supply, 138; Policy P-159R1, P-160R
- residential complex and other real property, deemed separate supplies, 136(2), 141(5)
- sale of gold and service of making jewellery, Policy P-192 (obsolete)
- timing of tax liability, rules, 168(8); Memo 300-6-16
- whether single supply or multiple supply, Policy P-077R2

Commercial activity, *see also* Business; Change in use of capital property; Use: in commercial activity

- activity related to or in furtherance of, 141(5), 185, 198
- defined
 - for FST inventory rebate, 120(1)
 - for GST purposes, 123(1); Memo 2-1 para. 17; Policy P-176R
- exclusive use where all or substantially all, 141
- goods for use in, no HST, X-I-22
- intangible property for use in, no HST, X-II-1
- intended vs. actual use in, 196
- method of determining percentage use in, 141, 141.01(5); Memo 8-3 paras. 33–49; Memo 700-5-1
- financial institution, 141.02

- non-financial institution, financial services relating to, 185, 198
- partnership, of
 - corporate partner that is registered, 272.1(2)(b)
 - general rule, 272.1(1)
- person engaged in, registration required, 240(1); Memo 2-1
- property deemed not used in
 - real property of individual, 207(1)(b)
 - specified tangible personal property exceeding prescribed amount, 176(5) [repealed]
- property deemed used in
 - capital personal property, 199(2)
 - improvement to capital personal property, 199(4)
 - improvement to real property of public sector body, 209(1)
 - musical instrument, 199(5)
 - property relating to shares in subsidiary, 186(1); Policy P-137
 - real property of public sector body, 209(1)
- reasonable expectation of profit required, Policy P-176R
- required for input tax credits, 169(1), (2)
- service for use in, no HST, X-II-1
- supply deemed made in course of
 - certain supplies by governments, 146
 - sale of property of municipality or designated municipality, 141.2
 - supply by insurer of property acquired on settlement of claim, 184(2)
 - supply relating to corporate takeover, 186(2)
- supply deemed not made in course of
 - property used in making exempt supplies, 141.1(1)(b)
 - use by court of seized or repossessed property, 183(3); Policy P-226
- termination of, things done deemed in course of commercial activity, 141.1(3)
- use in, 90% or more deemed to be 100%, 123(1)“exclusive”, 141(1)–(4)

Commercial goods

- brokerage of, whether HST applies to brokerage services, *New Harmonized Value-added Tax System Regulations* s. 25(1)(a)
- defined, 212.1(1); *Fees in Respect of Mail Regulations* s. 2
- importation of, HST on, 220.07; TIB B-081, B-XX5
- no HST at border, 212.1(3)

Commercial lease, *see* Lease (or license): real property

Commercial real property, *see also* Real property

- deemed supplies, Memo 19-4-2
- sales and rentals, Memo 19-4-1

Commercial samples

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-7, 8(b)

Commercial service

- defined, 123(1); Policy P-151
- exporter of, *see* Inward processing
- registrant performing on goods of unregistered non-resident
 - drop-shipment rule applies, 179(1)(a)(iii)
 - ITC to registrant for GST paid on importation
 - where paid by non-resident, 180
 - where paid by registrant, 169(2)

Commercial trust

- excluded from exemption re sale of vacant land, 123(1)“personal trust”, V-I-9(2)

Commission

- fees of, exempt, 189.1, V-VI-20(g)
- fire, *see* Fire commission, may apply to be municipality
- hydro-electric, *see* Para-municipal organization
- planning, *see* Para-municipal organization
- police, *see* Police: commission
- real estate agent, *see* Real estate agent: commission
- sales or purchasing representative for non-resident, zero-rated, VI-V-5; Memo 4-5-3 paras. 37–38
- securities, filing fees exempt, V-VI-20(g)
- trailer, mutual fund sales, Policy P-119
- travel agent, *see* Travel agent

Commissioner, *see also* Deputy Minister

- application for extension of time to object, to be sent to, 303(3)
- defined, 123(1)
- may exercise powers and perform duties of Minister, 275(1)
- specific powers re solicitor-client privilege, 293(6), (7)

Committee (to manage person’s assets), *see* Receiver

Commode chair, zero-rated, VI-II-20; Memo 4-2 para. 22

Commodities, contract or option

- issue of constitutes financial service, 123(1)“financial instrument”(f), 123(1)“financial service”(d); Memo 17-1 paras. 37–39

Common carrier, *see* Carrier

Common expenses, exempt

- cooperative housing corporation, V-I-13.1; Memo 19-2-2 para. 21; Memo 19-2-4 para. 10
- residential condominiums, V-I-13; Memo 19-2-2 para. 21

Common-law partner, *see also* Spouse

- defined, 123(1)
- transfer of property to, 325(1), (4)

Communal religious organization

- excluded from self-supply rules, 191(6.1)

Communication device

- for the disabled, VI-II-2; Memo 4-2 para. 1
- for use with telephone by hearing-impaired, zero-rated, VI-II-2 [repealed]

Communication of information (by CRA), 295

- appeal of order or direction, 295(7)–(9)
- authorized person, defined, 295(1)
- copy of document may be given to person from whom taken, 295(6)
- crimes, to police, 295(5.04)
- municipal rebate information, permitted, 259(13)
- offence, fine and imprisonment, 328
- official, defined, 295(1)
- permission to communicate information, 295(5)
- prohibition against communicating information, 295(2), (3)

Community centre, *see* Para-municipal organization

Companies’ Creditors Arrangement Act

- debt forgiven under, treated as bad debt, Policy P-084R

Company, *see* Corporation

Compensation for claim

- investigating and recommending, constitutes financial service, 123(1)“financial service”(j)

Competitive event

- amateur, spectator fees exempt, V-VI-11
- contributions by competitors, 188(3), (4)
- prizes, deemed not a supply, 188(2)
- prizes won outside Canada or participating provinces
 - no GST on importation, VII-2
 - no HST on bringing into participating province, X-I-11

Complaint, *see* Information

Completed supply, timing of liability, for tax, 168(3); Memo 300-6-11

Completion, percentage of, for FST new housing rebate, Policy P-087

Compliance, *see also* Penalties

- by unincorporated bodies, 324
- penalties, 326–330
- proof of (or of failure of), 335(3), (4)
- with garnishment order, 317(7)
- with officials carrying out duties, 291(2)
- with request for foreign-based information, 292(8)
- with requirements re solicitor-client privilege, 293(16)

Compliance order

- after commission of offence, 326(2)
- for cooperation with audit or demand, 289.1
- time contesting, not to count for reassessment clock, 289.2

Composite amount, *see also* Combined supply

- defined, for meals and entertainment costs, 236(1)(a)

Composite property (book with CD or DVD)

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations*, s. 1; TIB B-094
- no HST on, *Deduction for Provincial Rebate (GST/HST) Regulations*, Schedule; TIB B-094

Compost

- not zero-rated as fertilizer, VI-IV-5

Compound interest at prescribed rate, 124; *Interest Rates (Excise Tax Act) Regulations*; TIB B-020

Compressor

- zero-rated as medical device, VI-II-5.2; Memo 4-2 para. 10

Computer

- communication via, *see* Telecommunication service
- memory boards removed from, no FST inventory rebate, Policy P-127
- records on, *see* Books and records: computerized
- related service, *see* Computer-related service
- sales made by, *see* Internet sales
- software, *see* Software
- support service, storage or data transfer provided by, place of supply for HST

Topical Index

Computer (*cont'd*)

- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 32

Computer carrier media

- defined, *Federal Sales Tax Inventory Rebate Regulations* s. 2

Computer-related service

- defined, for HST place of supply rules
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- place of supply of, for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 32

Computerized records, *see* Books and records: computerized

Concern in the nature of trade, *see* Adventure in the nature of trade

Concert

- amateur, exempt, V-VI-11
- charity or political party, V-V.1-2, V-VI-2(m)(iii), V-VI-3, 18
- HST on admission, where sold before October 24/96, 356(5); TIB B-077

Condiments

- zero-rated, VI-III-1; Memo 4-3 para. 119

Conditional sales agreement, *see* Instalment contract

Condominium

- apartment building converted to, V-I-4(a)
- common expense fees, exempt, V-I-13; Memo 19-2-2 para. 21
- complex, *see* Condominium complex
- fees, exempt, V-I-13; Memo 19-2-2 para. 21
- limited partnership for construction of, transitional rule, 336(5)
- reduction in FST new housing rebate, *Federal Sales Tax New Housing Rebate Regulations* s. 3(b)(iii)(A)
- parking space
- lease of, whether exempt, V-I-8.1(b); Memo 19-2-2 paras. 18–20
- sale of, whether exempt, V-I-8; Memo 19-2-1 paras. 47–48
- registration of, effect on timing of tax liability, 168(5)(a), 191(2)
- reserve fund contributions, 123(1)“supply” (Analysis)
- residential condominium unit
- builder of, defined, 123(1)“builder”(a)(ii), (d)(i)
- built on leased land, rebate, 254.1(2)(a); Memo 19-3-2 para. 1
- defined, 123(1)
- excluded from definition of single unit residential complex, 123(1)
- new housing rebate
- Ontario, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 41
- Nova Scotia, 254(2.01)–(2.1); Memo 19-3-8 paras. 9–12
- owner-built, new housing rebate, 256(2)(a); Memo 19-3-4 para. 4
- FST (transitional), 121(3)(b)
- HST (Ontario), *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46
- GST, 254(2); Memo 19-3-1
- parking space supplied with, V-I-8; Memo 19-2-1 paras. 47–48

- sale exempt where previously taxed, V-I-4; Memo 19-2-1 paras. 35–37
- self-supply rules, 191(1), (2)
- timing of liability on sale of, 168(5)(a)
- transitional rule, where agreement made before October 14, 1989, 336(3)
- resort, *see* Vacation properties

Condominium complex

- builder of, defined, 123(1)“builder”(a)(iii), (d)(i)
- construction or substantial renovation deemed substantially completed, 191(9)
- conversion of apartment building to, V-I-4(a); Memo 19-2-1 paras. 35–36
- defined, 123(1); Memo 19-2 para. 6
- excluded from definition of multiple unit residential complex, 123(1)
- Harmonized sales tax (HST), transitional rules, 351(5), (6); TIB B-077
- limited partnership for construction of
- transitional rule for GST, 336(5)
- transitional rule for HST, 351(7); TIB B-077
- residential condominium unit
- Harmonized sales tax (HST), transitional rules, 351(3), (4), (7); TIB B-077
- new housing rebate
- FST (transitional), 121(3)(b)
- GST, 254(2); Memo 19-3-1
- Nova Scotia, 254(2.01)–(2.1); Memo 19-3-8
- owner-built, 256(2)(a); Memo 19-3-4 para. 4
- transitional rule, where agreement made before October 13, 1989, 336(4)

Conduit, *see* Continuous supply (electricity, gas, etc.)

Confectionery, taxable, VI-III-1(e); Memo 4-3 paras. 45–54

Conference

- admission to
- by charity, exempt, V-V.1-1
- by public institution, taxable, V-VI-2(m)
- food supplied for, to school, college or university, not exempt, V-III-14; Memo 20-5

Confidential information

- in hands of lawyer, solicitor-client privilege, 293
- in hands of CRA, 295, *see also* Communication of information

Conservation authority, *see also* Para-municipal organization

- determination as municipality, 123(1)“municipality”

Consideration

- allocation among multiple supplies, 153(2), 167(1)(a)
- amount deemed included
- reimbursement of disbursements, former 178
- return of returnable container, 176(1); TIB B-002, B-038; Memo 400-3-6
- amount deemed not to be
- competitor’s contribution to prize fund, 188(3)
- deposit, 168(9)
- donation portion of amount paid to charity or public institution, 164

Consideration (*cont'd*)

- • paid for certain resource royalties, 162(1); Policy P-105R, P-110R
- • reimbursement of disbursements incurred as agent, former 178
- defined, 123(1), 153, 154; *Public Service Body Rebate (GST/HST) Regulations* s. 2; *Streamlined Accounting (GST/HST) Regulations* s. 2(1); Memo 19-1 paras. 51–58
- disbursements, whether included, Policy P-209R
- election for supplies within corporate group to be at nil, 156; Memo 14-5
- excludes nominal consideration for purposes of determining ITCs, 141.01(1.1), 141.02(2); Memo 8-3 para. 21
- expressed in foreign currency, 159; Memo 3-6
- fraction (100/107), 123(1)“consideration fraction”
- nominal, *see* Nominal consideration, supply for
- value of, 153, 154; Memo 300-7
- importation of intangible property and services from branch outside Canada, 220; TIB B-095
- includes/excludes certain other taxes, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
- real property, Memo 19-1 paras. 51–58
- sale-leaseback arrangement, 153(4.1)–(4.6)
- supply under resource farm-out agreement, 162(4)(c)
- when bet placed, 187
- when coupon or voucher used, 181
- when gift certificate used, 181.2; Policy P-202
- when income tax refund discounted, 158; Memo 500-5-5
- when paid in foreign currency, 159; Memo 3-6
- when property contributed to a trust, 268(b)
- when property distributed by trust, 269
- when property seized to satisfy a debt, 183(1)
- when property transferred on settlement of insurance claim, 184(1)
- when due, 152
- • employee benefits, 173(2)(a)
- • instalment sales, transitional rule, 118(3)(b)
- • shareholder appropriations, 173(2)(b)
- when paid
- • coin-operated device, 160(a)(ii)
- when received
- • coin-operated device, 160(b)(ii)

Consigned goods, Info Sheet GI-009

Consignee

- meaning of, Memo 28-2 para. 5

Consignment sale, Info Sheet GI-009

- return of imported goods on, 215.1(1)
- supply by undisclosed agent, 177(1) [repealed], 177(1.1) [repealed]
- timing of tax liability, 168(3)(b); Memo 300-6-9, Memo 300-6-11

Consistency

- required in choice of taxation year of a business, 123(1)“taxation year”
- required in method for determining use in commercial activities, 141.01(5), 141.02(16); Memo 8-3 para. 38; Memo 700-5-1 paras. 23–24

Consolidated filing, *see* Set-off: of refund or rebate against tax of another person

Consolidated filing election

- for investment plans, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 54; Notice 260

Conspiracy, *see* Offences

Construction

- bond
- • constitutes insurance policy, 123(1)“insurance policy”(c); Memo 17-1 para. 12(c)
- • GST treatment of, 184.1; Policy P-210R
- • meaning of, Memo 17-1 paras. 17–21
- • surety under, 184.1(2); Policy P-210R
- • • direct inputs, 184.1(2)(c), (d)
- • • limitation on input tax credits, 184.1(2)(b)–(d); 184.1(3)
- • • Special Attribution Method application, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 40(a.1)
- • • whether completion of contract is commercial activity, 184.1(2)(b), (c)
- bridge or tunnel, international, supplies for, zero-rated, VI-VIII-2
- builder, defined, 123(1)
- building materials, FST rebate, 120(1)“inventory”(b)
- contract
- • holdbacks, not taxed, 168(7); Memo 300-6-14; Memo 19-1 paras. 81–84
- • progress payments
- • • timing of liability, 168(2); Memo 19-1 paras. 72–80
- • provincial sales tax included in price, TIB B-053
- • timing of tax liability, 168(3); Memo 300-6-13
- • versus sale of real property, Memo 19-1 paras. 92–97
- equipment
- • supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(d)
- floating home, timing rule, 190.1(1)
- joint venture election, 273; *Joint Venture (GST/HST) Regulations*; TIB B-021
- major addition to single unit residential complex, Memo 19-3-7 paras. 4–9; Policy P-153 (obsolete)
- mobile home, timing rule, 190.1(1)
- new housing
- • FST transitional rebate, 121
- • HST rebate (Ontario), *New Harmonized Value-added Tax System Regulations*, No. 2, s. 40–47
- • GST rebate, 254–256, 256.2; Memo 19-3
- • Northumberland Strait Crossing, no HST, 362
- • performance bond, *see* Construction: bond
- • self-supply rules, 190, 191
- • single unit residential complex, Memo 19-3-7 paras. 4–9; Policy P-153 (obsolete)

Constructive importer

- agreement to treat supply of goods as made in Canada, 178.8(3)–(4)
- • lease of goods, imported taxable supply, 217“imported taxable supply”(b.11)
- defined, 178.8(2)

Topical Index

Constructive importer (*cont'd*)

- input tax credit available to, 178.8(2)

Consular officials, *see* Diplomats

Consulting or consultative service

- meaning of, Memo 4-5-3 para. 9–10; Policy P-173
- provided by medical practitioner, exempt, V-II-5
- provided to non-resident
- made outside Canada, 142(2)(g)
- zero-rated, VI-V-9, VI-V-23; Memo 4-5-3 paras. 51–54, 87–90

Consumer

- defined, 123(1); Memo 27-3 para. 10
- drugs sold to without prescription, not zero-rated, VI-I-2(b), (d)
- foods packaged for sale to, whether zero-rated, VI-III-1(m), (n), (q); Memo 4-3 paras. 95–97, 136
- prepaid supply of motor vehicle or specified property to, transitional rule, 337(7), (8)
- supply of certain resource rights to, 146(c)(i), 162(2)(a), V-VI-20(k)
- supply of heart monitoring device for use by, VI-II-3; Memo 4-2 paras. 2, 3
- supply of right to hunt or fish, 146(b), V-VI-20(j)

Consumers' recycler

- defined, for returnable containers, 226(1)

Contact information

- defined, re disclosure of confidential information, 295(1)
- disclosure of, 295(5)(j)

Contact lenses, zero-rated, VI-II-9; Memo 4-2 para. 15

Containers and coverings

- bottles, *see* Returnable container
- brought into an HST province, no HST, X-I-8(d), X-I-16
- cargo container, *see* Cargo container
- charity operating bottle depot, 226.1 [repealed]
- deemed part of main supply, 137
- deposit on, 168(9), 176(1); TIB B-002, B-038; Memo 400-3-6
- fertilizer, 25kg or more, zero-rated, VI-IV-5; Memo 4-4 para. 18
- imported, no GST, VII-9
- returnable container, *see* Returnable containers

Contest, *see* Competitive event

Contiguous land

- whether part of residential complex, Policy P-069

Contingent amounts

- whether included in debt security, Policy P-170

Contingent fees

- for legal services, transitional rules
- GST, 341.1(1); Policy P-041 (obsolete)
- HST, 357(2); TIB B-077

Continuation of corporation

- in another jurisdiction
- effect on residence in a province, 132.1(1)(a)
- effect on residence in Canada, 132(1)(a)
- upon amalgamation, 271(b); *Amalgamation and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007

Continuing education courses, exempt, V-III-6

Continuing plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(4)(b)

Continuous freight movement, *see also* Continuous outbound freight movement; Freight transportation service

- defined, VI-VII-1(1); Memo 28-2 paras. 6–7
- interline settlements, VI-VII-1(2); Policy P-157 (obsolete); Memo 28-2 paras. 44–62
- zero-rated, VI-VII-10, 11; Memo 28-2 paras. 44–62, 59, 70

Continuous journey, *see also* Passenger transportation service

- defined, VI-VII-1(1), IX-VI-1; Memo 28-3 paras. 2–4; *New Harmonized Value-added Tax System Regulations* s. 1
- when zero-rated, VI-VII-2, 3; Memo 28-3 paras. 26–27
- whether HST applies, *New Harmonized Value-added Tax System Regulations* s. 21; Memo 28-3 paras. 63–64

Continuous outbound freight movement, *see also* Continuous freight movement; Freight transportation service

- defined, VI-VII-1(1); Memo 28-2 para. 8
- where carrier had no knowledge goods not being exported, 221(3)
- zero-rated, VI-VII-7; Memo 28-2 paras. 65–66, 97

Continuous supply (electricity, gas, etc.), *see also* Budget payment arrangement (equal billing plan)

- electricity, gas, steam and telecommunications taxable between municipal entities, V-VI-28(f)
- timing of tax liability, 168(4); Memo 300-6-6

Continuous transmission commodity, *see also* Natural gas

- defined, 123(1)
- imported taxable supply of, 217“imported taxable supply”(b.2), (b.3)
- in transit, deemed not imported/exported, 144.01
- where not exported, addition to net tax, 236.1
- zero-rated, VI-V-15.1, 15.2

Contra interest, on instalment payments, 280(3); TIB B-100; Memo 16-2 paras. 14–18

Contra transaction, *see* Barter

Contract, *see also* Agreement

- damages for breach of, 182; Policy P-218R
- maintenance, *see* Maintenance: contract
- payments made to surety under performance bond, 184.1(2)(a); Policy P-210R
- place of, effect on whether business carried on in Canada, Memo 2-5; Policy P-051R2
- suing for unpaid GST, 224
- who bears the GST when contract silent, Policy P-116, P-118R

Contract to provide information to CRA, *see* Informant payments (for leads on international tax evasion)

Contractor, *see also* Employee(s)

- residence for at remote work site, exception to self-supply, 191(7)(b)(i)(B); Memo 19-2-3 paras. 51–58

Contribution

- by competitors to prizes in an event, 188(3), (4)
- by corporate directors liable for tax not remitted, 323(8)
- to charity or political party, as part of consideration for supply, V-V.1-2, V-VI-3, 18

Controlled corporation, *see* Associated persons

Controlled Drugs and Substances Act

- drugs zero-rated, VI-I-2

Convention, Memo 27-2, *see also* Convention facility;
Organizer (of convention); Sponsor (of convention)

- defined, 123(1); Memo 27-2 paras. 3–19
- domestic
 - rebate to non-resident exhibitor, 252.3; Memo 27-2 paras. 107–123; Info Sheet GI-028
 - supply to non-resident delegate, non-taxable, 167.2(1); Memo 27-2 paras. 101–102
 - supply to non-resident exhibitor, non-taxable, 167.2(2); Memo 27-2 paras. 103–106
- foreign, Memo 1-5, 27-2; TIB B-071; Policy P-095
 - admissions, no tax, 189.2(a); Memo 27-2 para. 100
 - defined, 123(1); Policy P-095; Memo 27-2 paras. 27–38, App. 2
 - determining percentage of expected non-residents, Policy P-095; Memo 27-2 paras. 33–36
 - exhibition space charges, no tax, 189.2(b); Memo 27-2 paras. 49–56
 - organizer
 - defined, 123(1); Memo 27-2 paras. 39–48
 - rebate credited to sponsor, 252.4(2); Memo 27-2 paras. 79–86; Info Sheet GI-031
 - rebate to, 252.4(3); Memo 27-2 paras. 67–93; Info Sheet GI-030
 - rebate of GST/HST, 252.4; Memo 27-2 paras. 57–93
 - remission of tax relating to, *Foreign Organizations Remission Order, 1983*
- sponsor
 - certain supplies by, no tax, 189.2; Memo 27-2 paras. 49–56
 - defined, 123(1); Memo 27-2 paras. 20–26
 - rebate to, 252.4(1); Info Sheet GI-029; Memo 27-2 paras. 57–66
- goods or services for use at
- excluded from Ontario/BC HST ITC recapture rules, *New Harmonized Value-added Tax System Regulations, No. 2, s. 28(2)(b)*
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-7

Convention facility

- defined, 123(1)

Conversion, *see also* Change in use of capital property

- of FST-exempt goods to non-exempt use, no FST, 118(6.1)
- of multiple unit residential complex to condominium complex, V-I-4(a); Memo 19-2-1 paras. 35–36
- of new home to rental property (self-supply rule), 191(1)
- of non-capital property to capital property, 196.1
- of real property to residential use, 190(1); Memo 19-2-3 paras. 80–84
- of vehicle for use by disabled
 - lease of vehicle, reduced tax, 258.1(7); Info Sheet GI-199
 - rebate on importation of vehicle, 258.1(6), 258.2; Info Sheet GI-199
 - rebate on purchase of vehicle, 258.1(2)–(5); Info Sheet GI-199

- service zero-rated, VI-II-18.1; Memo 4-2 paras. 27, 28

Conveyance

- emergency repair of for non-resident, zero-rated, VI-V-6; Memo 4-5-3 paras. 39–42, 45
- meaning of, Policy P-067R; Memo 4-5-3 para. 41
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-2, 3
- no tax on importation, VII-1
- temporary importation of, Policy P-024R

Conveyors (grain handling), zero-rated, VI-VI-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch.1(1)(f)(ii)

Conviction, *see* Offences

Cookies, taxable where packaged less than six, VI-III-1(m); Memo 4-3 paras. 87, 89, 93, 137

- dough, zero-rated, Memo 4-3 para. 94
- packaged with spreadable product, Memo 4-3 paras. 166–167

Cooperative

- advertising payment, Memo 300-7 para. 39, Memo 300-7-7
- corporation
 - arranging for transfer of share, 123(1)“financial service”(r.1); Policy P-048
 - defined, 123(1)
 - excluded from rule re supply of membership with security, 140
 - housing corporation, Memo 19-2-4 paras. 1–10
 - defined, 123(1); Memo 19-2-1 para. 25
 - maintenance fees, exempt, V-I-13.1; Memo 19-2-2 para. 21
 - new housing rebate, 255; Memo 19-3-3
 - Nova Scotia, 255(2.01)–(2.1); Memo 19-3-8 paras. 15–16
 - Ontario, *New Harmonized Value-added Tax System Regulations, No. 2, s. 45*
 - real estate agent’s commission taxable, 123(1)“financial service”(r.1); Policy P-048
 - sale of shares exempt, 123(1)“financial instrument”(b), “financial service”(d), V-VII-1
 - subsidized housing, self-supply calculation, 191.1
- patronage dividends, 233

Cooperative corporation, *see* Cooperative: corporation

Cooperative housing corporation, *see* Cooperative: housing corporation

Coordinator

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

Copying levy

- no tax on certain supplies by collecting body or collective society, 177.1

Copyright

- Act, *see Copyright Act*
- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; Memo 4-5-3 para. 106
 - used in business in Canada, 217“imported taxable supply”(c.1)
- work produced for export, rebate to non-resident for related GST, 252(2); Policy P-195R

Copyright Act levies

- no tax on certain supplies by collecting body or collective society, 177.1

Topical Index

Coral, articles made of

- excise tax on, I-5(b); Memo 800-1

Corn chips, taxable, VI-III-1(f); Memo 4-3 para. 55

Corporate information

- defined, re disclosure of confidential information, 295(1)
- disclosure of, 295(5)(j)

Corporate reorganization, *see* Corporation: reorganization

Corporation

- amalgamation of, 271, *see also* Amalgamation
- as member of partnership, 272.1(2)(b)
- associated, 127
- benefit conferred on shareholder, 170(1)(c)(iii), 172(2), 173(1); Memo 8-2 para. 20; Memo 9-1, 9-2
- closely related group
 - defined, 123(1), 128; *Closely Related Corporations (GST/HST) Regulations*; Memo 14-7
 - election for exempt supplies, 150; Policy P-033
 - election for supplies at nil consideration, 156; Memo 14-5
- condominium, *see* Condominium
- cooperative housing, *see* Cooperative
- credit card of, use of 6/106 or 14/114 factor for expenses, Policy P-184
- Crown, *see* Crown corporation
- defined, *Interpretation Act* s. 35(1)
- directors
 - liability for unremitted tax, 323
 - participating in offence of the corporation, 330
- dissolution, *see* Winding up of corporation
- garnishment of amount to be advanced by, to person not dealing at arm's length, 317(2)(b)(ii)
- government-owned, *see* Crown corporation
- holding, *see* Holding company
- member of partnership, voluntary registration, Policy P-216
- multi-tiered, 186(3); Memo 8-6 paras. 14–16; Policy P-137
- officers, directors and agents guilty of offences, 330
- partner of partnership, voluntary registration, Policy P-216
- raising of capital, input tax credit for expenses, 141.1(3), 185(1); Policy P-108
- registration of, Memo 2-1 para. 14(d)
- related, expenses relating to deemed for commercial activity, 186(1), (3); Memo 8-6; Policy P-137
- reorganization
 - amalgamation, 271
 - butterfly, Policy P-045
 - input tax credit entitlement, 185, 186
 - sale of business, 167(1), (1.1), 167.1; Memo 14-4
 - transfers between closely related corporations, 150, 156
 - windup, 272
- residence of
 - in a province, 132.1(1)(a)
 - in Canada, 132(1)(a)
 - permanent establishment, effect of, 132(2), (3), 132.1(1)(d)
- supply of farmland to shareholder or related individual, exempt, V-I-12
- takeover costs, input tax credit, 186(2); Memo 8-6 paras. 17–26
- transactions with related non-resident persons, disclosure, 294

- who may sign documents, 279(a)
- winding-up of, *see* Winding-up of corporation
- without share capital, holder's right, 123(1)'financial instrument'(b.1)

Corporeal movable property, *see* Tangible personal property

Correspondence courses, *see* Educational services; Vocational school

Cosmetic

- defined, re medical devices, VI-II-1
- excluded from zero-rating of articles related to prosthesis or appliance, VI-II-26; Memo 4-2 para. 44
- purposes
 - medical and dental treatment not exempt, V-II-2, 5; Memo 300-4-2
 - service related to, not zero-rated, VI-II-34; Memo 4-2 para. 62

Cosmetic service supply

- defined, V-II-1
- excluded from exemption for health care services, V-II-1.1
- excluded from exemption for supplies by public institutions, V-VI-2(p)
- excluded from zero-rating for medical devices, VI-II-1.2

Cost

- of tangible property, defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(1)

Cost allocations

- intra-company, foreign-based insurance companies, Policy P-126

Cost of capital property

- meaning of, Policy P-060

Cost of resupply of seized property, Policy P-175

Cost-sharing

- in medical or dental practice, Policy P-238

Costs (legal)

- awarded against taxpayer, treated as debt owing, 313(4)
- GST added to award of, 224 (Analysis)
- not awarded on solicitor-client privilege application, 293(10)

Cottage, *see also* Vacation properties

- sale of, exempt
- building, as used residential complex, V-I-2; Memo 19-2-1 paras. 20–28; Info Sheet GI-004
- land, as non-commercial property, V-I-9(2)(a); Memo 19-2-1 para. 24

Cough drops

- taxable, Memo 4-1 para. 10

Counselling

- physician services exempt, V-II-5
- psychologist services exempt, V-II-7(j)
- social worker services exempt, V-II-7.2

Country other than Canada

- currency of, transactions in, 159; Memo 3-6
- diplomats of, *see* Diplomats
- permanent establishment in, 132(2), (3)
- supply in course of operating ship or aircraft for government of, zero-rated, VI-V-2(b); Memo 4-5-2 paras. 21–23; Memo 4-5-3 paras. 27–31

Country other than Canada (*cont'd*)

- supply to, *see* Place of supply

County, *see* Municipality

Coupon

- acceptance of, 181(2)–(4)
- defined, 181(1)
- non-reimbursable, 181(3)
- redemption of, 181(5)
- reimbursable, 181(2)
- when tendered to retailer, 181; TIB B-002

Courier, *see also* Carrier; Freight transportation service

- constitutes delivery in a province, IX-II-3
- defined, 123(1), VII-7, IX-I-5
- export by, zero-rated, VI-V-12; Memo 4-5-2 paras. 39, 42
- goods delivered to Canada by
 - supply by non-resident, whether deemed made in Canada, 143.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*
 - whether tax on importation, VII-7, VII-7.1; *Mail and Courier Imports (GST/HST) Regulations*; *Courier Imports Remission Order*

Courses, *see* Educational services

Court, *see also* Judge; Tax Court of Canada

- action, *see* Lawsuit
- appeal to, *see* Appeal
- authorization for collection action before end of reporting period, 322.1
- costs, *see* Costs (legal)
- filing fee, exempt, V-VI-20(b)
- litigation fees, *see* Litigation
- of appeal, defined, 295(1)
- order, *see* Compliance order
- seizure of property by, treatment of subsequent supply, 183(3); Policy P-226

Co-venturer, defined, 273(1)

Coverings, *see* Containers and coverings

Cows, zero-rated, VI-IV-1; Memo 4-4 para. 5

Crafts

- classes or activities involving, exemption for, V-VI-12

Credit

- card
 - expenses, use of 6/106 or 14/114 factor, Policy P-184
 - fees from
 - causes person to be financial institution, 149(1)(c)
 - no input tax credits for, 185(1)(a)(i), 198(a)(i)
 - granting of
 - fees exceeding \$1 million, 149(1)(c)
- GST refundable, *Income Tax Act* s. 122.5
- input tax, 169, *see also* Input tax credit
- note, *see* Credit note
- union, *see* Credit union

Credit card management service

- excluded from exempt financial services, 123(1)“financial service”(r.3)

Credit note, *see also* Debit note

- defined, 123(1)
- recapture of input tax credit, 232(3)(c)
- repayment of rebate, 232(3)(d)
- to be issued for HST when budget payment arrangement straddling April 1/97 is reconciled, 353(3); TIB B-077
- to be issued when budget payment arrangement straddling 1990–91 is reconciled, 338(3)
- to be issued when tax adjusted by supplier, 232(3); Memo 12-2; TIB B-042
 - contents of, *Credit Note and Debit Note Information (GST/HST) Regulations*
 - recording on GST return, Policy P-030R

Credit union, Memo 17-8, *see also* Financial institution

- deemed a registrant for determining whether closely related, 128(3)
- deemed part of closely related group with other credit unions, 123(1)“qualifying subsidiary”(b), 150(6)(a); Memo 17-8 paras. 30–33
- deemed to have made election for exempt supplies, 150(6); Memo 17-8 paras. 26–28; Memo 17-14 paras. 45–51
- defined, 123(1); Memo 17-8 paras. 1–13
- exclusion from rule re shares entitling holder to membership, 140
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 25
- garnishment of moneys owing by, 317(2)(a)
- listed financial institution, 149(1)(a)(iv)
- remittance over \$10,000 required to be made electronically through, 278(3)(b); Memo 7-5 para. 35
- seized or repossessed property, effect on small supplier threshold, Policy P-026

Creditor, *see* Secured creditor; Seizure of property

Cremation, *see* Funeral services (prepaid)

Criminal Code provisions overridden by minimum penalties, 331

Criminal offences, *see* Offences

Crippled foot or ankle, appliance made to order, zero-rated, VI-II-24; Memo 4-2 para. 40

Croissants

- sandwich made with, taxable, Memo 4-3 para. 112
- sweetened, taxable where packaged less than six, VI-III-1(m); Memo 4-3 paras. 87, 89, 94, 137
- unsweetened, zero-rated, VI-III-1(m); Memo 4-3 para. 88

Crops, when zero-rated, VI-IV-2

Cross-border loan, *see* Lending of money: to non-resident

Crossing

- defined (re Northumberland Strait Crossing), 362(1)

Crown corporation, *see also* Specified Crown agent

- rebate of GST paid, *GST Federal Government Departments Remission Order*
- subject to GST, 122; TIB B-012, B-036; *Specified Crown Agents (GST/HST) Regulations*

Crown debt

- assignment of, *Assignment of Crown Debt Regulations*

Topical Index

Crude oil, *see also* Continuous transmission commodity

- importation for refining, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(e)

Crutch

- for use by disabled individual, zero-rated, VI-II-27; Memo 4-2 para. 45

Cryptoasset, *see also* Virtual payment instrument

- defined, 188.2(1)
- mining of, deemed not commercial activity, 188.2(2), (3), (4); Notice 324
- exception, 188.2(5)

Cryptocurrency, *see* Cryptoasset; Virtual payment instrument

Culpable conduct

- defined
- for third-party penalty, 285.1(1)

Cultural foods, zero-rated, Memo 4-3 para. 146

Cumulative amount

- defined, for designated reporting periods, 238.1(1)

Curator (to manage person's assets), *see* Receiver

Curb sawing service, by municipality, exempt, V-VI-21; Policy P-177R

Currency

- exchange of, constitutes financial service, 123(1)“financial service”(a)
- foreign, determining value of consideration, 159; Memo 3-6
- not money where worth more than face value, 123(1)“money”

Custodial service

- meaning of, Memo 4-5-3 para. 71; Policy P-189
- securities or precious metals held for Canadian resident, 217“imported taxable supply”(a)(iv)
- securities or precious metals held for non-resident, services zero-rated, VI-V-17; Memo 4-5-3 paras. 70–71

Custodian, *see also* Custodial service

- of documents when solicitor-client privilege claimed, 293(1)

Custom software, TIB B-037R; Policy P-150

Customs brokerage services

- place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 25

Customer list

- whether “produced”, Policy P-242

Customer's good

- defined, for export distribution centres, 273.1(1)
- percentage total value added, 273.1(5)
- percentage value added attributable to non-basic services, 273.1(4)

Customs Act

- abatement or refund for damaged or defective goods, 215.1(2)(b)
- appeals under, on importation, 216
- calculation of GST on importations under, 214
- communication of information for purposes of, 295
- definitions adopted from
 - “Canada”, 123(3)
 - “goods”, 123(1)

- “release”, 123(1)
- duty-free shop licensed under, *see* Duty-free shop
- goods held in bond under
 - supply of, 144
- transportation of, VI-VII-1(1)“place outside Canada”, VI-VII-6, 8, 9, 10
- highway sufferance warehouse, *see* Sufferance warehouse services, zero-rated
- import certificate number to be disclosed, 213.2(1)
- merging of administration with income tax and GST, 123(1)“Agency” (Analysis); Revenue Canada news release 92-53
- provisions applying to importation of goods, 214–216
- refund for damaged or defective goods, 215.1(2)(b)
- release of goods under, *see* Release
- security for payment of amount under, 213.1
- supply before release under, 144
- valuation of imported goods under, 215(1)

Customs Tariff

- communication of information relating to, 295(4), (5)(e)(ii)
- GST on imported goods treated as duty under, 214
- goods not subject to HST self-assessment, X-I-1, 4, 6, 16
- goods not subject to GST on importation, VII-1, 9
- rebate under, reduces input tax credit, 225(3)
- returning resident exemptions, VII-1, 1.2
- security for payment of amount under, 213.1
- valuation of goods, applies for GST on importation, 215(1)

Cut flowers, taxable, Memo 4-4 para. 2

Cutting vegetation, exempt, V-VI-21.1(c)

D

DPO, *see* Distribution platform operator

Daily compounding of interest, *see* Interest

Dairy products, whether zero-rated, VI-III-1(n), (o)(v); Memo 4-3 paras. 27, 30–32, 76, 120

Damage appraisals under insurance claims

- exempt, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134

Damage claim

- not under contract, not a supply, Policy P-218R
- under contract, GST treatment, 182

Damaged goods

- rebate after importation, 215.1(2)–(3)

Damages

- whether GST included in, 182; Policy P-218R

Dance

- classes or activities involving, exemption for, V-VI-12

Danger of death or physical injury, communication of personal information allowed, 295(4.1)

Data communication, *see* Telecommunication service

Data warehousing

- characterization as service or intangible property, TIB B-090

Database management systems, *see* Books and records: computerized

Database subscription

- characterization as service or intangible property, TIB B-090

Dates, *see* Grandfathering dates

Day camp, exempt, V-IV-1, V-VI-12(a), *see also* Child care

Day care

- seniors, exempt, V-IV-3
- children, *see* Child care

Day school tuition, exempt, V-III-2; Memo 20-1

De minimis amounts

- under \$2, not payable or refundable, 297.1; TIB B-100

De minimis financial institution, 149(1)(b); Memo 17-7

- calculation, effect of election for nil consideration, Policy P-007
- exclusion of interest and dividends from related corporation, 149(4)
- exclusion of public service bodies, 149(4.1)
- inclusion of precious metal sales in denominator of calculation, 149(4.01)

Deadline for filing, *see* Limitation period; Return: required

De-alcoholized wine, taxable, Policy P-081R

Dealer, stocks and bonds, *see* Investment dealer

Dealing at arm's length, *see* Arm's length

Death

- cancellation of registration, 242(1); Memo 2-7 para. 3(b)
- certificate, supply of, exempt, V-VI-20(d)
- danger of, communication of personal information allowed, 295(4.1)
- estate of deceased individual, *see* Estate
- executor continues in role of deceased, 267
- funeral services, *see* Funeral services (prepaid)
- Queen, of, *Interpretation Act* s. 46
- sale of land by estate, V-I-9
- supply of business assets to beneficiary, 167(2); Policy P-031; Memo 14-4 paras. 29–32
- transfer of assets to executor, no tax, 267

Debenture, *see* Bond

Debit note, *see also* Credit note

- authorization for recipient to issue, 232(3); Memo 12-2
- contents of, *Credit Note and Debit Note Information (GST/HST) Regulations*
- defined, 123(1)
- recapture of input tax credit, 232(3)(c)
- repayment of rebate, 232(3)(d)

Debt, *see also* Indebtedness

- bad, *see* Bad debts
- due to Her Majesty, 313, 316–319
- exclusions from exports of financial services, VI-IX-1(a)–(d)
- forgiveness, *see* Forgiveness of debt
- reduced or extinguished on breach of agreement, 182(1)
- related corporation, of, ITC for expenses relating to, 186(1); Policy P-137
- satisfaction of, transfer of property, Policy P-120
- security, *see* Debt security
- seizure of property to satisfy, 183

- transfer of security interest, not a supply, 134; Policy P-115, P-120, P-122

Debt collection service

- taxable, 123(1)“financial service”(r.2)

Debt security

- constitutes financial instrument, 123(1)“financial instrument”(a)
- contingent amounts, whether included, Policy P-170
- defined, 123(1); Memo 17-1 paras. 5–9; Policy P-170
- person appointed under, constitutes receiver, 266(1)“receiver”(a)
- sale caused by exercise of right under, *see* Power of sale
- transfer by financial institution as principal, excluded from zero-rating of financial services to non-residents, VI-IX-1(e)

Deceased person, *see also* Death; Estate

- personal representative of, *see* Personal representative of deceased individual

Deceptive statements, *see* Offences

Declaration

- by shipper, for zero-rated freight transportation service, Memo 28-2 Appendix

Decrease in use in commercial activity, *see* Change in use of capital property

Dedicated telecommunications channel, *see* Telecommunications channel

Deeds, heroic, medals and prizes awarded outside Canada or participating provinces

- no GST on importation, VII-2
- no HST on bringing into participating province, X-I-11

Deemed facts or circumstances

- effect on whether inputs used in commercial activities, 141.01(6); Memo 8-3 para. 31

Deemed residents

- of a province, 132.1
- of Canada, 132

Deemed supplies

- commercial real property, Memo 19-4-2
- list of, 123(1)“supply” (Related Provisions); Memo 3-1 paras. 81–103
- supplies deemed not to have been made, 141.01(7); Memo 8-3 para. 32

Deer, zero-rated, VI-IV-1; Memo 4-4 para. 5; Policy P-040 (obsolete)

Defective goods

- rebate after importation, 215.1(2)–(3)

Deferred profit sharing plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(v)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 35

Defined benefits pension plan

- defined

Topical Index

Defined benefits pension plan (*cont'd*)

- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- • for pension plan expenses, 172.1(1)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 36

Defined contribution pension plan

- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- • for pension plan expenses, 172.1(1)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 35

Definitions, generally, 123(1); Memo 1-5

Deformed foot or ankle, appliance made to order, zero-rated, VI-II-24; Memo 4-2 para. 40

Degree courses, *see* Educational services

Delivered

- meaning of, for HST place of supply rules, *New Harmonized Value-added Tax System Regulations* s. 3

Delivery charges, *see also* Freight transportation service

- exempt or zero-rated where included in price of exempt or zero-rated item, 138; Policy P-159R1, P-160R
- water, exempt, V-VI-23; Info Sheet GI-011

Delivery of property

- by registrant for non-resident, 179, 180
- for export, zero-rated, VI-V-1, 12; Memo 4-5-2 paras. 1–20, 39, 40
- in Canada, constitutes supply in Canada, 142(1)(a); Policy P-078R
- outside Canada, constitutes supply outside Canada, 142(2)(a); Policy P-078R
- to participating province, HST applicable, IX-II-1
- • deemed delivery, IX-II-3; *New Harmonized Value-added Tax System Regulations* s. 3
- when tax payable, 168(3)

Demand, *see also* Requirement to provide documents

- for information, *see* Information: requirement to provide
- for return, 282
- • failure to answer, 283; TIB B-100
- third-party, *see* Garnishment (of amounts payable to tax debtor)

Demurrage

- charge, non-taxable, 162.1(a), 182(3)(c)

Density rights, sale of, Memo 19-5 para. 70

Dental

- artificial teeth, zero-rated, VI-II-11; Memo 4-2 para. 18
- hygienist service, exempt, V-II-8
- insurance, 123(1)“insurance policy”(b)
- management company, 123(1)“exempt supply” (Analysis)
- practice, sale of, 167(1); Memo 14-4 para. 28
- practitioner, V-II-1“medical practitioner”
- service, exempt, V-II-2, V-II-5; Policy P-238

Dentist, *see* Dental; Medical: practitioner

Dentures, zero-rated, VI-II-11; Memo 4-2 para. 18

Department of National Revenue, *see* Revenue Canada

Departure from Canada, *see* Leaving Canada

Deposit

- account, operation of, constitutes financial service, 123(1)“financial service”(b)
- bottles, *see* Containers and coverings
- deemed not to be consideration, 168(9); Memo 300-6-8; Memo 19-1 paras. 66–71
- direct, of refunds, Form GST469
- forfeited, 182; Memo 400-3-12
- mineral, exploration or exploitation rights, 162(1)
- of funds in Canada, related service to non-resident not zero-rated, VI-IX-1(a)(i)
- peat, exploration or exploitation rights, 162(1)
- real property, Memo 19-1 paras. 66–71
- returnable container, *see* Containers and coverings
- -taking financial institution, GST treatment of products and services, Memo 17-2

Deputy Minister, *see also* Commissioner

- application for extension of time to object, to be sent to, 303(3)
- defined, 123(1)
- may exercise powers and perform duties of Minister, 275(1)
- specific powers re solicitor-client privilege, 293(6), (7)

Derivative assessment, 325

Designated activity (municipality)

- defined, 259(4), V-VI-1
- supplies in course of, exempt, V-VI-28

Designated charity

- designation of, 178.7(3)
- election for supplies to be taxable, 178.7(2)
- • supplies taxable, when election made, V-V.1-1(d.1)
- exclusion from simplified accounting rules, 225.1(11); Info Sheet GI-066
- permitted to elect for streamlined accounting, 227(1)
- • Special Quick Method permitted, *Streamlined Accounting (GST/HST) Regulations* ss. 19(3)(a), 19(4)(b)(ii), 19(5)(a), 20(1)

Designated municipal property

- basic tax content of, 198.1(1)
- defined, 123(1)
- sale of, when personal property, 141.2(2)
- • credit to vendor for tax previously paid, 200.1
- • passenger vehicle, 203(4)
- • taxable even when sold by small supplier, 166(c)

Designated pension entity

- defined, 172.2(1)

Designated reporting period

- for which no GST return required, 238.1, TIB B-072

Designated supply

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 19(1)

Designation as municipality, *see* Municipality

Deslanoside (drug), zero-rated, VI-I-2(e)(iv)

Dessert products, VI-III-1

- flavoured whipped, taxable in single serving, VI-III-1(n); Memo 4-3 para. 27

Destination

- defined
- for HST rate on freight transportation, IX-VI-1; Memo 28-2 para. 13
- for zero-rating of freight transportation, VI-VII-1(1); Memo 28-2 para. 12

Destruction

- of goods
- for non-resident, service zero-rated, VI-V-19; Memo 4-5-3 para. 79
- rebate after importation, 215.1(2), (3)
- of records, permission for, 286(6); Memo 15-1

Deterioration of goods

- rebate after importation, 215.1(2)–(3)

Determination of tax status

- appeal of, 216(4), 216(7)
- defined, 216(1)

Developer

- defined (re Northumberland Strait Crossing), 362(1)

Development charges (municipal), exempt, V-VI-20(c)

Devices

- coin-operated, *see* Coin-operated device
- communication, for hearing- or speech-impaired to use telephone, VI-II-2; Memo 4-2 para. 1
- converting sound to light signals, for hearing-impaired, zero-rated, VI-II-7; Memo 4-2 paras. 12, 13
- heart-monitoring, zero-rated, VI-II-3; Memo 4-2 paras. 2, 3
- medical, *see* Medical
- patterning, for disabled, zero-rated, VI-II-19; Memo 4-2 para. 29
- selector control, for disabled, zero-rated, VI-II-8; Memo 4-2 para. 14

Diabetes, *see* Insulin

Diagnostic service

- constitutes institutional health care service, V-II-1“institutional health care service”(a)
- in health care facility, exempt, V-II-2
- provided by laboratory, exempt, V-II-10; Memo 300-4-2 paras. 18–19; *Health Care Services (GST/HST) Regulations*; TIB B-019
- provided by medical practitioner, exempt, V-II-5

Dialysis machine

- parts and attachments for, VI-II-32; Memo 4-2 para. 61(a)
- zero-rated as medical device, VI-II-5.2; Memo 4-2 para. 10

Diamonds, *see* Jewellery

Diaper

- children’s, provincial point-of-sale rebate, *see* Children’s clothing

Diapers, *see* Incontinence products

Dies, jigs, molds, tools and fixtures

- supplied to non-resident, zero-rated, VI-V-14; Memo 4-5-2 paras. 46, 47

Diesel fuel, *see also* Fuel

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- excise tax on, I-9.1; Memo 800-1, 800-4
- excluded from non-resident business rebate for goods exported, 252(1)(c)

Dietary supplements, taxable, VI-III-1; Memo 4-3 paras. 16–19; Policy P-240; Info Sheet GI-001; Memo 4-3 paras. 3, 6, 148–159

Dietetic services

- exemption for, V-II-7.1
- practitioner of, V-II-1“practitioner”

Dieticians, *see* Dietetic services

Digital platform, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)

Digital Services Tax Act

- compliance with required before refunds etc. paid, 229(2), 230(2), 238.1(2)(c)(iii), 263.02, 296(7)

Digitized products, downloading, TIB B-090

Digitoxin (drug), zero-rated, VI-I-2(e)(ii)

Digoxin (drug), zero-rated, VI-I-2(e)(i)

Diligence defence for director’s liability, 323(3)

Dining club, *see* Club

Dinner, *see also* Food; Meals

- fund-raising, charity or political party, V-V.1-2, V-VI-2(m)(iii), V-VI-3, 18
- HST on admission, where sold before October 24/96, 356(5); TIB B-077

Diploma courses, *see* Educational services

Diplomats

- Canadian, deemed resident in Canada, 132(1)(d)
- effects, no tax on importation, VII-1
- rebate for GST/HST paid, 261, VI-VIII (Analysis); Memo 18-3

Direct attribution method (for ITC allocation of financial institution)

- defined, 141.02(1)
- required, 141.02(12)

Direct cost

- defined, 123(1)
- supplies by public service bodies where charges do not exceed direct cost, exempt, V-V.1-5.1, V-VI-6

Direct deposit (of refunds), Form GST469

Direct input

- to surety under construction bond, defined, 184.1(2)(c)

Direct input (for ITC allocation of financial institution)

- allocation of, 141.02(12), (13)
- defined, 141.02(1)

Direct marketing, *see* Direct seller

Topical Index

Direct or indirect

- benefit to members, effect on exemption for membership, V-VI-17
- remuneration for performance, effect on exempt supply, V-VI-11
- tax benefit, general anti-avoidance rule, 274; TIB B-045
- transfer by tax debtor to related person, 325

Direct seller

- alternate collection method, 178.1–178.5; Memo 14-1; Info Sheets GI-125, GI-126
- adjustment for goods sold in HST province, 178.3(6)
- adjustment for goods sold outside HST province, 178.3(5)
- effect of approval, 178.3; Memo 14-1 paras. 24–31
- HST exclusion, X-I-26
- defined, 178.1; Memo 1-5
- list of, “Current” tab (Binder C1)
- network seller rules, 178; Info Sheet GI-052
- sales aids, Info Sheet GI-023

Direction

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

Director, of corporation

- due diligence defence, 323(3)
- guilty of offences of the corporation, where acquiesced in, 330
- liable for unremitted tax, 323

Disability, *see* Disabled person or disabled individual

Disabled person or disabled individual

- board and lodging at camp for, exempt, V-VI-13
- care and supervision
 - at residence for, exempt, V-IV-2
 - at supplier’s establishment, V-IV-3
- certified institution employing, *see* Certified institution (employing disabled individuals in manufacturing)
- charity employing or training, *see* Designated charity
- classes or activities for, exempt, V-VI-12
- employment of, in manufacturing of goods, *see* Certified institution (employing disabled individuals in manufacturing)
- homemaker service for, exempt, V-II-13
- medical devices for, zero-rated, VI-II; Memo 4-2
 - auxiliary driving control
 - addition of, *see* Conversion: of vehicle for use by disabled
 - zero-rated, VI-II-18; Memo 4-2 para. 26
- cane, VI-II-27; Memo 4-2 para. 45
- clothing, VI-II-36; Memo 4-2 paras. 52, 53
- commode chair, VI-II-14; Memo 4-2 para. 22
- communication device for telephone, VI-II-2; Memo 4-2 para. 1
- converter of sound to light signals, VI-II-7; Memo 4-2 paras. 12, 13
- crutch, VI-II-27; Memo 4-2 para. 45
- feeding utensils, VI-II-38; Memo 4-2 paras. 56, 57
- footwear, VI-II-24.1; Memo 4-2 paras. 41, 42
- hospital bed, VI-II-4; Memo 4-2 paras. 4–6
- invalid chair, VI-II-14; Memo 4-2 para. 22
- patient lifter, VI-II-15; Memo 4-2 para. 23
- patterning device, VI-II-19; Memo 4-2 para. 29
- selector control device, VI-II-8; Memo 4-2 para. 14

- spinal brace, VI-II-23; Memo 4-2 para. 39
- toilet, bath or shower seat, VI-II-20; Memo 4-2 para. 30
- walker, VI-II-14; Memo 4-2 para. 22
- wheelchair, VI-II-14; Memo 4-2 para. 22
- wheelchair lift, VI-II-14; Memo 4-2 para. 22
- installation of, service zero-rated, VI-II-18.1; Memo 4-2 paras. 27, 28
- wheelchair ramp, VI-II-16, VI-II-17; Memo 4-2 paras. 24, 25
- public passenger transportation services for, exempt, V-VI-1 “transit authority”(b)(ii), V-VI-24
- recreational camp for, exempt, V-VI-13
- training to cope with disability, exempt, V-II-14, 15; Info Sheets GI-112, GI-113
- vehicle conversion for
 - lease of vehicle, reduced tax, 258.1(7); Info Sheet GI-199
 - rebate on importation of vehicle, 258.1(6), 258.2; Info Sheet GI-199
 - rebate on purchase of vehicle, 258.1(2)–(5); Info Sheet GI-199
 - zero-rated, VI-II-18.1; Memo 4-2 paras. 27, 28
- vehicle converted for, rebate, 258.1, 258.2; Info Sheet GI-199

Disbursements

- lawyers’, Policy P-209R
- whether included in consideration for fees, former 178; Policy P-209R

Discarding goods

- for non-resident, service zero-rated, VI-V-19; Memo 4-5-3 para. 79

Disclosure of tax in sale agreements

- builders in Ontario and BC, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 50; Info Sheet GI-090

Disclosure of tax on invoices

- invoice amended after the fact to show GST, Policy P-118R
- required, 169(4), 223; *Disclosure of Tax (GST/HST) Regulations; Input Tax Credit Information (GST/HST) Regulations*; Memo 3-1 paras. 43–46; Memo 8-4; TIB B-013
- where invoice silent, Policy P-116

Discount on purchase price, treatment of

- by coupon, 181
- by gift certificate, 181.2; Policy P-202
- for early payment, 161; Memo 3-9
- volume, *see* Volume rebates or discounts

Discounter, income tax rebates, 158; Memo 17-10

- bad debt of, Policy P-123; Memo 17-10 paras. 15–16

Dishonoured cheque, *see* Cheque: dishonoured

Dishwasher, *see* Appliance: kitchen

Disks and tapes, *see* Computer carrier media

Dismantling property prior to export

- for non-resident, service zero-rated, VI-V-19; Memo 4-5-3 para. 80; Memo 19-1 para. 47

Disorder

- training to cope with, exempt, V-II-14, 15; Info Sheet GI-112

Dispensing fee, for prescription drugs, zero-rated, VI-I-4; Memo 4-1 para. 14

Disposing of goods

- for non-resident, service zero-rated, VI-V-19; Memo 4-5-3 para. 79

Distributed investment plan, *see also* Investment plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- information about investors to be provided to plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52, 71; Notice 259

Distribution

- defined, for election between related corporations, 156(1)

Distribution platform operator, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)

Distributor

- direct seller rules, *see also* Direct seller
- • adjustment for goods sold in HST province, 178.4(6)
- • adjustment for goods sold outside HST province, 178.4(5)
- • defined, 178.1; Memo 1-5
- • effect of approval of alternate collection method, 178.4; Memo 14-1 paras. 36–43; Info Sheet GI-125
- lottery corporation and casino rules
- • defined, 188.1(1); *Games of Chance (GST/HST) Regulations* s. 5(1)
- • effect of supply of right by distributor, 188.1(3)
- • effect of supply of right by lottery issuer, 188.1(2)
- returnable container rules
- • defined, 226(1)

Diversion of article to non-exempt use, *see also* Conversion

- no FST payable after 1990, 118(6.1)

Dividend

- garnishment of, 317(6)
- in kind, excluded, 123(1)“financial service”(f), 149(1)(b)(i)
- income from, whether causes person to be financial institution, 149(1)(b), (4)
- patronage, *see* Patronage dividend
- payment or receipt of, 123(1)“financial service”(f)

Division, *see* Branch or division

Doctor’s services, *see* Health care services, exempt

Document

- books and records, *see* Books and records
- communication of information in, 295
- copies, where seized, 291(1)
- defined, 123(1)
- destruction or alteration of, offence, 327(1)(b)
- documentation
 - • for electronic sales to Indians, Info Sheet GI-127
 - • for input tax credit, 169(4), (5), 223; *Input Tax Credit Information (GST/HST) Regulations*; Memo 8-4
 - • for sales to provincial governments, Memo 18-2 paras. 26–28
- electronic, print-out used as evidence, 335(12.1); Memo 7-5 para. 12
- evidencing a financial instrument
- • no GST on importation, VII-10

- • no HST on bringing into participating province, X-I-17
- failure to provide, \$100 penalty, 284
- false statement in, offence, 327(1)(a)
- filing fee, supply exempt, V-VI-20(a), (b), V-VI-20(e)
- foreign-based, requirement to provide, 292(2)
- inspection and audit of, 288; Memo 500-3-1
- memorial, for charge on property of tax debtor, 316
- proof of, by CRA, 335(5), (8)
- requirement to provide, 289(1); Memo 15-1 para. 22
- search warrant, 290(1)
- seizure of, 290(5)–(8)
- service of, 333
- solicitor-client privilege with respect to, 293
- supplied by government or municipality, exempt, V-VI-20(d)
- who can sign, 279

Documentary requirements, *see* Document: documentation

Dog, for blind or hearing-impaired person, *see* Guide dog, supply of and training individual to use

Dollar amounts in legislation and regulations

- \$0.05 to which coin device charges rounded, 165(3)(b) [repealed], 165(3.1)(b) [repealed], 165.1(1)(b)
- \$0.25 limit below which no tax payable in pay telephone, 165.1(1)(a)
- \$0.70 limit below which no tax payable in pay telephone, 165(3) [repealed]
- \$1 maximum admission charged by public sector body, exempt, V-VI-9
- \$1 nominal security posted by certain non-residents, Memo 2-6; Policy P-201
- \$1 optional flat rebate per night for non-resident camping accommodation before 2018, 252.1(5)(a)
- \$2 below which amounts neither collected nor refunded, 297.1
- \$4 limit for no Ontario HST on food and beverages, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1, s. 11
- \$5 maximum consideration for each item sold by volunteers for public sector body, exempt, V-VI-4(c)
- \$5 minimum consideration for freight transportation service (including mail) to outside Canada, zero-rated, VI-VII-6, 7
- \$5 minimum postage, no provincial portion of HST, IX-VII-2(b)
- \$5 minimum tax paid per receipt on claim for goods removed from HST province, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 22(a)
- \$5 optional flat rebate per night for non-resident accommodation before 2018, 252.1(5)(a)
- \$5 valuation of computer carrier media for FST inventory rebate, *Federal Sales Tax Inventory Rebate Regulations* s. 4(a)B(ii)
- \$20 non-taxable returning resident goods 24-hour exemption before June 13/95, VII-1
- \$20 per day maximum for exempt supply of short-term rent, V-I-6(b); Memo 19-2-2 paras. 4–6, 10–11
- \$20 threshold for mail and courier imports (effective July 1/92), VII-7; *Courier Imports Remission Order* s. 4; *Postal Imports Remission Order* s. 4
- \$25 minimum rebate claim for goods removed from HST province, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 22(b)

Topical Index

Dollar amounts in legislation and regulations (*cont'd*)

- \$25 monthly threshold for self-assessment of tax on bringing property or services into HST province, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 10(b), 11(b), 15(b)
- \$25 or less total interest and penalty may be waived, 280.2
- \$30 deemed maximum tax return preparation charge by tax refund discounter, 158(a)(ii)
- \$30 purchase price below which minimal GST data need be shown on invoice, *Input Tax Credit Information (GST/HST) Regulations* s. 3(a)
- \$40 threshold for non-taxable courier imports from US or Mexico, VII-7.01
- \$50 minimum purchase per receipt for non-resident business rebate for exported goods, 252.2(d.1)
- \$50 non-taxable returning resident goods 24-hour exemption after June 12/95, VII-1
- \$50 per square metre calculation of estimated FST for FST new housing rebate, *Federal Sales Tax New Housing Rebate Regulations* s. 3(a), 4(3)(a)
- \$60 gift from outside Canada non-taxable, VII-1; *Customs Tariff* 98.16
- \$60 gift from outside HST provinces, no HST, X-I-6
- \$75 maximum claim for rebate on short-term accommodation at flat \$5 per night, 252.2(g)
- \$100 automobile air conditioner tax, I-7, I-8
- \$100 non-taxable returning resident goods 48-hour exemption before June 13/95, VII-1
- \$100 penalty for failing to file return electronically, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 3(a)
- \$100 penalty for failing to pay amount over \$10,000 electronically, 280.12
- \$100 penalty for failure to provide information, 284
- \$150 purchase price below which less GST data need be shown on invoice, *Input Tax Credit Information (GST/HST) Regulations* s. 3(b)
- \$200 base for calculation of weekly tax on imported car, *Value of Imported Goods (GST/HST) Regulations*, s. 15:A(a)(iii)
- \$200 minimum purchases for non-resident rebate, 252.2(e)
- \$200 non-taxable returning resident goods 48-hour exemption after June 12/95, VII-1
- \$250 minimum penalty for false statement or omission, 285
- \$250 minimum penalty for recipient of non-resident e-commerce supply providing false information, 285.02
- \$250 penalty for failing to file return electronically more than once, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 3(b)
- \$250 penalty for failure to file return when demanded, 283
- \$250 penalty per housing unit not reported by builder for certain HST adjustments, *Electronic Filing and Provision of Information (GST/HST) Regulations* ss. 13, 16
- \$300 base for calculation of weekly tax on imported truck, SUV or van, *Value of Imported Goods (GST/HST) Regulations*, s. 15:A(a)(i)
- \$300 intangible property threshold for HST place-of-supply rules, *New Harmonized Value-added Tax System Regulations* ss. 6(2)(a), 8(a)
- \$300 minimum transitional credit for small businesses, 346(2)
- \$300 non-taxable returning resident goods 7-day exemption before June 13/95, VII-1
- \$300 transitional credit for small supplier taxi business, 347(2)(b)
- \$500 maximum non-resident rebate claimable from duty-free shop, *Non-resident Rebate (GST/HST) Regulations* s. 3(b)
- \$500 minimum purchase of pesticides for zero-rating before March 11, 1992, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* s. 1(4) (repealed); Finance news releases 92-020, 93-039
- \$500 non-taxable returning resident goods 7-day exemption after June 12/95, VII-1
- \$800 cap on automobile lease payments for ITC purposes 2001–2021, 235
- \$900 cap on automobile lease payments for ITC purposes since 2022, 335
- \$1,000 base for calculation of weekly tax on imported motor home or RV, *Value of Imported Goods (GST/HST) Regulations*, s. 15:A(a)(ii)
- \$1,000 maximum fine on conviction where no penalty specified, 329(2)
- \$1,000 maximum “cumulative amount” for no return to be required, 238.1(3)
- \$1,000 maximum transitional credit for small businesses, 346(2)
- \$1,000 minimum consideration for zero-rated sale under EDC certificate, VI-V-1.2(b)
- \$1,000 minimum fine on conviction for failure to file return, 326(1)(a)
- \$1,500 maximum Nova Scotia new housing rebate, 254(2.1), 254.1(2.1), 255(2.1), 256(2.1); Memo 19-3-8 paras. 11, 14, 16, 19
- \$2,000 minimum value for art, jewellery or rare book to be given certain specified tangible personal property treatment, *Specified Tangible Personal Property (GST/HST) Regulations* s. 2
- \$2,500 minimum security posted by non-resident performers before March 20/97, Memo 2-6; Policy P-201
- \$3,000 maximum annual net tax for nominal security posted by non-residents, Memo 2-6; Policy P-201
- \$3,000 minimum base for instalments of tax, 237(3)
- \$5,000 maximum fine for disclosing confidential information, 328
- \$5,000 minimum consideration for specified property subject to transitional rule re prepaid supplies to consumers, 337(7)
- \$5,000 minimum security posted by non-residents, Memo 2-6; Policy P-201
- \$5,000 penalty for using or possessing zipper software or hardware, 285.01(2)(a), (3)(a)
- \$5,000 threshold for small employer not to account for tax on deemed supply to pension plan, 172.1(9), (10)
- \$6,300 maximum new housing rebate, 254(2), 254.1(2), 255(2), 256(2), 256.2(3)–(5)
- \$10,000 above which a required payment to CRA must be electronic from 2024, 278(3)
- \$10,000 maximum penalty for failing to provide investor information to investment plan (for financial institution HST allocation rules), *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 52(12), (13), 71(3)
- \$10,000 maximum unrecoverable tax to be qualifying small investment plan (for financial institution HST allocation rules), *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(2)
- \$10,000 minimum cost of capital property for input tax credit under Special Quick Method for public service bodies, *Streamlined Accounting (GST/HST) Regulations* s. 21(1)C(a)

Goods and Services Tax, Annotated

Dollar amounts in legislation and regulations (*cont'd*)

- \$10,000 minimum fine for using, possessing, making or selling zapper software or hardware, 327.1(2)
- \$10,000 minimum value of specified supply for Special Quick Method for public service bodies, *Streamlined Accounting (GST/HST) Regulations* s. 19(1)“specified supply”(b)
- \$10,000 penalty for making or selling zapper software or hardware, 285.01(4)(a)
- \$16,080 maximum Ontario owner-built home rebate when not paying HST on land, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46(2)(d)
- \$17,588 maximum BC owner-built home rebate when not paying HST on land, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46(2)(d)
- \$24,000 maximum Ontario new housing rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 41(2), 43(1), 45(2), 46(2)(c), 47(3), 47(5), 47(7)
- \$25,000 maximum fine on conviction for failure to file return, 326(1)(a)
- \$30,000 cap on cost of automobile for input tax credit before 2022, 201(b)A, 202(1)
- \$30,000 taxable supplies threshold for registration being required
 - Canadian resident (whether small supplier), 148
 - non-resident e-commerce, 211.12(2), 211.22(2)
- \$34,000 cap on cost of automobile for input tax credit since 2022, 201(b)A, 202(1)
- \$35,000 limit for PEI new housing rental property rebate, *Real Property (GST/HST) Regulations* s. 5(1)(b)(ii)
- \$50,000 max new housing rebate for first-time home buyer, 254(2.1)(f), (g), 256(2.1)A
- \$50,000 minimum fine on indictment for using, possessing, making or selling zapper software or hardware, 327.1(3)
- \$50,000 or less, personal property of financial institutions, 173(3)(c), 204; Policy P-060
- \$50,000 or more, remittance required through financial institution before 2024, 278(3)
- \$50,000 penalty for second infraction using or possessing zapper software or hardware, 285.01(2)(b), (3)(b), (4)(b)
- \$50,000 small supplier threshold for public service body, 148(1)(b), 148(2)(b)
- \$55,000 cap on cost of zero-emission automobile for input tax credit March 19/19-Dec. 31/21, 201(b)A, 202(1)
- \$59,000 cap on cost of zero-emission automobile for input tax credit since 2022, 201(b)A, 202(1)
- \$70,000 inventory limit for small business alternate claim for FST inventory rebate, *Federal Sales Tax Inventory Rebate Regulations* s. 4(b)(ii)(B)
- \$87,500 maximum cost of land for full rental housing rebate, 256.2(6)
- \$100,000 maximum annual taxable supplies for nominal security posted by non-residents, Memo 2-6; Policy P-201
- \$100,000 minimum penalty for s. 325 avoidance planning, 285.03(2)(b)
- \$100,000 penalty for second infraction making or selling zapper software or hardware, 285.01(4)(c)
- \$100,000 plus gross compensation, maximum civil penalty, 285.1(5)(b)(ii)
- \$112,500 maximum cost of land for any rental housing rebate, 256.2(6)
- \$175,000 maximum gross revenue for charity to remain small supplier, 148.1(2)(b), (c) [repealed]
- \$200,000 sales threshold to use Quick Method before 2013, *Streamlined Accounting (GST/HST) Regulations*, s. 16(1)(b), (2)
- \$250,000 maximum gross revenue for charity to remain small supplier, 148.1(2)(b), (c)
- \$250,000 minimum shipment of imported art on consignment that can be imported tax-free, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(g)(i)
- \$350,000 maximum cost for full new housing rebate, 254(2)(h), 256(2)(e), 256.2(3)–(5)
- \$374,500 maximum cost for full new housing rebate
 - cooperative housing share, 255(2)(g)
 - purchase of building only, 254.1(2)(h)
- \$400,000 maximum new home value for Ontario new housing rebate, *see* \$24,000
- \$400,000 sales threshold to use Quick Method after 2012, *Streamlined Accounting (GST/HST) Regulations*, s. 16(1)(b), (2)
- \$450,000 maximum cost for any new housing rebate, 254(2)(c), 256(2)(b), 256.2(3)–(5)
- \$450,000 minimum home sale of grandparented housing required to be reported by builder, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 1“specified housing supply”
- \$481,500 maximum cost for any new housing rebate
 - cooperative housing share, 255(2)(d)
 - purchase of building only, 254.1(2)(c)
- \$500,000 limit of annual taxable supplies for simplified input tax credit claims before 2013, *Streamlined Accounting (GST/HST) Regulations*, s. 21.2
- \$500,000 limit of annual taxable supplies for simplified rebate claims before 2013, *Public Service Body Rebate (GST/HST) Regulations* s. 7
- \$500,000 maximum fine on summary conviction for using, possessing, making or selling zapper software or hardware, 327.1(2)
- \$525,000 maximum new home value for BC new housing rebate, *see* \$26,250
- \$1,000,000 annual revenues until 2021-22, above which financial institution must file annual information return, 273.2(2)(c)
- \$1,000,000 limit of annual taxable supplies for simplified input tax credit claims after 2012, *Streamlined Accounting (GST/HST) Regulations* s. 21.2
- \$1,000,000 limit of annual taxable supplies for simplified rebate claims after 2012, *Public Service Body Rebate (GST/HST) Regulations* s. 7
- \$1,000,000 maximum fine on indictment for using, possessing, making or selling zapper software or hardware, 327.1(3)
- \$1,000,000 maximum security posted by non-residents, Memo 2-6; Policy P-201
- \$1,000,000 of more fees from granting credit, deemed financial institution, 149(1)(c)(iii)
- \$1,000,000 threshold for full new housing rebate for first-time home buyer, 254(2.1)(f), 254(2.1)B
- \$1,500,000 annual sales before 2022, must file returns electronically, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 2(a)
- \$1,500,000 limit for any new housing rebate for first-time home buyer, 254(2.1)(g), 256(2.1)
- \$1,500,000 limit of annual taxable supplies for annual filing, 248(1), (2)

Topical Index

Dollar amounts in legislation and regulations (*cont'd*)

- \$2,000,000 annual revenues from 2022, above which financial institution must file annual information return, 273.2(2)(c)
- \$2,000,000 purchase threshold for simplified input tax credit claims, before 2013, *Streamlined Accounting (GST/HST) Regulations* s. 21.2
- \$2,000,000 purchase threshold for simplified rebate claims before 2013, *Public Service Body Rebate (GST/HST) Regulations* s. 7
- \$4,000,000 purchase threshold for simplified input tax credit claims, after 2012, *Streamlined Accounting (GST/HST) Regulations* s. 21.2
- \$4,000,000 purchase threshold for simplified rebate claims after 2012, *Public Service Body Rebate (GST/HST) Regulations* s. 7
- \$6,000,000 annual taxable supplies limiting ITC claims to 2 years, 225(4)(a)(ii)
- \$6,000,000 annual taxable supplies requiring full details on notice of objection, 301(1)(b)(ii), 301(1.2)
- \$6,000,000 limit of annual taxable supplies for quarterly filing, 245(2)(b)(i), 247
- \$10,000,000 Canadian beneficiary's interest in non-resident trust can make trust subject to special Division IV tax on FIs, 217.1(1)(b)(iv), *Financial Services and Financial Institutions (GST/HST) Regulations* s. 5
- \$10,000,000 limit of annual investment limit of non-financial institution, 149(1)(b)(ii)
- \$10,000,000 maximum investments in plan to be specified investor, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16(1)“specified investor”
- \$10,000,000 maximum investment in plan to be selected investor for information-sharing purposes, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)“selected investor”
- \$10,000,000 minimum investment in plan to be qualifying investor for information-sharing purposes, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)“qualifying investor”(c)(i)
- \$10,000,000 taxable sales threshold for “large business” required to recapture Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 27(1), 27(3)(c), 27(8)–(10)
- \$100,000,000 asset threshold for qualifying private investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(3)(a)(i)(B), (a)(ii)(B), (b)(i)(B), (b)(ii)(B)
- \$100,000,000 threshold of assets or actuarial liabilities for pension plan or private investment plan to be subject to SLFI rules when 90% of plan members outside HST provinces, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 13(b)

Domestic inventory

- defined, for export distribution centres, 273.1(1)

Dominion Command

- supply of poppy or wreath exempt, V-VI-27

Donation

- casual, to resident of HST province, under \$60, no HST, X-I-6
- of prizes and trophies by persons outside Canada or participating provinces
 - no GST on importation, VII-2
 - no HST on bringing into participating province, X-I-11
 - to charity

- included in consideration for supply, V-V.1-2, V-VI-2(m)(iii), V-VI-3
- included in gross revenue calculation for small supplier threshold, 148.1(1)(a)(i)
- of goods from outside Canada or participating provinces
- no GST on importation, VII-4
- no HST on bringing into participating province, X-I-13
- to political party or candidate
- included in consideration for supply, V-VI-18.2

Donkeys, taxable, Memo 4-4 para. 7

Donuts, *see* Doughnuts, taxable where packaged less than six

Dose inhaler, metered, VI-II-5.1; Memo 4-2 paras. 8–9

Double jeopardy, 326(3)

Double taxation, relief from

- federal sales tax (pre-1991)
- inventory, 120
- new housing, 121
- Harmonized sales tax (HST)
- goods subject to tax in non-HST province, 261.1, 261.2; TIB B-080

Doughnuts, taxable where packaged less than six, VI-III-1(m); Memo 4-3 paras. 87, 89, 93, 97, 126, 133, 137

Down (goose, etc.), taxable, Memo 4-4 para. 2

Downloading of digitized products, TIB B-090

Drainage system for real property, installation and maintenance by municipality, exempt, V-VI-22

Drawing, *see* Specified tangible personal property

Dried fruit

- bar, taxable, VI-III-1(l); Memo 4-3 para. 85
- in snack mixture or granola bar, VI-III-1(h), (i); Memo 4-3 paras. 63–68

Drinks, *see* Beverages

Driving service or driveway service

- zero-rated if cross-border, VI-VII-1(1)“freight transportation service”(a.1)

Drop shipment, 179, 180; Memo 3-1 para. 97; Memo 3-3-1

- certificate, 179(2)(c)
- fungible or interchangeable property, 179(7.1)
- property subsequently exported, 179(3)
- railway rolling stock, 179(7)
- retention of possession by registrant, 179(4)
- self-assessment required, 217“imported taxable supply”(b)
- storage and shipping charges excluded from drop-shipment rules, 179(1)(d), 179(5)
- tax paid by unregistered non-resident, 180
- to registered person, 179(2)
- to unregistered person, 179(1)
- transfer of possession to carrier or warehouse, 179(5), 179(6)

Drugs

- administration of, in conjunction with laboratory, radiological or diagnostic services, exempt, V-II-10; *Health Care Services (GST/HST) Regulations* s. 2(b)
- digoxin, nitroglycerine and other listed drugs, zero-rated, VI-I-2(e)

Drugs (*cont'd*)

- experimental, Emergency Drug Release Program, zero-rated, VI-I-2(f), Memo 4-1 para. 12
- hemp, *see* Industrial hemp
- illegal, zero-rated, VI-I-2(d)
- non-prescription, taxable, Memo 4-1 paras. 9, 10
- prescription, zero-rated, VI-I; Memo 4-1
- used in institutional health care service, exempt, V-II-1“institutional health care service”(b), V-II-2; Memo 4-1 para. 16

Dryer

- in residential complex, exempt, V-I-13.3; Memo 19-2-2 paras. 23–24

Ducks, zero-rated, VI-IV-1; Memo 4-4 para. 5

Due diligence defence for director's liability, 323(3)

Due dispatch, required by Minister

- assessment of other person on request, following application of general anti-avoidance rule, 274(8)
- assessment of rebate, 297(1)
- consideration of application for extension of time, 303(5)
- consideration of notice of objection, 301(3)
- payment of net tax refund, 229(1)
- refund of overpayment, 230(1)

Dues

- membership, where exempt, V-V.1-1(f), (g), V-VI-17, 18
- union exempt, 189; Memo 400-3-7

Dump truck operator

- charges to gravel pit owners not interlining, Memo 28-2 paras. 54–55

Duplex

- FST new housing rebate, 121(1)“specified single unit residential complex”
- GST new housing rebate, 254(1)“single unit residential complex”, 254.1(1)“single unit residential complex”, 256(1)“single unit residential complex”; Memo 19-3 para. 7
- rental property, 256.2(8)(b)(i)

Duties

- customs, included in GST base, 215(1)
- provincial, whether included in GST base, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029

Duty

- defined, for importation of service from foreign branch, 217

Duty-free shop

- payment of rebates to non-residents by, 252.2(b) [repealed], 275(3)
- supplies by, zero-rated, VI-V-11; Memo 4-5-2 paras. 34–36
- supplies of inventory to, zero-rated, VI-V-16; Memo 4-5-2 paras. 34, 37–38

Duty-paid value used as base for GST on importation, 215(1)

Dwelling-house

- defined, 287
- warrant required to enter without occupant's consent, 288(2), (3)

E

EDC, *see* Export distribution centre

EDI, *see* Electronic Data Interchange

EDP, *see* Books and records

ELHT, *see* Employee life and health trust

EOPS (Exporters of Processing Services), *see* Inward processing

ESS (Electronic suppression of sales) device, *see* Zapper software (or hardware)

Early/late payments

- of invoices, no effect on GST, 161, 182(3); Memo 3-9
- of tax, *see* Interest: payable to or by CRA

Earth stations

- downlink or uplink, *see* Telecommunications facility

Eating establishment

- meaning of, Policy P-251
- supplies of food taxable, VI-III-1(q); Memo 4-3 paras. 136–139

Echinacea

- taxable, Policy P-240

E-commerce, *see* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

Educational institution, *see* Educational services; Public college; School: authority; University; Vocational school

Educational services, V-III

- courses
- credit, for degree or diploma, exempt, V-III-7; Memo 20-2, 20-3
- for elementary or secondary school students, exempt, V-III-2; Memo 20-1
- non-credit, exempt, V-III-16
- non-resident business, supplied to, zero-rated, VI-V-18; Memo 4-5-3 paras. 73–78, Memo 20-8
- prerequisite, exempt, V-III-10
- recognized professional or trade accreditation, exempt, V-III-6; Memo 20-4
- second-language instruction in English or French, exempt, V-III-11; Memo 20-7
- vocational, exempt, V-III-8; Memo 20-4
- solo flying time portion of flight instruction, Policy P-034R
- elementary or secondary school student defined, V-III-1; Memo 20-1
- extra-curricular activities, exempt, V-III-3
- food, for students, exempt, V-III-12, 13, 14; *School Cafeteria Food and Beverage (GST/HST) Regulations*; Memo 20-5; TIB B-026
- lease of property to elementary or secondary school students, exempt, V-III-15; Memo 20-1
- music lessons, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; Memo 20-6; TIB B-014
- services performed by elementary or secondary school students or instructors, exempt, V-III-4; Memo 20-1
- transportation (school bus) services, exempt, V-III-5
- tuition fees paid to private schools, exempt, V-III-2

Topical Index

Educational services (*cont'd*)

- tutoring, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; Memo 20-6; TIB B-014

Effective date of municipal designations, Policy P-204 (obsolete)

E-File, *see* Electronic filing

Eggs

- for human consumption, zero-rated, VI-III-1; Memo 4-3 para. 5
- poultry or fish, for hatching, zero-rated, VI-IV-4; Memo 4-4 para. 17; Info Sheet GI-049

Egresses

- installation of, exempt, V-VI-21.1(e)

Elderly persons, residence for, 123(1)“residential unit”(b)

Election (political)

- donation to candidate or party, included in fund-raising event price, V-VI-18.2

Election (that can be made), *see also* Application (made to CRA); Revocation

- accounting periods, 243; Memo 500-2-1
- agent, to account for tax collected on behalf of principal, 177(1.1)
- aircraft, re, *see* Automobile
- billing agent, to account for tax collected, 177(1.11)
- business assets, for no tax on
 - on sale of business, 167(1)(b), (1.1); Memo 14-4
 - on supply by deceased's estate to beneficiary, 167(2); Policy P-031; Memo 14-4 paras. 29–32
- by charity
 - not to use simplified calculation of net tax, 225.1(7); Info Sheet GI-066
- by charity or qualifying non-profit organization
 - for simplified computation of rebate, 259(12)–(14)
- by closely related corporations
 - for supplies within group to be deemed at nil consideration, 156; Memo 14-5
 - for supplies within group to be exempt, 150; Memo 17-14; Policy P-033
 - change in use rules apply to all capital property of corporation electing, 205(1), (2)
 - corporation electing deemed a listed financial institution, 149(1)(a)(xi), 151
 - credit unions deemed to have elected, 150(6)
- by museum or gallery
 - for input tax credits on specified tangible personal property, 176(6) [repealed], (7) [repealed]; Memo 400-3-6; TIB B-084
- by public service body, re real property
 - for input tax credits to be prorated based on use, 211
- courses for professional or trade accreditation
 - for supply not to be exempt, V-III-6; Memo 20-4, 20-9
- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(1)
- exempt supplies within closely related group, 150; Memo 17-14; Policy P-033
- fiscal year
 - to be calendar year (corporation, partnership or organization), 244(1)
 - to be fiscal period of business (individual or trust), 244(2)

- investment plan, *see* selected listed financial institution (below)
- joint venture, for operator to be deemed to make supplies, 273
- membership in public sector body or professional organization
 - for supply not to be exempt, V-VI-17, 18
- net tax, streamlined accounting, 227; *Streamlined Accounting (GST/HST) Regulations*; TIB B-028, B-070; Policy P-100R
- network seller and sales representative, 178(4); Info Sheet GI-052
- nil consideration, within corporate group, 156; Memo 14-5
 - effect on *de minimis* financial institution calculation, Memo 17-7 para. 29
- passenger vehicle or aircraft, for no input tax credit and no GST on employee benefit, 173(2)–(4); Memo 9-2 paras. 45–53
- patronage dividends
 - not to retroactively reduce tax, 233(3), 233(4)
 - partial application of dividends, 233(2)(a)(ii)
- public service body, real property of, 211(1)
- Quick Method of calculating net tax, 227; *Streamlined Accounting (GST/HST) Regulations*; TIB B-028; Policy P-100R
- real property
 - public service body, of, 211(1)
 - supplied by individual where adventure in the nature of trade, V-I-9(2)(b)(ii)
 - no revocation, Policy P-073
- remote work site, for self-supply rule not to apply to residential complex, 191(7); Memo 19-2-3 paras. 51–58; Policy P-090
- reporting period, 250
 - faster, HST transitional period, 363.1; *New Harmonized Value-added Tax System Regulations* s. 57
 - to be fiscal month, 246
 - to be fiscal quarter, 247
 - to be fiscal year, 248(1)–(3)
- residential care facility, for self-supply rule to apply to pre-Feb26/08 property, 236.4; Info Sheet GI-050
- residential complex returned by purchaser to builder, taxable, V-I-2(b)
- sale of business, for no tax, 167(1)(b), 167(1.1)
- selected listed financial institution — HST apportionment
 - attribution point of an investment plan or series, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 18
 - manager of investment plan
 - filing of plan's returns, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
 - transfer of tax adjustments to, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55; Notice 260
 - real-time calculation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 49
 - reconciliation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 50
 - tax recovery rate, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 43
- selected listed financial institution treatment, 225.2(4)
- simplified computation of public service body rebate, 259(12)–(14)
- streamlined accounting for calculating net tax, 227; *Streamlined Accounting (GST/HST) Regulations*; TIB B-028, B-070; Policy P-100R

Election (that can be made) (*cont'd*)

- supplies at nil consideration, within corporate group, 156; Memo 14-5

Electricity, *see also* Continuous supply (electricity, gas, etc.); Continuous transmission commodity

- business, separate ITC allocation required, *Streamlined Accounting (GST/HST) Regulations* s. 21(2)
- generation by solar or wind power, right to use land deemed not a supply, 162(2)(d)
- generation of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(e)
- solar panels installed on home rooftops, GI-122
- surplus, taking up, VI-V-15.4
- transmission of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(f)

Electronic cash register

- defined, for penalties re zapper software, 285.01(1), 327.1(1)

Electronic commerce, 217 (Analysis); TIB B-090

- documentation of tax-free sales to Indians, Info Sheet GI-127

Electronic Data Interchange

- considered telecommunication service, TIB B-090

Electronic data processing, *see* Books and records

Electronic eyewear, zero-rated, VI-II-9.1

Electronic filing, 278.1; Memo 7-5

- authorization for, 278.1(3)
- deemed to be return filed in prescribed form, 278.1(3); Memo 7-5 para. 7
- defined, 278.1(1)
- mandatory, 278.1(2.1), 280.11; *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 2; Info Sheet GI-118; Memo 7-5 para. 2
- print-out acceptable as evidence, 335(12.1); Memo 7-5 para. 12

Electronic filing (for non-resident e-commerce supplier)

- defined, 211.1(1)

Electronic mail, *see* Telecommunication service

Electronic payment

- defined, 278(0.1)
- required for payment to CRA over \$10,000 starting 2024, 278(3)
- • penalty for non-compliance, 280.12

Electronic records, *see* Books and records: computerized

Electronic suppression of sales device

- defined, for penalties re zapper software, 285.01(1), 327.1(1)

Element of a supply, *see* Combined supply

Elementary or secondary school student

- defined, V-III-1; Memo 20-1
- exemptions for supplies to, V-III-2, V-III-3, V-III-4, V-III-5, V-III-12, V-III-14, V-III-15; Memo 20-5

Elementary school, *see* Educational services; School: authority

Elevator

- zero-rated when for use by disabled, VI-II-14; Memo 4-2 para. 22

Eligible amount

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

Eligible author

- defined, 177.1(2)
- no tax on certain supplies to, 177.1(3)

Eligible beverage (for 2024–25 temporary GST holiday)

- defined, VI-XI-1
- zero-rated, VI-XI-12

Eligible maker

- defined, 177.1(2)
- no tax on certain supplies to, 177.1(3)

Eligible performer

- defined, 177.1(2)
- no tax on certain supplies to, 177.1(3)

Eligible period (for 2024–25 temporary GST holiday)

- defined, VI-XI-1

Eligible property

- on election for exempt supplies, remit tax on deemed sale of, 205(1), (2)

Eligible reporting period

- for temporary cessation of filing, 238.1(2)
- for transfer of investment plan's HST apportionment adjustments to manager, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55(2)(a)

Eligible roadway

- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- • for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26

Eligible supply (for 2024–25 temporary GST holiday)

- defined, VI-XI-1
- zero-rated, VI-VI-3 to 12

Eligible tour package

- meaning of, Memo 27-3 paras. 31–39; Info Sheet GI-044

Eligible travel period

- defined, ITA 67.1(5)
- ITCs allowed to long-haul truck drivers for meals, 236(1)(b)(ii)

Elk, zero-rated, VI-IV-1; Memo 4-4 para. 5; Policy P-040 (obsolete)

Embassy

- Canadian, treated as non-resident, 132(3)
- foreign, *see* Diplomats

Embryo, *see* Human embryo

Emeralds, *see* Jewellery

Emergency Drug Release Program

- drugs under, zero-rated, VI-I-2(f)

Emergency repair service

- of conveyance or cargo container for non-resident, zero-rated, VI-V-6; Memo 4-5-3 paras. 39–42; Policy P-067R
- of empty cargo container, for non-resident, VI-V-6.2; Memo 4-5-3 paras. 44–45

Topical Index

Emergency repair service (*cont'd*)

- of railway rolling stock, for non-resident, VI-V-6.1; Memo 4-5-3 para. 43; Policy P-217

Emigration, *see* Leaving Canada

Emission allowance

- defined, 123(1)
- tax not collectible by supplier, 221(2.1)
- tax payable directly to CRA, 228(4)

Emission of telecommunication service

- effect on place of supply, 142.1(2)

Emphyteutic leases, Memo 19-1 paras. 29-30; Memo 19-2-3 paras. 24-28; Policy P-174

Employee(s)

- allowance paid to, 174; Memo 9-3; Policy P-075R
- association of, dues to, 189
- benefit conferred on, 170(1), 173(1); Memo 9-1, 9-2
 - automobile operating expenses, 173(1)(c)(vi)
- benefit plan, constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(viii)
- CRA, of, 275
 - not to disclose information, 295
- capital cost allowance, rebate based on, 253; Memo 500-4-6
 - where reasonable automobile allowance received, Policy P-113R
- defined, 123(1)
 - for importation of service from foreign branch, 217
- pension plan for, *see* Pension plan
- profit sharing plan, constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(ii)
- rebate, for GST on amounts deductible for income tax purposes, 253; Memo 500-4-6; Policy P-028 (obsolete), P-113R
- reimbursement of expenses paid by, 175; Memo 9-4; Policy P-075R
- taxable benefits, 170(1), 173(1); Memo 9-1, 9-2
- trust, constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(ix)
- union activities, payment by union to employer non-taxable, 164.2
- union dues, non-taxable, 189

Employee benefit plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 37

Employee life and health trust

- defined, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 37
- prescribed as listed financial institution, 149(5)(g), *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4.2

Employee PRPP contribution

- defined, 261.01(1)

Employee trust

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 37

Employees profit sharing plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 35

Employer

- defined (with respect to officer), 123(1)
- garnishment of amounts payable by, 317(2)(b)(ii)
- pension plan, *see* Registered pension plan
- remote work site, election for self-supply rule not to apply, 191(7); Memo 19-2-3 paras. 51-58; Policy P-090

Employer contribution

- defined, 261.01(1)

Employer resource

- defined
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
 - for pension plan expenses, 172.1(1)

Employment

- benefit plan, *see* Employee benefit plan
- dues in respect of, exempt, 189; Memo 400-3-7
- not a supply, 123(1)“service”
- use of musical instrument in, by registrant, deemed use in commercial activities, 199(5)

Emus

- feed for, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2.1)
- zero-rated, VI-IV-1; Memo 4-4 para. 5; Policy P-040 (obsolete)

Endeavour

- defined, 141.01(1); Memo 8-3 para. 18

Endorsement

- of financial instrument, constitutes financial service, 123(1)“financial service”(d)

Enforcement, *see* Administration and enforcement; Collection of tax; Offences; Penalties

Engineer, *see* Professionals and professional services

English language instruction, exempt, V-III-11; Memo 20-7

English muffins, zero-rated, VI-III-1(m); Memo 4-3 paras. 88, 94, 137

Entertainment

- allowance or reimbursement for, Memo 9-3 para. 65; Memo 9-4 para. 38; Memo 400-3-3
- expenses
 - incurred by employee, rebate for, 253; Memo 500-4-6
 - input tax credit limited to 50%, 236(1); Memo 8-2 paras. 50-67

Entertainment (*cont'd*)

- • • exception for charities, 236(2)
- where staged, 123(1)“place of amusement”

Entitlements and obligations

- of registrants, Memo 3-1 paras. 35–47

Epinephrine (drug), zero-rated, VI-I-2(e)

Equal billing plan, *see* Budget payment arrangement (equal billing plan)

Equipment, *see also* Maintenance; Repair

- farm, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)
- • sold together with accessories, Policy P-252
- film or slide show presentation
- • cost included in direct cost, V-VI-1 [repealed]
- fishing, zero-rated, Sch VI:Part IV:10; *Agricultural and Fishing Property (GST/HST) Regulations* Sch:2; Info Sheet GI-049
- maintenance contract, place of supply for HST, Policy P-219
- medical
 - • included in institutional health care service, V-II-1
 - • lease to consumer on order of medical practitioner, exempt, V-II-3
- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(d)

Equity security

- constitutes financial instrument, 123(1)“financial instrument”
- defined, 123(1); Memo 17-1 paras. 9–11
- supply to non-resident of service of transferring, not zero-rated, VI-IX-1(e)

Error

- assessment deemed valid notwithstanding any, 299(4)
- by CRA in carrying out duties, not grounds for appeal, 299(5)
- payment of tax made in
 - • input tax credit for, 296(2.1)
 - • rebate of, 261

Erythrityl tetranitrate (drug), zero-rated, VI-I-2(e)(v)

Eskimo, *see* Indians and Indian bands

Essential Qualities of Agency, Policy P-182R; Info Sheet GI-012

Establishing a business venture in Canada

- meaning of, Policy P-173
- zero-rating of services supplied to non-resident for, VI-V-9; Memo 4-5-3 paras. 51–54

Establishment

- eating, meaning of, for zero-rating of food, Policy P-251

Establishment of commercial activity, things done deemed in course of commercial activity, 141.1(3)

Estate, *see also* Trust

- bankrupt, of, 265
- excluded from definition of non-profit organization, 123(1)
- included in definition of “person”, 123(1)
- planning
 - • transfer of farmland to related person and self as joint tenants, Policy P-109
- receiver deemed not to be trustee of, 266(2)(b)

- registration of, Memo 2-1 para. 14(e)
- rules for trusts apply to, 267.1(1)
- sale of land by, V-I-9
- supply of business assets of deceased to beneficiary, no tax, 167(2); Policy P-031; Memo 14-4 paras. 29–32
- tax collected and held in trust deemed not part of, 222

Estimated federal sales tax

- defined, 121(1); *Federal Sales Tax New Housing Rebate Regulations*; TIB B-016
- rebate of, *see* Federal Sales Tax (FST): new housing rebate

Estimated provincial levy

- defined, for Ontario/BC HST transitional new housing rebates, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 55(1)
- defined, for PEI HST transitional new housing rebates, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 58.08(1)
- used for transitional new rebate calculation, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 56(4), 57(4), 58.09(4), 58.1(4)

Estimated selling price, *see* Streamlined accounting

Etching, *see* Specified tangible personal property

Ethnic foods, zero-rated, Memo 4-3 para. 146

Evasion of tax, *see* Offences

Evergreen seeds

- zero-rated, Policy P-240

Evidence

- giving of
 - • at inquiry, 276(5)
 - • by CRA officials, whether permitted, 295(3), (4)
- print-out of electronically filed return, 335(12.1); Memo 7-5 para. 12
- proof of service, document, failure to comply, etc., 335
- required for search warrant, 290(2)
- that freight transportation service part of continuous freight movement from outside Canada, VI-VII-10
- that no input tax credit claimed by person from whom property was seized, 183(7)
- that no input tax credit claimed by person transferring property to insurer, 184(4)
- that no stopover on separate legs of continuous journey, VI-VII-1(1)“continuous journey”(b)(i), (ii)
- that property delivered for export was exported, VI-V-1(d); Memo 4-5-2 Appendix A
- that recipient of supply is unregistered or non-resident, Memo 4-5-1; Policy P-009
- that tax paid by non-resident, 180(c)
- to support claim for input tax credit, 169(4); *Input Tax Credit Information (GST/HST) Regulations*; Memo 8-4

Examinations, service of administering, *see also* Educational services: courses

- exempt, V-III-6, V-III-7, V-III-8, V-III-11, V-III-16; Memo 20-2, 20-3

Excess baggage charges, *see* Baggage: charges

Excess pension rebate amount

- defined, 261.01(3.3)

Topical Index

Exchange

- barter network, *see* Barter exchange network
- of coupon or voucher on purchase, 181(1)
- of gift certificate, 181.2
- of goods subject to retail sales tax for goods subject to HST, *New Harmonized Value-added Tax System Regulations* s. 50; Info Sheet GI-075
- of goods subject to retail sales tax for goods subject to PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.33; Info Sheet GI-161
- of inventory, 153(3)
- of money, constitutes financial service, 123(1)“financial service”(a)
- of natural gas at straddle plant, 153(6)

Exchange-traded fund

- application to use particular methods for SLFI percentages, 225.3
- defined, for SLFI HST allocation rules, 225.3(1), 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(1), 6(2)(a)
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 33, 34

Exchange-traded series

- defined, for SLFI HST allocation rules, 225.3(1), 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(1), 6(2)(a)

Excisable goods, *see also* Alcoholic beverages; Tobacco

- defined, 123(1)
- excluded from non-resident business rebate for goods exported, 252(1)(a)
- exported in bond, zero-rated, VI-V-3; Memo 4-5-2 paras. 26, 27

Excise Act, 2001

- compliance with required before refunds etc. paid, 229(2), 230(2), 238.1(2)(c)(iii), 263.02, 296(7)

Excise duties, Memo 800-2

Excise/GST, *see* Revenue Canada

Excise taxes, 22–28; Schedules I, II; Memo 800-1

- fuel-inefficient vehicles, I-6
- rates of, historical listing, Memo 800-4
- transportation rebate program, 68.4; Memo 800-1 paras. 21–23

Excluded activity

- defined, for pension plan expenses, 172.1(1)

Excluded amount

- of a master pension entity, defined, 172.2(1)

Excluded equity housing supply

- defined, *Real Property (GSR/HST) Regulations* s. 3.1(3)
- excluded from enhanced residential property rebate, *Real Property (GST/HST) Regulations* ss. 4(1)(c), 4.1

Excluded input (for ITC allocation of financial institution)

- allocation of, 141.02(14), (15)
- defined, 141.02(1)

Excluded operator, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)

- not required to collect GST/HST, 211.1(1)“accommodation platform operator”, “distribution platform operator”

Excluded property or service

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Excluded resource

- defined, for pension plan expenses, 172.1(2)

Exclusive

- defined, 123(1)
- input, *see* Exclusive input
- product, defined, for direct seller rules, 178.1; Memo 1-5
- use in commercial activities, input tax credit, 169(1)

Exclusive input

- for ITC allocation of financial institution
 - allocation of, 141.02(6)
 - defined, 141.02(1)
- for investment plan HST rules re non-residents
 - defined, 225.4(1)

Execution of documents, 279, 324

Executor of estate, *see also* Personal representative of deceased individual

- certificate required before distribution of property, 270
- defined, 267(2) [repealed]
- fees of, transitional rules
 - GST, 341.1(2); Policy P-041 (obsolete)
 - HST, 357(2); TIB B-077
- rules re, 267(1) [repealed]

Exempt services

- defined, re clearing/settlement services, 150(2.1)

Exempt supplies, Sch. V; Memo 300-4, *see also* specific subject headings

- charities, V-V.1, V-VI, especially V-VI-2, V-VI-25
- child and personal care services, V-IV; Memo 21-1
- day care, V-IV-1; Memo 21-1
- defined, 123(1)
- educational services, V-III
- election for supplies within corporate group to be, 150; Memo 17-14
 - primary use rule before October 1992, Policy P-072 (obsolete)
 - reporting period of registrant, Policy P-033
 - revocation of, 150(4)(c); Policy P-025, P-044
- ferry, road and bridge tolls, V-VIII; Memo 28-1
- financial services, V-VII; Memo 300-4-7; TIB B-033
- health care services, V-II; Memo 300-4-2; Policy P-238, *see also* Health care services, exempt
- legal aid services, V-V; Memo 300-4-5
- meals supplied with rent, V-I-6.2; Memo 19-2-2 para. 9
- public sector bodies, by, V-VI; Memo 300-4-6
- real property, V-I; Memo 19-2-1, 19-2-2
- residential rents, V-I-6; Memo 19-2-2
- sale of property used in, 141.1(1)(b), 141.1(2)(b), 200(3)
- union dues, 189

Exhibit

- goods imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)
- taxable convention, non-resident exhibitor, 167.2(2), 252.3; Info Sheet GI-028

Exhibition, *see also* Art gallery; Place of amusement

- goods for use at
- • no GST on importation, VII-1
- • no HST on bringing into participating province, X-I-7

Exhibitor

- foreign convention, at, supply to non-taxable, 189.2(b)
- non-resident, at taxable convention
- • rebate of tax paid, 252.3; Info Sheet GI-028
- • supply to non-taxable, 167.2(2)

Expectation of profit, reasonable, 123(1)“commercial activity”; Policy P-176R

Expense allowance, *see* Allowance

Expenses

- automobile, employee benefit calculation, 173(1); Memo 9-2
- credit card, use of 6/106 or 14/114 factor, Policy P-184
- deductible for income tax purposes by employee, rebate for, 253; Memo 500-4-6; Policy P-028 (obsolete), P-113R
- incidental to performance, reimbursement to amateur performer or athlete, effect of, V-VI-11
- incurred in supply of services, reimbursement deemed part of consideration for supply, former 178
- input tax credit for, 169
- reimbursed to employee, partner or volunteer, 175; Memo 9-4; Policy P-075R
- reimbursed under warranty, 175.1

Experimental drugs

- Emergency Drug Release Program, zero-rated, VI-I-2(f)

Expiration of time, *see also* Limitation period

- for filing notice of appeal, application for extension, 305
- for filing notice of objection, application for extension, 303–304
- for keeping books and records, 286

Exploration or exploitation of minerals

- definition of Canada, 123(2); Policy P-152R
- joint venture election, 273, *see also* Joint venture
- supply of right to, deemed not a supply, 162(1)
- • amounts paid for the resources, Policy P-105R, P-110R

Export certificate, *see also* Export distribution centre; Export documentation

- administrative procedures, Memo 4-5-2 paras. 15–20
- authorization by Minister to use, 221.1(2); Memo 4-5-2 para. 20
- authorization number, 221.1(4)
- defined, 221.1(2)
- invalid use of, increase to net tax, 236.2
- issuance of, 221.1(2)
- notice of authorization, 221.1(4); Memo 4-5-2 paras. 20(a)–(d)
- revocation of authorization, 221.1(5)–(6); Memo 4-5-2 paras. 20(e)–(g)
- supplier entitled to rely on, VI-V-1.1

- supply under, zero-rated, VI-V-1.1

- • imported taxable supply to recipient, 217“imported taxable supply”(d)

Export distribution centre, 273.1; TIB B-088

- certificate
- • authorization for, 273.1(7)
- • invalid use of, increase to net tax, 236.3
- goods for, no tax on importation, VII-11
- zero-rated supply to, VI-V-1.2
- • imported taxable supply to recipient, 217“imported taxable supply”(e)

Export documentation, Memo 4-5-2, *see also* Export certificate

Export revenue

- defined, for export distribution centres, 273.1(1)

Export revenue percentage

- defined, for export distribution centres, 273.1(1)

Export trading houses, 221.1; Memo 4-5-2 paras. 15–20, Appendix B, *see also* Export certificate

Exporters of Processing Services, *see* Inward processing

Exports, 142(2), VI-V; Memo 4-5-2, 4-5-3

- artistic works produced for, 252(2); Policy P-195R
- certificate, *see* Export certificate
- defined, 123(1)
- determining residence status, Memo 4-5-1
- documentation for, Memo 4-5-1, 4-5-2
- excluded from threshold amount for annual or quarterly filing, 249
- goods, 142(2)(a), VI-V; Memo 4-5-2
- • beer, spirits and tobacco, exported in bond, zero-rated, VI-V-3; Memo 4-5-2 paras. 26, 27
- • by charity, rebate, 260; Policy P-132
- • by non-resident business, rebate, 252(1)
- • delivery outside Canada, 142(2)(a); Policy P-078R
- • duty-free shop, zero-rated, VI-V-11; Memo 4-5-2 paras. 34–38
- • generally, zero-rated, 142(2), VI-V-1, 3, 12; Memo 4-5-2
- • purchased in Canada by non-resident business, rebate, 252(1)
- • used property, recovery of input tax credit, 176(2) (repealed), 176(4.1) (repealed); Memo 400-3-6
- intangible personal property, VI-V-10.1
- intellectual property, VI-V-10; Memo 4-5-3 para. 106
- not taxed, supply not made in Canada, 142(2), 165(1)
- processing services, *see* Processing services
- rebate
- • goods exported by charity, 260; Policy P-132
- • goods exported by non-resident business, 252(1)
- residence status, Memo 4-5-1
- services, zero-rated, 142(2)(g), VI-V; Memo 4-5-3
- • advertising services, VI-V-8; Memo 4-5-3 paras. 48–50
- • advisory services, VI-V-9, VI-V-23; Memo 4-5-3 paras. 51–54, 87–90
- • agent’s services, VI-V-5; Memo 4-5-3 paras. 23, 37–38, 90, 92
- • consulting services, VI-V-9, VI-V-23; Memo 4-5-3 paras. 51–54, 87–90

Topical Index

Exports (*cont'd*)

- emergency repair of cargo container or conveyance, VI-V-6, 6.2; Memo 4-5-3 paras. 39–45; Policy P-067R
- excluded from small supplier threshold, 148(1)(a), (2)(a); Policy P-035
- financial services, VI-IX
- generally, VI-V-7; Memo 4-5-3; Policy P-169R
- goods imported temporarily, repair or other service, VI-V-4; Memo 4-5-3 paras. 34–36; Policy P-074
- insurance services, VI-IX-2
- legal services, VI-V-23; Memo 4-5-3 paras. 87–90; Policy P-206
- litigation services, VI-V-23; Memo 4-5-3 paras. 87–90; Policy P-206
- manufacturing services for non-residents, *see* Inward processing
- professional services, VI-V-23; Memo 4-5-3 paras. 87–90; Policy P-169R
- purchasing agent, VI-V-5; Memo 4-5-3 paras. 23, 37–38, 90, 92
- sales representative, VI-V-5; Memo 4-5-3 paras. 23, 37–38, 90, 92
- transportation services, VI-VII
- warranty of non-resident person, VI-V-13; Memo 4-5-3 paras. 55–57
- softwood lumber, *see* Softwood lumber
- tangible personal property, *see* goods (above)
- tobacco, tax on, Memo 800-4
- warranty replacement parts and services, VI-V-13; Memo 4-5-3 paras. 55–57
- zero-rated, VI-V, VI-VI, VI-VII, VI-IX; Memo 4-5-2, 4-5-3

Expropriation, 123(1)“supply”(Q & A)

- deemed not to be severance of land, V-I-9(2)(c) closing words; Memo 19-5 para. 14

Extended warranty, *see* Maintenance: contract

Extension of time

- for filing appeal, 305
- for filing notice of objection, 303, 304
- for filing return, 281; Memo 16-2 paras. 39, 40(d)
- for providing information, 281; Memo 16-2 paras. 39, 40(d)

External charge

- defined, for importation of service from foreign branch, 217
- special rule for member of Lloyd’s association, 217.1(9)(e), (f)

Extinguishment of debt, 182

Extraction of natural resources, *see also* Mineral; Natural resource

- place of, constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)

Extra-curricular activities, supplies exempt, V-III-3

Extremity pump or intermittent pressure pump

- for use in treating lymphedema, zero-rated, VI-II-21.1; Memo 4-2 paras. 32, 33

Eye

- artificial, zero-rated, VI-II-10; Memo 4-2 para. 17
- glasses or contact lenses, zero-rated, VI-II-9; Memo 4-2 para. 15
- partly finished lenses or lens blanks and frames, VI-II-32

- laser surgery, V-II-5; Policy P-207
- wear, electronic correction of vision, zero-rated, VI-II-9.1

F

FCTIP, *see* Foreign Convention and Tour Incentive Program

FINTRAC

- electronic funds transfer information obtained under ITA, usable for GST/HST, 273.3
- provision of information by CRA to, for limited purposes, 295(5)(d)(viii)

FIP, *see* Financial institution’s percentage

FST, *see* Federal Sales Tax (FST)

FTF penalty, *see* Failure to file penalty

FTHB, *see* First-time home buyer

Face mask, zero-rated, VI-II.1-2, 3, 4

Face shield, zero-rated, VI-II.1-5

Face value

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Facility

- for emission, transmission or reception of telecommunication service
- effect on place of supply, 142.1(2)
- for providing nursing home or residential care, 259(1)“charity”
- health care, defined, V-II-1

Facsimile transmission, *see* Telecommunication service

Factory, constitutes permanent establishment,

123(1)“permanent establishment”(a)(i)

Failure, *see also* Fraud; Offences; Penalties

- to collect tax, offence, 329(1)
- to comply with conditions for filing separate returns, 239(3)(a)
- to comply with garnishment order, 317(7)
- to comply with legislation, generally, 329(2)
- to file return, offence, 326
- to file return when demanded, penalty, 283; TIB B-100
- to keep adequate records, 286(2)
- to make payment over \$10,000 electronically (from 2024), penalty, 280.12
- to pay tax
- offence, 329(1)
- seizure of chattels, 321(1)
- to pay tax when requested on suspicion of being about to leave Canada, seizure of chattels, 322(2)
- to provide foreign-based information or document, 292(8)
- to provide information, penalty, 284
- to remit instalments, interest, 280(2); TIB B-100; Memo 16-2 paras. 9–19
- to remit tax
- corporation’s directors liable, 323
- interest, 280(1); TIB B-100; Memo 16-2
- offence, 329(1); Memo 16-2 para. 75
- penalty where return filed late, 280.1; Memo 16-2 paras. 25–26; TIB B-100

Failure to file penalty, 280.1; TIB B-100; Info Sheet GI-024; Memo 16-2 paras. 25–26

Fair market value

- currency, where exceeds stated value, 123(1)“money”
- deemed acquisition at, capital real property, 206(2), (3)
- defined, 123(1); Memo 19-2-3 paras. 35–46; Policy P-165R
- new housing, rebate based on, 256; Memo 19-3-4 paras. 21–22
- non-profit housing, Policy P-165R
- supply for less than, 155
- supply of returnable container not at arm’s length, deemed to be at, 176(2)
- supply of used tangible personal property not at arm’s length, deemed to be at, 176(4) [repealed]; Memo 400-3-6
- tax calculated on, self-supply rules for real property, 191(1)–(4)
- transfer for consideration less than, not at arm’s length, liability of transferee, 325(1)
- undivided interest in property transferred by tax debtor, 325(1.1)

Fairness provisions, *see* Taxpayer Relief (formerly Fairness)

False statement (for non-resident e-commerce supplier)

- defined, 211.1(1)

False teeth, zero-rated, VI-II-11; Memo 4-2 para. 18

Farm livestock

- feed for, zero-rated, VI-IV-2
- feeding system and components, zero-rated, VI-VI-10; *Agriculture and Fishing Property (GST/HST) Regulations*, Sch:1(1)(g)(vi.1), (vi.2)
- zero-rated, VI-IV-1

Farmee

- defined, 162(4)

Farming, *see also* Agriculture and fishing, zero-rated

- business, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(m)
- defined
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
 - for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26
- property or service, *see* Farming property or service

Farming property or service

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(3)

Farmland, *see also* Agriculture and fishing, zero-rated

- held in joint tenancy, Policy P-183; Memo 19-5 paras. 76–97
- meaning of, Memo 19-5 para. 29
- sale of, exempt, V-I-9, V-I-10, V-I-11, V-I-12; Memo 19-5 paras. 20–40; Info Sheet GI-002
- sharecropping (lease for consideration based on share of production of crops), zero-rated, VI-IV-9; Memo 4-4 para. 35; Policy P-253
- transfer to related person and self as joint tenants, Policy P-109

Farmor

- defined, 162(4)

Farm-out agreement

- natural resources, 162(4)

- defined, 162(1)

Farm-out of resource property, Policy P-163 (obsolete)

Fax, *see also* Telecommunication service; Telecommunications facility

- ruling requests made to CRA by, Memo 1-4 paras. 24–25

Feathers, taxable, Memo 4-4 para. 2

Federal government

- employees abroad, deemed resident in Canada, 132(1)(d)
- obligation to collect GST, 122(a); TIB B-036; Memo 400-4
- obligation to pay GST, 122(a); TIB B-036; Memo 400-4
- rebate of all GST paid, *GST Federal Government Departments Remission Order*

Federal qualifying amount

- defined, *Public Service Body Rebate (GST/HST) Regulations* s. 2

Federal Sales Tax (FST)

- repeal of effective 1991, 118
- transitional rules, 117–121

Feed

- defined, for feedlot purposes, 164.1(1)
- for livestock or poultry, zero-rated, VI-IV-2, 10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2), (3)
- for rabbits, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2)(c)(ii); Finance news release 93-039
- mineral, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2)(a); Finance news release 93-039
- supplied by feedlot, zero-rated, VI-IV-2.1; Memo 4-4 para. 39

Feeding systems

- agricultural, zero-rated, VI-VI-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(vi.1)

Feeding utensils

- zero-rated as medical devices, VI-II-38; Memo 4-2 paras. 56, 57

Feedlot services

- calculation of consideration, 164.1(2); Memo 4-4 para. 39
- feed zero-rated, VI-IV-2.1; Memo 4-4 para. 39

Fees

- application, for license, quota or permit, V-VI-20(c)
- condominium, exempt, V-I-13; Memo 19-2-2 para. 21
- cooperative housing corporation, exempt, V-I-13.1; Memo 19-2-2 para. 21; Memo 19-2-4 para. 10
- corporate takeover, deemed commercial activity, 186(2); Memo 8-6 paras. 17–26
- dispensing prescription drugs, zero-rated, VI-I-4
- entry, competitive events, 188(3), (4)
- government, exempt, 189.1, V-VI-20
- imposed by federal or provincial legislation, included in consideration, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
- legal, *see* Lawyer: services of; Professionals and professional services
- natural resources, 162(1); Policy P-105R, P-110R
- professional, *see* Professionals and professional services
- tribunal, board or commission, exempt, V-VI-20(g)

Topical Index

Fees (*cont'd*)

- tuition, exempt, V-III-2, V-III-6, V-III-7, V-III-8, V-III-11, V-III-16; Memo 20-1, 20-2, 20-3

Feminine hygiene product

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
 - British Columbia, Sch. 4, s. 8 [repealed]
 - Nova Scotia, Sch. 2, s. 8
 - Ontario, Sch. 1, s. 8
- zero-rated, VI-II.1-1

Ferry services

- exempt (domestic), V-VIII-1; Memo 28-1 paras. 2–52; Memo 28-3 para. 36
- zero-rated (international), VI-VII-13; Memo 28-1 paras. 2–52; Memo 28-3 para. 42

Fertilizer

- applicator, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(viii.1); Finance news release 93-039
- meaning of, Policy P-235(obsolete); Memo 4-4 paras. 19–31
- production and marketing of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(h)
- zero-rated in bulk, VI-IV-5; Memo 4-4 paras. 18–31; Info Sheet GI-048

Fibre-optic transmission system, *see* Telecommunications facility

Fibre powdered mix

- not zero-rated, Policy P-240

Field sprayer

- zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(viii); Memo 4-4 Schedule

Filing

- electronically, *see* Electronic filing
- frequency, *see* Reporting period
- joint returns, 228(7)
- of forms, *see* Election (that can be made); Return

Film, *see also* Place of amusement

- direct cost of, defined, V-VI-1 [repealed]

Final recipient

- defined, for HST place of supply rules, *New Harmonized Value-added Tax System Regulations* s. 2

Finance, Department of

- communication of information to, 295(5)(d)(i)

Financial institution, *see also* Financial service(s); Listed financial institution

- acquisition of a business, change-in-use rules, 205(4)–(5)
- allocation of input tax credits, 141.02
- objection by, 301(1.21)
- allocation of tax between provinces, 225.2; TIB B-083R, *see also* Selected listed financial institution
- amalgamation involving, 141.02(4), 149(2), 205(6)
- annual information return, *see* information return (below)
- bad debt on accounts receivable purchased within corporate group, 231(2)
- bank, list of products and services, Memo 17-2

- becoming, change-in-use rules, 205(2)
- capital property of
 - personal property, 204, 205
 - real property, 206(2)–(5)
- ceasing to be, change-in-use rules, 205(3)
- credit union, Memo 17-8
- *de minimis*, 149(1)(b); Memo 17-7
- deemed, following election for exempt supplies, 151
- defined, 123(1), 149; Memo 300-4-7; Memo 17-6, 17-7
- election re automobile and aircraft benefits to employees, additional tax, 173(3)(c)
- exports of services zero-rated, VI-IX-1, 2
- GST treatment of products and services, Memo 17-2
- goodwill, sale of, 167.1
- HST special calculation, *see* Selected listed financial institution
- importation rules, 217.1–220; TIB B-095
- information return required annually, 273.2(1)
 - penalty for wrong or missing information, 284.1
- input tax credit allocations, 141.02; Memo 700-5-1
- interference with remittance of tax, 323.1 (draft)
- lease payments redirected to, remittance of tax, Policy P-131R
- listed, *see* Listed financial institution
- meaning of “exclusive” and “all or substantially all” for, 123(1)“exclusive”, 141(1)–(4)
- multi-province, *see* Selected listed financial institution
- registered pension plans and RRSPPs
 - rebate to, 261.01; TIB B-XX4
 - whether an SLFI, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 13, 3(f)
- remittance over \$10,000 required to be made electronically through, 278(3); Memo 7-5 para. 35
- selected listed, *see* Selected listed financial institution
- services exempt, 123(1)“financial service”, V-VII; Memo 17-2
- trust company, list of products and services, TIB B-057; Memo 17-2
- windup into,
 - change-in-use rules, 205(7)
 - input tax credit apportionment after, 141.02(5)

Financial institution’s percentage

- defined
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 19, 22–27
 - bank, s. 25
 - corporation, s. 23
 - deferred profit sharing plan, s. 35
 - employee benefit plan, s. 37
 - employee life and health trust, s. 37
 - employee trust, s. 37
 - employees profit sharing plan, s. 35
 - exchange-traded fund, ss. 33, 34
 - individual, s. 22
 - insurer, s. 24
 - investment plan, ss. 28–32
 - non-stratified investment plan, ss. 29, 30, 34, 70
 - stratified investment plan, ss. 29, 30, 33, 69
 - loan corporation, s. 25

Financial institution's percentage (*cont'd*)

- • • pension entity, s. 35
- • • qualifying partnership, s. 26
- • • registered supplementary unemployment benefit plan, s. 37
- • • retirement compensation arrangement, s. 35
- • • trust or loan company, s. 26

Financial instrument

- certificate evidencing, no tax on importation
- • no GST on importation, VII-10
- • no HST on bringing into participating province, X-I-17
- defined, 123(1); Memo 17-1
- issue, processing, etc. of, constitutes financial service, 123(1)“financial service”(d)

Financial revenue

- defined, 149(1)(b), 149(4.01)

Financial service(s), GST 700, *see also* Financial institution; Insurance

- arranging for, 123(1)“financial service”(l); Policy P-239 Example 7
- automated bank machine, Info Sheet GI-006
- barter exchange network activities excluded, 181.3(6)
- capital property used in supply of, 198
- clearing services, *see* Clearing and settlement services
- combined supply including, 139
- deemed made, by tax refund discounter, 158(b)
- defined, 123(1); *Financial Services and Financial Institutions (GST/HST) Regulations*; TIB B-017, B-057, B-105; Memo 17-1-1, 17-2, 17-2-3
- • amendments in 2010, TIB B-105
- election to deem intra-group supplies to be, 150
- excluded from definition of “commercial service”, 123(1)“commercial service”(b); Policy P-151
- excluded from small supplier threshold, 148(1), 148(2)
- exempt, V-VII
- exported, zero-rated, VI-IX; Memo 300-3-9
- Harmonized Sales Tax (HST), TIB B-083R, *see also* Selected listed financial institution
- insurer, of, Memo 17-2-3
- investment dealer, of, Memo 17-1-1
- membership supplied with share, deemed not to be, 140
- mutual fund trailer commission servicing fees, Policy P-119
- non-financial institution, of, 185, 198
- of individual, 185(2)
- pawnbrokers, Policy P-129
- redemption of coupon, deemed not to be, 181(1)
- settlement services, *see* Clearing and settlement services
- stockbroker, of, Memo 17-1-1
- trust company, of, TIB B-057
- zero-rated, VI-IX
- • excluded from small supplier threshold, 148(1)(a), (2)(a); Policy P-035

Fines, *see* Offences; Penalties

Finished inventory

- defined, for export distribution centres, 273.1(1)
- percentage total value added, 273.1(3)

- percentage value added attributable to non-basic services, 273.1(2)

Fire commission, may apply to be municipality, 123(1)“municipality”(b); TIB B-046

Fire department, *see* Para-municipal organization

Fire hydrant, relocation of, exempt, V-VI-21, Policy P-177R

Fire protection service supplied to government or municipality, V-VI-20(g)

Firewood, *see* Wood

First buyer (of continuous transmission commodity)

- defined, VI-V-15.1

First home savings account

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(iv.2)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)

First Nations, *see* Indians and Indian bands

First seller (of continuous transmission commodity)

- defined, VI-V-15.1

First supplier (of tour package)

- deemed, HST transitional rule, 163(2.2)
- defined, 163(3)

First-time home buyer

- defined, 123(1)
- Nova Scotia new housing rebate limited to, 254(2.1)(b)(i), 254.1(2.1)(b)(i), 255(2.1)(b)(i), 256(2.1)(c)(i)
- rebate to
 - • on building new home, 256(2.1)
 - • on buying co-op housing unit, 255(2.1)
 - • on buying new home, 254(2.1)
 - • • without buying land, 254.1(2.1)
 - • restrictions on rebate, 262–263.4
 - • • no rebate if purchase agreement replaces a pre-May 27/25 agreement, 263.4
 - • • only one rebate per person or couple in lifetime, 263.3

First use

- defined, for new residential housing rebate, 256.2(1)

First variant year

- defined, 236.5(1)(a)

Fiscal month, Memo 500-2-1

- as reporting period, 245(2)(b), 246
- • election for HST transitional year, 363.1(a), (b)(i); *New Harmonized Value-added Tax System Regulations* s. 57
- chosen by registrant, 243(2); GST Form 71
- • criteria for acceptance by CRA, Policy P-008
- defined, 123(1), 243(2)
- determination by Minister, 243(4)

Fiscal quarter, Memo 500-2-1

- as reporting period, 245(2)(c), 247, 249(2)
- • election for HST transitional year, 363.1(b)(ii), *New Harmonized Value-added Tax System Regulations* s. 57(b)(ii)
- chosen by registrant, 243(1); GST Form 71

Topical Index

Fiscal quarter (*cont'd*)

- defined, 123(1), 243(1)
- determination by Minister, 243(4)

Fiscal year, Memo 500-2-1

- as reporting period, 245(2)(a), 248, 249(1)
- • automatic for new registrants, 245(2)(a)(ii); TIB B-072
- • instalments required, 237; Memo 500-2-1
- defined, 123(1), 244; Policy P-068
- • for segregated fund or investment plan that is SLFI, 244.1
- partner, of, 244(2)
- to be calendar year, election, 244(1)
- to be fiscal period of business, election, 244(2)

Fishing, *see also* Agriculture and fishing, zero-rated

- bait, *see* Bait
- equipment, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2(2), (3); Info Sheet GI-049
- fish, zero-rated, VI-III-1, VI-IV-8; Memo 4-3, para. 5, 4-4 para. 34; Info Sheet GI-049
- fish eggs, for hatching, zero-rated, VI-IV-4; Memo 4-4 para. 17; Info Sheet GI-049
- licence
 - • commercial, not taxed, 162(1); Policy P-105R, P-110R
 - • consumer, taxable, 146(b), (c), V-VI-20(j)
- marine animals, zero-rated, VI-IV-8; Memo 4-4 para. 34
- mounts, Info Sheet GI-047
- nets and equipment, zero-rated, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2(2), (3); Info Sheet GI-049
- package, whether eligible for non-resident rebate, Info Sheet GI-046
- vessel, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2(1); Info Sheet GI-049
- zero-rating, VI-IV; Memo 4-4

Fixed place of business

- meaning of, Policy P-208R

Fixtures, jigs, molds, dies and tools

- supplied to non-resident, zero-rated, VI-V-14; Memo 4-5-2 paras. 46, 47

Flavoured ice waters, taxable, VI-III-1(j); Memo 4-3 paras. 71-73

Flax seed, zero-rated, VI-IV-3; Memo 4-4 para. 15

Flight instruction, whether exempt, V-III-8; Memo 20-4

Flights, *see* Charter flights; Passenger transportation service

Floating home

- British Columbia HST, Info Sheet GI-081
- constitutes personal property for certain rules, 142(3)(a), 220.01, VI-V-24, IX-1-2; Memo 4-5-2 para. 50; Memo 19-1 paras. 48-50
- constitutes real property, 123(1)“real property”(c)
- constitutes residential complex, 123(1)“residential complex”(e)
- constitutes residential unit, 123(1)“residential unit”(a)
- construction of, timing rule, 190.1(1)
- defined, 123(1); Memo 19-2 paras. 7-8
- excluded from FST new housing rebate, 121(1)“specified single unit residential complex”

- mooring facilities, right to use exempt, V-I-13.2; Memo 19-2-2 para. 22
- new housing rebate, 254(2), 256(2.2)
- Ontario HST, Info Sheet GI-082
- PEI HST, Info Sheet GI-145
- parking space leased to owner or occupant, V-I-8.1(c); Memo 19-2-2 para. 20
- removed from HST province, rebate of provincial tax, 261.1; TIB B-080
- substantial renovation of, timing rule, 190.1(2)
- supplier of, 123(1)“builder”(c)
- used, no HST, X-I-25
- wharf, right to use exempt, V-I-13.2; Memo 19-2-2 para. 22

Floor space, prescribed for new housing rebate,

121(1)“estimated federal sales tax”; *Federal Sales Tax New Housing Rebate Regulations*; TIB B-016

Flowers

- supplied by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(a)
- taxable, Memo 4-4 para. 2

Fluoroscopy, *see* Radiological services

Fodder crops, zero-rated, VI-IV-2; Memo 4-4 para. 9; Info Sheet GI-107

Foliage, taxable, Memo 4-4 para. 2

Fondue chocolate, Policy P-079R

Food, *see also* Meals; specific names of foods that are not zero-rated

- allowance or reimbursement for, Memo 9-3 para. 65; Memo 9-4 para. 38; Memo 400-3-3
- and Drugs Act and Regulations, drugs listed under, *see* Drugs
- basic groceries, zero-rated, VI-III-1; Memo 4-3
- expenses, input tax credit limited to 50%, 236(1); Memo 8-2 paras. 50-67
 - • exception for charities, 236(2)
 - • special rule for long-haul truck drivers, 236(1)(b)(ii)
- expenses, Ontario/BC HST input tax credit denied to large business, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(h)
- gift basket, whether zero-rated, Memo 4-3 paras. 163-164
- prepared, *see* Prepared food
- supplied by public sector body
 - • for poor, aged, disabled, etc., exempt, V-V.1-4, V-V.1-5.2, V-VI-14, V-VI-15
- supplied by school authority
 - • in extra-curricular activities, exempt, V-III-3
 - • in school cafeteria, exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; Memo 20-5; TIB B-026
- supplied to educational institution, exempt, V-III-14; Memo 20-5
- supplied to hospital, exempt, V-II-11
- zero-rated, rules and exceptions, VI-III-1; Memo 4-3

Food and Drugs Act and Regulations, drugs zero-rated, VI-I-2

Foot

- artificial, zero-rated, VI-II-22; Memo 4-2 para. 38
- crippled, appliance made to order, zero-rated, VI-II-24; Memo 4-2 para. 40

Footwear

- children's, provincial point-of-sale rebate, *see* Children's clothing
- for person with crippled or deformed foot, zero-rated, VI-II-24.1; Memo 4-2 paras. 41, 42

Forage mixture, zero-rated, Memo 4-4 para. 13

Forces, *see* Armed forces

Foreign bank, *see* Authorized foreign bank

Foreign bank branch

- conversion of subsidiary to, 167.11
- defined, 167.11(1)
- permitted to register for GST, 240(3)(e)

Foreign carrier, supplies to, zero-rated, VI-V-2, 2.1; Memo 4-5-2 paras. 21–25; Memo 4-5-3 paras. 27–31; Policy P-076

Foreign convention, *see* Convention: foreign

Foreign Convention and Tour Incentive Program

- domestic conventions, no tax on admission to non-resident, 167.2; Info Sheet GI-027
- foreign convention rebates
 - paid to sponsor by organizer, 252.4(2); Info Sheet GI-031
 - rebate to sponsor, 252.4(1), (2); Info Sheet GI-029
 - rebate to non-resident exhibitor, 252.3; Info Sheet GI-028
 - rebate to unregistered organizer, 252.4(3); Info Sheet GI-030
- rebate to non-resident tour operator [before 2018], 252.1(3); Info Sheet GI-033
- rebate to non-resident purchasing tour package [before 2018], 252.1(2); Info Sheet GI-032

Foreign currency, value of consideration expressed in, 159; Memo 3-6

Foreign government

- aircraft operated for, supplies to carrier zero-rated, VI-V-2(b); Memo 4-5-2 paras. 21–25; Memo 4-5-3 paras. 27–31
- communication of information to permitted, 295(5)(b)
- diplomats of, *see* Diplomats
- ship operated for, supplies to carrier zero-rated, VI-V-2(b); Memo 4-5-2 paras. 21–25; Memo 4-5-3 paras. 27–31
- tourist literature imported by, no tax on importation
 - no GST on importation, VII-3(a)
 - no HST on bringing into participating province, X-I-12(a)
- visiting forces of, *see* Visiting forces

Foreign indicator

- defined, for non-resident e-commerce, 211.11(2)(b)

Foreign university

- whether a “university”, Memo 20-3

Foreign-based information or document

- defined, 292(1)
- failure to provide, 292(8)
- requirement to provide, 292(2)

Forestry products or resources, right to, 146(c), 162, V-VI-20(k); Policy P-110R

Forfeiture of deposit, 182

Forgiveness of debt

- retransfer of security interest, not a supply, 134; Policy P-115, P-120, P-122

- under *Companies' Creditors Arrangement Act*, treated as bad debt, Policy P-084R

Form

- false statement in, penalty, 285
- prescribed, *see* Prescribed: forms

Former spouse

- defined, 123(1)

Formulas

- negative amounts in, 125
- run amok, 123(1)“basic tax content”, 363(2)

Formulated liquid diet product

- zero-rated, Memo 4-3 paras. 160–161

Foster care service, in Ontario, Info Sheet GI-123

Foundations for mobile homes, Policy P-070R

Fox, taxable, Memo 4-4 para. 7

Fraction, *see* Consideration: fraction; Tax: fraction

Fractions of a cent (of tax), 165.2(2)

Frames

- for prescription eyeglasses, zero-rated, VI-II-32

Franchise

- fees, normally taxable [no exempting provision]
- sale of, whether taxable, 167(1), (1.1); Memo 14-4 paras. 21–23

Fraud, *see also* Offences; Penalties

- no time limit for reassessment, 298(4)(b)

Free supplies

- exempt, V-V.1-5, V-VI-10
- made to further or promote another endeavour, 141.01(4); Memo 8-3 para. 30

Freedom of information legislation

- fees paid to government or municipality under, exempt, V-VI-20(f)

Freight forwarders

- services provided to non-resident, zero-rated, VI-VII-12; Memo 28-2 paras. 91–98

Freight transportation service, VI-VII; Memo 28-2; TIB B-055, *see also* Carrier

- declaration by shipper for zero-rating, VI-VII-7(a); Memo 28-2 Appendix
- defined, VI-VII-1(1), IX-VI-1; Memo 28-2 para. 15; Policy P-050 (obsolete)
- dump truck operators and gravel pit owners, Policy P-157; Memo 28-2 paras. 54–55
- HST on
 - destinations in two provinces, 136.3; Memo 28-2 para. 78
 - place of supply, *see* Place of supply: province
 - transitional rules, 359; TIB B-077
- inbound (to Canada), zero-rated, VI-VII-8, 9, 10; Memo 28-2 paras. 68–71
- incidental services relating to, Memo 28-2 paras. 27–39, 53
- included in price of goods, 138; Policy P-159R1, P-160R
- interline settlements, zero-rated, VI-VII-11; Memo 28-2 paras. 44–62

Topical Index

Freight transportation service (*cont'd*)

- international carrier, sale of fuel to zero-rated, VI-V-2, 2.1; Memo 4-5-2 paras. 21–25; Memo 4-5-3 paras. 27–31; Policy P-006, P-076
- international freight forwarding, zero-rated, VI-VII-12; Memo 28-2 paras. 91–98
- international shipping corporation, deemed non-resident, 132(5)
- loading services, Memo 28-2 paras. 22, 24, 30
- outbound (from Canada), zero-rated, VI-VII-6, 7; Memo 28-2 paras. 63–67
- packing services, Memo 28-2 paras. 31–32
- person who supplies, 123(1)“carrier”
- provided by subcontracted carrier, VI-VII-11; Memo 28-2 paras. 44–62
- reload centre, services at, Memo 28-2 paras. 21–22; Policy P-050
- separate supplies, deemed, 136.3; Memo 28-2 para. 78
- shunting services, Memo 28-2 para. 23
- stevedoring, Memo 28-2 paras. 24–25
- towing services, Memo 28-2 para. 6
- water, exempt, V-VI-23; Info Sheet GI-011

French language instruction, exempt, V-III-11; Memo 20-7

Frequency of filing, *see* Reporting period

Freshwater animals, zero-rated, VI-IV-8; Memo 4-4 para. 34

Fringe benefits, 170, 173; Memo 9-1

Frozen ices, taxable, VI-III-1(j); Memo 4-3 paras. 71–73

Frozen pudding, single serving taxable, VI-III-1(k), (o)(v); Memo 4-3 para. 74

- whether packaged/sold in single servings, Policy P-213

Frozen yoghurt, single serving taxable, VI-III-1(k), (o)(v); Memo 4-3 paras. 74–84

Fruit

- bars, taxable, VI-III-1(l); Memo 4-3 paras. 85–86
- coated with chocolate, sugar, etc., taxable, VI-III-1(e); Memo 4-3 paras. 45–54
- drinks and fruit juices, *see* Beverages
- drops, taxable, VI-III-1(l); Memo 4-3 paras. 85–86
- picker or harvester, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(b)(vii); Finance news release 93-039
- prepared platters of, taxable, VI-III-1(o.3); Memo 4-3 paras. 114–118
- rolls, taxable, VI-III-1(l); Memo 4-3 paras. 85–86
- snack foods, not-zero-rated, VI-III-1(l); Memo 4-3 paras. 85–86
- zero-rated, generally, VI-III-1

Fuel

- British Columbia HST
 - point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 4, s. 10 [repealed]
- excise tax on, I-9, I-9.1; Memo 800-1
- rates of, historical list, Memo 800-4
- transportation rebate program, 68.4; Memo 800-1 paras. 21–23
- excluded from non-resident business rebate for goods exported, 252(1)(c)
- export of, evidence of, Memo 4-5-2 Appendix A.2.B

- FST inventory rebate, *Federal Sales Tax Inventory Rebate Regulations* ss. 3(b), (c), 4(a)B(i)
- provided to registered carrier for use in international transportation, zero-rated, VI-V-2.1; Memo 4-5-2 paras. 24, 25; Policy P-006
- provided to unregistered foreign carrier, zero-rated, VI-V-2; Memo 4-5-3 paras. 27–31; Policy P-076

Fuel-inefficient vehicle

- excise tax on, I-6

Fulfillment warehouse, *see also* Qualifying tangible personal property supply

- required to notify CRA of sales by non-residents, 211.24
- sales through, non-resident required to register for GST/HST, 211.22(2)

Functional relationship

- between imported goods and commercial service, Policy P-151

Funding by government

- effect on input tax credit eligibility, 141.01(1.2); Memo 8-1 paras. 28–30
- government funding, defined
 - of a particular person, *Public Service Body Rebate (GST/HST) Regulations* s. 2
 - of a residential complex, 191.1(1)
- included in gross revenue calculation for charities' small supplier threshold, 148.1(1)(a)(ii)
- is not a supply, 123(1)“supply”
- non-profit organization, for rebate, 259(1)“percentage of government funding”, 259(2); *Public Service Body Rebate (GST/HST) Regulations* s. 3; TIB B-025
- public college, 123(1)“public college”(a); Memo 20-2
- subsidized housing, self-supply calculation, 191.1
- transit authority, V-VI-1“transit authority”(b)(i)

Fund-raising

- activities by charity, exempt, V-V.1-3
- event
 - charity, whether exempt, V-V.1-2, V-VI-2(m)(iii)
 - donation included in consideration for supply, V-V.1-2, V-VI-3, 18
- excluded from exemption for supplies for relief of poverty or distress, V-V.1-5.2, V-VI-14
- sales by volunteers, exempt, V-V.1-3, V-VI-3.1, V-VI-4

Funeral services (prepaid), *see also* Burial

- defined
 - for GST 1997 transition, 344(1)
 - for HST 1997 transition, 360(1)
 - for HST 2010 transition, *New Harmonized Value-added Tax System Regulations* s. 47(1)
 - for HST 2013 transition, *New Harmonized Value-added Tax System Regulations* s. 58.29(1)
 - Nova Scotia 2010 transition, *Nova Scotia HST Regulations* s. 1(1)
- timing of GST application, TIB B-091
- transitional rules
 - GST, 344
 - HST (1997), 360; TIB B-077
 - HST (2010), *New Harmonized Value-added Tax System Regulations* s. 47; Info Sheet GI-074
 - Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 19(3)(g)

Funeral services (prepaid) (*cont'd*)

- • PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.29; Info Sheet GI-142
- • substitution of supplier, Policy P-071R (obsolete)

Fungible property

- for drop-shipment rules, 179(7.1)

Fur and animal hides, taxable, Memo 4-4 para. 2

Fur-bearing animals, taxable, Memo 4-4 para. 7

Furniture

- not considered part of mobile home, 123(1)“mobile home”

Futures contract, constitutes financial instrument, 123(1)“financial instrument”(f)

Fyber

- not zero-rated, Policy P-240

G

GAAR, *see* General anti-avoidance rule

GST application rulings, Memo 1-4

GST Credit, *see* *Income Tax Act* s. 122.5 (not a GST measure)

GST-extra or GST-inclusive, *see* Tax-extra or tax-inclusive pricing

GST/HST NETFILE, *see* Electronic filing

Gallery, *see* Art gallery

Gambling, *see* Bets

Game of chance, Memo 500-6-10, *see also* Bets; Competitive event

- betting on, 187
- defined, 123(1)
- non-commercial, admission exempt, V-V.1-6, V-VI-5
- prescribed registrant (lottery corporation), supplies by, 188(5); *Games of Chance (GST/HST) Regulations*; TIB B-018
- prizes paid out, 188(1)
- • excluded from small supplier threshold calculation, 148
- supply of right to play in, by charity, whether exempt, V-V.1-1(i), V-V.1-3(c), V-VI-3.1(c), V-VI-2(k), 5.11; *Games of Chance (GST/HST) Regulations* s. 4; TIB B-018

Games and toys, holiday relief from GST 2024–25, VI-XI

Gaming activity

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Gaming machine

- certain supplies not taxed, 188.1(4)(a.1), (a.2)
- defined, 188.1(1)
- specified gaming machine supply, defined, 188.1(1)

Garbage collection services

- exempt, V-VI-20(h)
- meaning of, Policy P-199R

Garnishment (of amounts payable to tax debtor), 317; Memo 500-3-3

- province, amounts payable by, 317(12)

Gas

- natural, *see* Continuous transmission commodity; Natural gas
- petroleum, *see* Gasoline
- storage charges, Policy P-074

Gasoline, *see also* Fuel

- British Columbia HST
- • defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- • point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 4, s. 10 [repealed]
- excise tax on, I-9; Memo 800-1
- • rates of, historical list, Memo 800-4
- • refund of, 68.16; Memo 800-1 paras. 19–20
- excluded from non-resident business rebate for goods exported, 252(1)(c)

Gastro-intestinal tube

- zero-rated as medical device, VI-II-5.2; Memo 4-2 para. 10

Gay couples, *see* Common-law partner

Geese

- down, taxable, Memo 4-4 para. 2
- zero-rated, VI-IV-1; Memo 4-4 para. 5

Gelatine

- flavoured, taxable in single servings, VI-III-1(n); Memo 4-3 para. 27
- salad, whether taxable, VI-III-1(0.1); Memo 4-3 paras. 105, 108

General anti-avoidance rule, 274; TIB B-045; Memo 16-4

General retail sales tax rate

- defined, *Taxes, Duties and Fees (GST/HST) Regulations* s. 2(1)

General sales tax rate

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Generation of electricity

- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(e)

Gift, *see also* Donation

- basket of food, whether zero-rated, Memo 4-3 paras. 163–164
- certificate
- • meaning of, Policy P-202
- • used as consideration, 181.2
- constitutes supply, 123(1)“supply”
- from non-HST province to HST province, under \$60, no HST, X-I-6
- from outside Canada, non-taxable up to \$60, VII-1, *Customs Tariff* 98.16
- non-arm’s length, deemed fair market value, 155
- to charity or political party
- • excluded from consideration for supply, V-V.1-2, V-VI-3, 18
- • included in gross revenue calculation for small supplier threshold, 148.1(1)(a)(i)
- to performer or athlete, effect on exemption for supply of admission to event, V-VI-11

Ginger ale, *see* Carbonated beverages

Gingerbread houses

- zero-rated, Memo 4-3 para. 45 (footnote)

Ginseng, taxable, VI-III-1; Memo 4-3 para. 150

Glasses and contact lenses, zero-rated, VI-II-9; Memo 4-2 para. 15

Goats, zero-rated, VI-IV-1; Memo 4-4 para. 5

Topical Index

Gold bars, *see* Precious metal

Golf club securities, Policy P-098R

Goods, *see also* Personal property; Tangible personal property

- damaged or defective, rebate after importation, 215.1(1)
- defined to follow *Customs Act*, 123(1)
- delivered in participating province, HST applicable, IX-II-1; TIB B-077
- exported, *see also* Exports
 - by non-resident business, rebate for, 252
 - from HST province, rebate, 261.1; TIB B-080
 - supply outside Canada, not taxed, 142(2)(a), 165(1); Policy P-078R
 - zero-rated, VI-V
- for use in commercial activity, no HST, X-I-22
- HST on, *see* Harmonized Sales Tax
- held in bond by Canada Customs
 - supply of, 144
 - transportation of, VI-VII-1(1)“place outside Canada”, VI-VII-6, 8, 9, 10
- importation of, tax on, 212–216; Memo 300-8
 - in non-HST province by HST resident, rebate, 261.2
 - input tax credit, 169(1), 169(2)
 - provincial portion of HST, 212.1, 220.06; TIB B-079, TIB B-081, B-XX5
- in inventory, FST rebate for (transitional), 120(2)
- in transit, not subject to HST, 220.03
- no FST after 1990, 118(1)
- non-taxable importations, 213, Sch. VII
- not expected to be sold, no FST inventory rebate, 120(2.1)
- processing for non-resident, 213.2, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
- removed from participating province, rebate, 261.1; TIB B-080
- returned after 1990, transitional rule, 337(9) [repealed]; TIB B-034
- returned after importation on consignment, rebate, 215.1(2)–(3)
- seizure of for non-payment of tax, 321, 322
- tax on
 - on bringing goods into HST province from non-HST province, 220.05; TIB B-079, B-XX5
 - on importation from outside Canada
 - federal tax, 212
 - provincial tax, 212.1, 220.06, 349(3); TIB B-081, B-XX5
- taxable supply of, 165(1)
- tax-paid, defined (for FST rebate), 120(1)
- transitional rules for HST, *see* Transitional rules (HST)

Goods and services tax, *see* everywhere

Goods and Services Tax Credit, *see* *Income Tax Act* s. 122.5 (not a GST measure)

Goodwill

- sale of
 - excluded from sales for reporting period frequency, 249(1)(a)A, 249(2)(a), (b)
 - excluded from sales for small supplier threshold, 148(1)(a), (2)(a)
 - whether taxable, 167.1; Memo 14-4 para. 26

Government, *see also* Municipality; Provinces and provincial law; Public sector body

- capital personal property, sale of, 200(4)
- constitutes public sector body, 123(1)“public sector body”
- deemed not non-profit organization, 123(1)“non-profit organization”
- defined, 123(1)
- excluded from acting as operator in joint venture election, 273(1.1)
- excluded from non-profit organization status, 123(1)“non-profit organization”
- federal, *see* Federal government
- fees, exempt, 189.1, V-VI-20
- foreign, *see* Foreign government
- funding, *see* Funding by government
- obligations to pay and collect tax, 122; *Specified Crown Agents (GST/HST) Regulations*; TIB B-006, B-036
- organization, prescribed provincial, 259(1)“non-profit organization”
- projects with U.S., *Joint Canada-United States Government Projects Remission Order*
- provincial, application of GST, 122; TIB B-006; Memo 400-4; Memo 18-2
- rebate of GST paid, *GST Federal Government Departments Remission Order*
- sale of capital personal property, 200(4)
- services, exempt, V-VI-20, 21, 22, 23
- subsidized housing, calculation of self-supply tax, 191.1
- supplies by
 - exempt, V-VI-4, 5, 8–15, 19–24
 - standard services, exempt, V-VI-20, 21, 22, 23
 - taxed, 146

Government entity

- defined, re disclosure of confidential information, 295(1)

Governor General, supplies for use of, zero-rated, VI-VIII-1 [repealed]

Grain handling or processing equipment, zero-rated, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(f); Memo 4-4 Schedule

Grains, when zero-rated, VI-IV-2; Memo 4-4 para. 9; Info Sheet GI-107

Grandfathered residence

- for HST, 351(1), (2)

Grandfathering dates

- Harmonized sales tax (HST)
 - 1997 implementation, 348; TIB B-077
 - 2010 implementation (Ontario, BC)
 - residential property, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 48(1)“qualifying date”, 51(1), 52(1), 53(1)
 - 2013 implementation (PEI)
 - residential property, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 58.04(1), 58.05(1), 58.06(1)
 - instalment sales — October 31, 1989, 118(3)–(5)
 - leases
 - automobiles — December 31, 1990, 340(3)(a)
 - general — August 7, 1989, 340(6), (7)

Grandfathering dates (*cont'd*)

- health care equipment — December 31, 1990, 340(3)(b)
- newspapers and magazines — December 31, 1990, 337(4)
- property delivered before 1991 — April 30, 1991, 337(1)
- residential property — October 13, 1989, 336(2)–(5)
- services
 - performed after 1990 — August 31, 1990, 341(3)
 - performed before 1991 — April 30, 1991, 341(1), (2)
- subscriptions — December 31, 1990, 337(4)

Granola products, when zero-rated, VI-III-1(h); Memo 4-3 paras. 46, 62–65; Info Sheet GI-021

Grantor

- defined, 191.1(1); *Public Service Body Rebate (GST/HST) Regulations* s. 2

Grants by government, *see* Funding by government

Grape juice, *see* Juice: grape

Gratuities

- not taxed where voluntary, 153 (Q & A)

Gravel

- constitutes mineral, 123(1)“mineral”
- pit owners, dump truck operator charges not interlining, Policy P-157 (obsolete); Memo 28-2 paras. 54–55
- taxable, Memo 4-4 para. 2

Grazing land, lease of, election, 211(1); Memo 4-4 paras. 37–38; *Non-Profit Grazing Associations (GST/HST) Remission Order*

Gripping device, designed for disabled persons

- zero-rated, VI-II-38; Memo 4-2 paras. 56, 57

Groceries

- defined
 - basic groceries, *Streamlined Accounting (GST/HST) Regulations* ss. 2(1), 15(1)
- simplified accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations* ss. 3–10 [repealed]; Memo 600-1
- zero-rated, VI-III; Memo 4-3

Gross compensation

- defined, 285.1(1), (12)(c)

Gross entitlements

- defined
 - for tax-debt avoidance penalty, 285.03(1)
 - for third-party penalty, 285.1(1)

Gross negligence penalty, 285

Gross revenue

- defined
 - for charity small supplier threshold, 148.1(1)
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 16(1), 20(a)

Ground lease, *see* Land: lease of

Group care (residential), in Ontario, Info Sheet GI-123

Group insurance

- arranging for, meaning of, Policy P-239 Example 7
- policyholder in corporate group, premiums paid to, Policy P-161 (obsolete), P-182R

Group registration, *see also* Registration (for GST/HST)

- group of selected listed financial institutions, 241(1.1)–(1.2)

Groups of individuals

- application for non-resident rebate for accommodation, 262(3)

Guarantee, *see also* Construction: bond; Warranty

- in respect of financial instrument, 123(1)“financial instrument”(h), 123(1)“financial service”(e); Memo 17-1 para. 41

Guardian, *see* Receiver

Guide dog, supply of and training individual to use

- zero-rated, VI-II-33, VI-II-33.1 [repealed]; Memo 4-2 paras. 49, 50

Guitar lessons, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; Memo 20-6; TIB B-014

Gum (chewing), taxable, VI-III-1(e); Memo 4-3 para. 45

Gumball machines, calculation of tax, 165.1(2)

H

HST, *see* Harmonized Sales Tax

Hamlet, *see* Municipality

Hand, artificial, zero-rated, VI-II-22; Memo 4-2 para. 38

Handicapped, *see* Disabled person or disabled individual

Handling charges

- on certain non-GST-taxable importations, VII-3, 5
- on certain non-HST-taxable bringing into HST province, X-I-12, 14

Harbour authorities, Info Sheet GI-008

Harmonization date

- defined, 123(1)

Harmonized provinces

- defined, for 2013 PEI transitional rules, *New Harmonized Value-added Tax System Regulations* s. 38(1)

Harmonized Sales Tax

- application of, *see* Place of supply: province
- bringing into participating province, *see* Bringing into a participating province
- double taxation, relief from, 261.1, 261.2; TIB B-080
- exemptions, Sch. X; TIB B-081
- financial institution rules, *see* Selected listed financial institution
- freight transportation service, 136.3; Memo 28-2 paras. 74–77
- goods for use in commercial activity, X-I-22
- goods not subject to tax, Sch. X; TIB B-081, *see* Point of sale rebates: HST provincial portion
- imposition of
 - federal portion, 165(1), 212, 218
 - provincial portion, 165(2), 212.1, 218.1, 220.05–220.08; TIB B-079, TIB B-081, B-XX5
- intangible property for use in commercial activity, X-II-1
- non-taxable goods, *see* Point of sale rebates: HST provincial portion
- place of supply rules, *see* Place of supply: province
- point of sale rebates, *see* Point of sale rebates: HST provincial portion
- provinces applicable, *see* Participating province

Topical Index

Harmonized Sales Tax (*cont'd*)

- rate, *see* Tax rate (for HST provinces)
- rebate of provincial portion, TIB B-080, *see* Point of sale rebates: HST provincial portion
- goods imported in non-HST province by HST resident, 261.2
- goods removed from participating province, 261.1; TIB B-080
- intangible property not for use in participating province, 261.3; TIB B-080
- new housing (Nova Scotia), 254(2.1), 254.1(2.1), 255(2.1), 256(2.1); Memo 19-3-8
- new housing (Ontario), *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 40–47
- public service bodies, 259(3)(b), 259(4)(b)
- service not for use in participating province, 261.3; TIB B-080
- regulations, 277.1
- self-supply rules, 220.05–220.08; TIB B-079, B-XX5
- assessment, 296(1)(b), 298(1)(d.1)
- service for use in commercial activity, X-II-1
- temporary input tax credit recapture (Ontario/BC), 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 26–38
- tour packages
- Ontario/BC, Info Sheet GI-071
- PEI, Info Sheet GI-143
- transitional rules, *see* Transitional rules (HST, 1997); Transitional rules (HST, 2010); Transitional rules (HST, 2013) in PEI
- whether applies, *see* Place of supply: province

Harrows, zero-rated, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c)(xii); Memo 4-4 Schedule

Harvesting

- equipment, zero-rated, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(b); Memo 4-4 Schedule
- services, taxable, Memo 4-4 para. 3

Hawaii, air travel to zero-rated, VI-VII-1(1)“taxation area”, VI-VII-3(a); Memo 28-3 para. 18

Hay, when zero-rated, VI-IV-2; Memo 4-4 paras. 9, 14.1; Info Sheet GI-107

- quantities larger than ordinarily sold to consumers, Memo 4-4 para. 14.1

Haying equipment, zero-rated, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(e); Memo 4-4 Schedule

Head lease, exempt, V-I-6.1, 6.11, 7

- residential care facility, V-I-6.11; Info Sheet GI-045

Headstone, *see* Funeral services (prepaid)

Health care facility

- defined, V-II-1
- food services supplied to, for patients or residents, exempt, V-II-11
- institutional health care services, exempt, V-II-2
- medical equipment lease, exempt, V-II-3

Health care professional, *see* Practitioner

Health care services, exempt, V-II; Memo 300-4-2

- acupuncturist, V-II-7(l)
- ambulance, V-II-4, VI-VII-15
- audiologist, V-II-7(g)
- chiropodist, V-II-7(d)
- chiropractor, V-II-7(b)
- clinic, V-II-2
- cosmetic service supply excluded, V-II-1.1
- cosmetic surgery not exempt, V-II-2, 5; Memo 300-4-2 paras. 12–14
- dental hygienist, V-II-8
- dentist, V-II-5; Policy P-238
- dietitian, V-II-7.1
- generally, V-II; Memo 300-4-2
- home care service, V-II-13
- homemaker, V-II-13
- hospital, V-II-2
- institutional, V-II-2
- insurance report excluded, V-II-1.2
- laser eye surgery, V-II-5; Policy P-207
- licensed practical nurse, V-II-6
- medical doctor, V-II-5; Policy P-238
- medical equipment lease, 340(3)(b), V-II-3
- medical-legal report excluded, V-II-1.2
- multidisciplinary, V-II-7.4
- naturopath, V-II-7(m); TIB B-109
- non-health purpose excluded, V-II-1.2
- nurse, V-II-6
- nursing assistant, V-II-6
- nursing home, V-II-2
- occupational therapist, V-II-7(i)
- optometrist, V-II-7(a)
- osteopath, V-II-7(f)
- pharmacist, V-II-7.3
- physician, V-II-5
- physiotherapist, V-II-7(c)
- podiatrist, V-II-7(e)
- prescribed, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019
- psychoanalyst, V-II-12 [repealed]
- psychologist, V-II-7(j)
- qualifying health care supply requirement, V-II-1.2
- social worker, V-II-7.2
- speech therapist, V-II-7(h)
- speech-language pathologist, V-II-7(h)
- surgeon, V-II-5
- therapy
- group, V-II-2, V-II-5, V-II-7(j), V-II-7.2
- occupational, V-II-7(i)
- psychotherapy, V-II-2, V-II-5, V-II-7(j), V-II-7.2
- speech, V-II-7(h)

Health insurance, 123(1)“insurance policy”(b)

- public, services paid by, exempt, V-II-9

Health Products Safety Act

- drugs zero-rated, VI-I-2

Hearing aid, zero-rated, VI-II-12; Memo 4-2 para. 20

Hearing-ear dog, *see* Guide dog, supply of and training individual to use

Hearing impairment

- communication device for telephone, zero-rated, VI-II-2; Memo 4-2 para. 1
- converter of sound to light signals, VI-II-7; Memo 4-2 paras. 12, 13
- guide dog for, *see* Guide dog, supply of and training individual to use
- hearing aid, VI-II-12; Memo 4-2 para. 20

Hearing officer, inquiry by, 276

Heart monitoring device, zero-rated, VI-II-3; Memo 4-2 paras. 2, 3

Heated foods, taxable, VI-III-1(o); Memo 4-3 paras. 101–103

Hectare, 1/2, *see also* Quantities: land allowed for residential complex

Hemp, *see* Industrial hemp

Herb cold and flu inhibitor

- not zero-rated, Policy 240

Herbal supplements

- not zero-rated, Policy P-240; Info Sheet GI-001

Herbs, zero-rated, VI-III-1

Heroic deeds, prizes for

- no GST on importation, VII-2
- no HST on bringing into participating province, X-I-11

High school, *see* Educational services; School: authority

Highway, *see* Road

Highway sufferance warehouse services, *see* Sufferance warehouse services, zero-rated

Hip prosthesis, *see* Prosthesis, medical or surgical

Historical list of excise tax rates, Memo 800-4

Historical site, *see* Place of amusement

Hobbies, courses relating to, not exempt, V-III-16

Hobby farm

- sale of, exempt, V-I-9

Hogs, zero-rated, VI-IV-1; Memo 4-4 para. 5

Holdbacks

- on construction contracts, not taxed until due or paid, 168(7); Memo 300-6-14; Memo 19-1 paras. 81–84

Holding company, 186(1), (3); Memo 8-6; Policy P-094R, P-137, P-196R

- indirect costs of, Policy P-196R
- optional registration, 240(3)(d); Policy P-032

Holiday relief from GST 2024–25, VI-XI

Home, *see* Dwelling-house; Residential complex; New housing rebate; Single unit residential complex

Home care service

- defined, V-II-1
- exempt, V-II-13

Homemaker service, *see* Home care service

Home office expenses

- limitation on input tax credits, 170(1)(a.1); Memo 8-2 paras. 8–12
- no ITC for residence unless primarily for business use, 208(1)

Homes, *see* Residential property

Homosexual relationships, *see* Common-law partner

Honey

- bees, zero-rated, VI-IV-1; Memo 4-4 para. 5
- -coated or -sweetened foods, taxable, VI-III-1(e); Memo 4-3 paras. 45–54
- zero-rated, as food, VI-III-1

Hops, zero-rated, VI-IV-3; Memo 4-4 para. 15

Horse

- meat zero-rated if supplied for human consumption, Memo 4-4 para. 8
- ownership, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(j)
- racing, pari-mutuel betting exempt, V-VI-5.2
- sale of, not zero-rated, VI-IV-1; Memo 4-4 para. 7
- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(b)

Hospital, *see also* Charity; Health care facility; Health care services, exempt; Public institution; Public sector body; Public service body

- activities engaged in as, Policy P-245
- authority, defined, 123(1)“hospital authority”; Memo 25-2
- bed, zero-rated, VI-II-4; Memo 4-2 paras. 4–6
- cosmetic service supplied by, not exempt, V-VI-2(p)
- constitutes public institution or not, 123(1)“public institution”
- constitutes public sector body, 123(1)“public sector body”
- constitutes public service body, 123(1)“public service body”
- employees’ pension plan, Policy P-197
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); Memo 17-7 para. 5
- hospital-like services provided by other health care provider, 259(2.1)
- multiple capacities, apportionment of public service body rebate, 259(4.1), (7), (8)
- parking, exempt, V-V.1-7, V-VI-25.1
- rebate of 83% of GST paid, 259(1)“specified percentage”(b), 259(3)(a); TIB B-025; Memo 500-4-4; Policy P-245
- rebate of percentage of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(ii)

Host gifts (network sellers), 178(9), (22); Info Sheet GI-052

Hot chocolate

- dispensed, taxable, VI-III-1(o.4); Memo 4-3 para. 120

Hotel, *see also* Accommodation; Bed and breakfast; Short-term accommodation

- excluded from residential complex, 123(1)“residential complex”(d)–(f)
- meaning of, Policy P-099
- room constitutes residential unit, 123(1)“residential unit”
- taxes, whether part of base for GST, *Taxes, Duties and Fees (GST/HST) Regulations* s. 3(c); TIB B-029

Topical Index

House, *see* Accommodation; Dwelling-house; New housing rebate; Real property; Residential complex; Residential property; Single unit residential complex

House hopper, 191(1), *see also* Self-supply rules: residential property

Household care, *see* Home care service

Household effects

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-10

Household equipment, device to control, for disabled person, zero-rated, VI-II-8; Memo 4-2 para. 14

Housing authority, *see* Para-municipal organization

Housing co-op, *see* Cooperative: housing corporation

Housing organization, designation as municipality, Info Sheet GI-124

Housing rebate, *see* New housing rebate

Human being, *see* Individual

Human consumption

- food for, VI-III, *see also* Food
- produce for, VI-IV, *see also* Agriculture and fishing, zero-rated

Human embryo

- no tax on bringing into HST province, X-I-27
- no tax on importation, VII-13

Human ovum, zero-rated, V-I-6

Human sperm, zero-rated, VI-I-5

Human tissue, zero-rated, VI-II-25

Hunting licence

- commercial, not taxed, 162(1); Policy P-110R
- consumer, taxable, 146(b), (c), V-VI-20(j)

Hunting package, whether eligible for non-resident rebate, Info Sheet GI-046

Hurricane straps for mobile home, Policy P-070R

Hutterite colonies

- excluded from self-supply rules, 191(6.1)

Hydrant, *see* Fire hydrant, relocation of, exempt

Hydrocarbons, *see* Mineral

Hydro-electric commission, *see* Para-municipal organization

Hygienist, *see* Health care services, exempt

I

ILP, *see* Investment limited partnership

ITC, *see* Input tax credit

Ice

- removal by municipality, exempt, V-VI-21.1(b)
- zero-rated, VI-III-1(r); Memo 4-3 paras. 35–36

Ice cream, whether zero-rated, VI-III-1(k), (o)(v); Memo 4-3 paras. 74–84

- whether package/sold in single servings, Policy P-213; Memo 4-3 para. 82

Ice lollies, taxable, VI-III-1(j); Memo 4-3 paras. 71–73

Ice milk, taxable, VI-III-1(k), (o)(v); Memo 4-3 paras. 74–84

- whether package/sold in single servings, Policy P-213; Memo 4-3 para. 82

Ice tea

- dispensed, taxable, VI-III-1(o.4); Memo 4-3 para. 120

Ice waters, flavoured, coloured or sweetened, taxable, VI-III-1(k), (o)(v); Memo 4-3 paras. 71–73

Ileostomy appliance, zero-rated, VI-II-25, 26; Memo 4-2 paras. 43, 44

Immigration

- no tax on importation of household goods, VII-1 (settlers' effects, returning residents' effects)

Immovable property, *see* Real property

Impairment, *see also* Disabled person or disabled individual

- hearing
 - communication device for telephone, VI-II-2; Memo 4-2 para. 1
 - converter of sound to light signals, VI-II-7; Memo 4-2 paras. 12, 13
 - hearing aid, VI-II-12; Memo 4-2 para. 20
- speech
 - communication device for telephone, VI-II-2; Memo 4-2 para. 1

Implementation date

- defined, 348

Import certificates

- application for, 213.2(2), 213.2(4)
- cancellation of, 213.2(3)–(4)
- issuance of, 213.2(1)
- non-taxable importation under, VII-8.1
- security, 213.1
- termination of, 213.2(5)

Importation, Memo 3-1 paras. 14–22, *see also* Bringing into a participating province

- alcoholic beverages, licence taxable, 146(d), V-VI-20(c)
- art, restriction on input tax credit, 176(5) [repealed]; Memo 400-3-6
- by registrant for delivery on behalf of non-resident, 180
- certificate, 213.1
- computer software, TIB B-037R; Policy P-150
- defective goods, rebate, 215.1(2)–(3)
- defined, 123(1)“import”, 195.2
- determination of tax status, 216
- excise duties and taxes on
 - imposed, *Excise Tax Act* Parts I–IV (non-GST, not reproduced)
- included in base for GST, 154, 215(2); *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
- foreign rental vehicles, *see* Temporary importation: foreign rental vehicles
- goods, Memo 300-8
- held in bond at Customs, 144, VI-VII-1(1)“place outside Canada”
 - input tax credit where importer not owner, 178.8
 - no tax on, 213, Sch. VII
 - Canadian goods returned, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(n)

Importation (*cont'd*)

- • • commercial samples, VII-1
- • • conveyances, VII-1, 8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f)
- • • courier imports from US or Mexico up to \$40, VII-7.01
- • • crude oil, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(e)
- • • defective goods repaired under warranty, VII-5.1
- • • diplomats' effects, VII-1
- • • exhibition, goods for, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)
- • • export distribution centre, goods for, VII-11
- • • • subsequent reimportation, 215(3)
- • • import certificate, under, VII-8.1
- • • • subsequent reimportation, 215(3)
- • • maintenance, goods for, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
- • • medals and trophies to be presented, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)
- • • metals, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(b)
- • • Mexico courier imports up to \$40, VII-7.01
- • • museum exhibits, VII-1
- • • precious metals, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(a)
- • • prescribed, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations*; TIB B-023
- • • prizes and trophies won outside Canada, VII-2
- • • railway equipment, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(h)
- • • repair, goods for, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
- • • returnable containers used in international trade, VII-1
- • • returning residents' purchases, VII-1
- • • settlers' effects, VII-1
- • • temporary imports, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(i)
- • • tourist literature, VII-3
- • • tourists' baggage, VII-1
- • • US courier imports up to \$40, VII-7.01
- • • value under \$20, VII-7; *Mail and Courier Imports (GST/HST) Regulations*; *Courier Imports Remission Order* s. 4; *Postal Imports Remission Order* s. 4
- • • warranty-repaired goods, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(j)
- • • warranty replacement parts, VII-5
- • • zero-rated supplies (most), VII-6
- • supply by unregistered non-resident, tax on, 220.06; TIB B-079, B-XX5
- • tax on, 212–216; Memo 300-8
- • • imposition of federal tax, 212
- • • imposition of provincial tax, 212.1, 220.06; TIB B-079, B-081, B-XX5
- • • • rebate where not for use in HST province, 261.2
- • • payment of tax, 214
- • valuation of, 215; *Value of Imported Goods (GST/HST) Regulations*; TIB B-031
- • vehicles, *see* Temporary importation: foreign rental vehicles
- import certificate, 213.1

- input tax credit, 169(1), (2), 178.8; Policy P-125R, *see also* Input tax credit
- intangible personal property, tax on, 217–220; Memo 300-9; TIB B-095
- • change in use of, 198.2 [repealed]
- last, meaning of, 195.2(1)
- provincial taxes on, whether included in base for GST, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
- publications, *see* Book; Magazine
- purpose, *see* Change in use of capital property; Use: in commercial activities
- rental vehicles, *see* Temporary importation: foreign rental vehicles
- returned goods, rebate, 215.1(1)
- security for, 213.1
- services, tax on, 217–220; Memo 300-9; TIB B-095
- services performed on imported goods, zero-rated, VI-V-4; Memo 4-5-3 paras. 34–36; Policy P-074
- specified tangible personal property, restriction on input tax credit, 176(5) [repealed]; Memo 400-3-6
- temporary, *see* Temporary importation

Imported cars

- defined, re importation of railway cars, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(h.1)

Imported taxable supply

- defined, 217; Memo 300-9
- tax on, 218, 218.1; Memo 300-9; TIB B-081

Importer of record

- claiming input tax credits, 178.8; Policy P-125R
- constructive importer, 178.8(2)
- deemed importer, 178.8(2)
- specified importer, 178.8(5)

Imposition of tax (charging provisions)

- assessment, *see* Assessment
- Division II
 - • federal tax, 165(1)
 - • provincial tax, 165(2)
- Division III
 - • federal tax, 212
 - • provincial tax, 212.1
- Division IV
 - • federal tax, 218
 - • provincial tax, 218.1
- Division IV.1, TIB B-XX5
 - • bringing property into HST province, 220.05, 220.07
 - • intangible property, for use in HST province, 220.08
 - • receiving property from unregistered non-resident, 220.06
 - • service, for use in HST province, 220.08
- provincial portion of HST, 165(2), 212.1, 220.05–220.08

Imprisonment, *see* Offences; Penalties

Improvement (to capital asset or property), *see also* Change in use of capital property; Input tax credit

- defined, 123(1), V-I-1 [repealed]; *Streamlined Accounting (GST/HST) Regulations* s. 2(1)
- importation of, defined, 195.2(2)
- input tax credit

Topical Index

Improvement (to capital asset or property) (*cont'd*)

- • property or service acquired partly for, 169(1.1)
- • subsequent sale not exempt, V-I-2, 3, 4, 5
- personal property
- • aircraft, 202(3)
- • automobile (passenger vehicle), 202(1), (3)
- • • tax recovered on sale of, 203(1), (4)
- • generally, 199(4)
- property/service acquired partly for, 169(1.1)
- real property
- • input tax credit on increase in use in commercial activities, 206(2), (3)
- • input tax credit on sale, 193(1), (2); Memo 19-2-3 para. 102, Appendix
- • of individual, 207, 208(2)–(4)
- • of non-registrant, rebate of tax on sale, 257(1); Memo 19-3-6
- • of public sector body, 209, 211(2)

Imputed input tax credit

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

In respect of property situated in Canada

- meaning of, Memo 4-5-3 paras. 14–22; Memo 19-1 paras. 39–46; Policy P-169R

In the course of transporting

- meaning of, Policy P-076

Inactive business, temporary cessation of filing, 238.1, TIB B-072

Inadequate records, *see* Books and records

Inbound international freight, zero-rated, VI-VII-8, 9, 10; Memo 28-2 paras. 68–71

Incapacitated individual, *see* Disabled person or disabled individual; Receiver

Incidental supply, *see also* Combined supply; Containers and coverings

- deemed part of primary supply, 138
- meaning of, Policy P-159R1
- parking space, V-I-8, V-I-8.1; Memo 19-2-1 paras. 47–48; Memo 19-2-2 paras. 18–20
- real property
- • exempt supply and new addition deemed not incidental to each other, 132(3)
- • residential and non-residential portions deemed not incidental to each other, 132(2)
- tour package, taxable and non-taxable parts deemed not to be incidental to each other, 163(2)
- transportation of goods, relating to, 221(3), VI-V-1(c), VI-VII-1(1)“freight transportation service”; Memo 4-5-2 paras. 1(c), 5, 7; Memo 28-2 paras. 27–39, 53
- undivided working interest in mine or oil or gas well, Policy P-128R2
- whether supplied together with other property or service, Policy P-160R

Included charges, *see* Combined supply; Incidental supply

Inclusive pricing, *see* Tax-extra or tax-inclusive pricing

Income Tax Act provisions and terms incorporated by reference, Memo 500-7

- adjusted cost base, 123(1)“improvement”, 192(a)

- administration of employee/partner rebate, 253(5)
- aircraft expenses, 253
- allowances, 174(c), 253(1)
- amount assessed after non-arm’s length transfer by person owing tax, 325(1)(d)B
- arm’s length, 126(1)
- associated corporations, 127(1)
- automobile expenses, 253; Policy P-113R
- business, income from a, 120(3), 149(1)(b)(i), (4), 174(b), 185(2)
- capital cost allowance, 202(4), 253
- capital cost limitation for passenger vehicle, 201(b), 202(1)
- capital property, 120(1)“capital property”, 123(1)“capital property”
- child (ITA 70(10)(a)), V-I-12(a)(iii)
- Classes 12 and 14, 120(1)“capital property”, 123(1)“capital property”
- compliance with required before refunds etc. paid, 229(2), 230(2), 238.1(2)(c)(iii), 263.02, 296(7)
- corporation incorporated to administer a registered pension plan, 149(5)(f)
- cost (of real property that is not capital property), 123(1)“improvement”
- credit union, 123(1)“credit union”
- deferred profit sharing plan, 149(5)(a)(v)
- deposit insurance corporation, 123(1)“credit union”
- employee benefit plan, 149(5)(a)(viii)
- employee trust, 149(5)(a)(ix)
- employees profit sharing plan, 149(5)(a)(ii)
- employment, expenses, 253; Memo 500-4-6; Policy P-028 (obsolete), P-113R
- employment, income from, 170(1)(b), 173, 253
- first home savings account, 149(5)(a)(iv.2)
- fiscal period, 244(2)
- food, beverage and entertainment expenses, 236(1)
- income, 149(1)(b)(i), 174(b), 235, 236(1), *see also* business, income from a; employment, income from (above)
- *inter vivos* trust, 268
- inventory, 120(1)“tax-paid goods”
- investment corporation, 149(5)(b)
- lease of passenger vehicle, limitation, 235(1)
- meal expenses, unvouchered, Policy P-028 (obsolete)
- meals and entertainment, 236(1)
- mortgage investment corporation, 149(5)(c)
- musical instrument expenses, 253
- mutual fund corporation, 149(5)(d)
- mutual fund trust, 149(5)(a)(x)
- non-arm’s length, 126(1)
- non-arm’s length transfer by person owing tax, 325(1)(d)B
- non-resident-owned investment corporation, 149(5)(e)
- partner’s expenses, 253
- passenger vehicle, 123(1)“passenger vehicle”, 201, 202(1), 235(1)
- patronage dividend, 123(1)“patronage dividend”
- pooled fund trust, 149(5)(a)(xi)
- pooled registered pension plan, 149(5)(a)(i.1)
- proceeds of disposition
- • distribution by trust, 269

Income Tax Act provisions and terms incorporated by reference (*cont'd*)

- • settlement of trust, 268
- provincial income allocation, 225.2(2), (4); TIB B-083R
- reasonable allowances, 174(c)
- registered Canadian amateur athletic association, 123(1)“charity”
- registered charity, 123(1)“charity”
- registered disability savings plan, 149(5)(a)(vi.1)
- registered education savings plan, 149(5)(a)(vi)
- registered pension plan, 149(5)(a)(i)
- registered retirement income fund, 149(5)(a)(vii)
- registered retirement savings plan, 149(5)(a)(iv)
- registered supplementary unemployment benefit plan, 149(5)(a)(iii)
- related persons, 126(2)
- retirement compensation arrangement, 149(5)(a)(xiii)
- rollover, *see* Rollover
- shareholder benefits, 173; Memo 9-1
- TFSA, 149(5)(a)(iv.1)
- taxable benefit to employee, 202(4)(b)B(i), 170(1)(b), 173; Memo 9-1, 9-2
- taxable benefit to shareholder, 202(4)(b)B(i), 173; Memo 9-1, 9-2
- tax-free savings account, 149(5)(a)(iv.1)
- tax-receptable event, exempt
- • charity, V-V.1-2
- • political party, V-VI-18.2
- • public institution, V-VI-3
- taxation year, 123(1)“taxation year”
- unit trust, 149(5)(a)(xii)

Income tax administration

- merging with GST administration, 123(1)“Agency” (Analysis); Revenue Canada news release 92-53

Income tax refund discounter, 158; Memo 17-10

- bad debt of, Policy P-123; Memo 17-10 paras. 15–16

Incomplete assessment, effect of, 299(2), (4)

Incontinence products

- zero-rated as medical devices, VI-II-37; Memo 4-2 para. 55

Incorporeal movable property, *see* Intangible property

Incorrect assessment, effect of, 299(2), (4)

Incorrect statement re exempt sale of real property, 194

Incorrectly charged tax

- input tax credit for, 296(2.1)
- rebate of, 261

Increase in use in commercial activity, *see* Change in use of capital property

Indebtedness, *see also* Debt

- to Her Majesty
- • garnishment, 317
- • set-off, 277(1)(f), 318; Policy P-162

Indemnity

- whether financial instrument, Memo 17-1 para. 43

Independent agent

- does not create permanent establishment, 123(1)“permanent establishment”(b)

Independent sales contractor, *see also* Direct seller

- alternate collection method, 178.1–178.5; Info Sheet GI-126
- cancellation of registration, 178.5(11), 242(2.2); Memo 14-1 paras. 58, 59
- defined, for direct seller rules, 178.1; Memo 1-5
- property appropriated for, 178.5(8)

Indexes

- of Technical Information Bulletins, Memo 1-3

Indians and Indian bands, 165 (Analysis); TIB B-03R2, B-048

- First Nations Goods and Services Tax, guide RC4365; FNGST Act (at back of book)
- lease or license of personal property to, Policy P-230R
- Maa-nulth First Nations no longer eligible for relief, Notice 263
- maintenance of roads on reserves, joint venture election, 273(1)
- Ontario portion of HST not payable, *Credit for Provincial Relief (HST) Regulations*
- settlements treated as reserves, *Indians and Bands on certain Indian Settlements Remission Order*
- supplies to, where disclosure not required, 223(1.3)
- • British Columbia HST, Info Sheet GI-072
- • Ontario, special HST treatment, Info Sheets GI-072, GI-106
- supplies to, whether taxable, 165 (Analysis); TIB B-039; Info Sheets GI-114, GI-115, GI-116, GI-117
- • at remote stores, P-246
- • documentation for supplies over phone or Internet, Info Sheet GI-127
- • in Prince Edward Island, Info Sheet GI-159
- • Temporary Confirmation of Registration document, Notice 264
- tax collected on reserves, *First Nations Goods and Services Tax Act* (at back of book)

Indicators of Agency, Policy P-182R; Info Sheet GI-012

Indictment, *see* Offences

Indirect tax benefit, general anti-avoidance rule, 274(2); TIB B-045

Individual, *see also* Consumer

- deemed resident in Canada, 132(1)(d)
- defined, 123(1)
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 16(2), 25
- • for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)
- disabled, *see* Disabled person or disabled individual
- meaning of “non-resident” in application to, Policy P-086R
- member of partnership, voluntary resignation, Policy P-216
- real property
- • conversion to residential use, 190
- • farmland, sale exempt, V-I-10, V-I-11, V-I-12
- • input tax credit availability, 207–208, *see also* Change in use of capital property

Topical Index

Individual (*cont'd*)

- sale exempt, V-I-9
- transportation of, *see* Passenger transportation service

Inducement, *see* Lease (or license): inducement

Industrial design

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; Memo 4-5-3 para. 106
- used in business in Canada, 217“imported taxable supply”(c.1)

Industrial equipment, device to control, for disabled person, zero-rated, VI-II-8; Memo 4-2 para. 14

Industrial hemp, *see also* Drugs

- importation of, non-taxable, VII-12
- supply of, zero-rated, VI-IV-3.1; Memo 4-4 para. 16

Industry classification system

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 26

Infirmity, *see* Disabled person; Homemaker service

In-flight charges, *see* Aircraft: in-flight supplies

Informant payments (for leads on international tax evasion)

- amount assessed not payable to province until collected by CRA, 300.1
- disclosure of information to informer, 295(5)(o)

Information

- books and records, *see* Books and records
- collection of, deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(a)
- communication of, 295, *see also* Communication of information (by CRA)
- confidentiality of, *see* Communication of information (by CRA)
- demand for, *see* requirement to provide (below)
- disclosure of, by supplier, 223; Policy P-116, P-118R
- failure to provide, penalty, 284
- foreign-based, requirement to provide, 292
- not binding on Minister, 299(1)
- or complaint, laid for prosecution, 332
- prescribed
 - authority for regulations, 277(1)(a)
 - defined, 123(1)“prescribed”(a)
- processing of, deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(a)
- provision of by government, exempt, V-VI-20
- requirement to provide, 289(1); Memo 15-1 para. 22
- compliance order, 289.1
 - time contesting, not to count for reassessment clock, 289.2
- to support input tax credit claim, 169(4), 223(2); *Input Tax Credit Information (GST/HST) Regulations*; Memo 8-4
- transactions with related non-residents, 294
- transfer of, deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(a)

Information return

- extension of time by Minister, 281
- required from financial institution, 273.2
- penalty for non-filing, 284.1

Information sharing

- required for SLFI investment plan reporting, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52; Notice 259

Infrastructure development by municipalities

- entitlement to input tax credits, Policy P-168R

Infusion pump, zero-rated as medical device, VI-II-5.2; Memo 4-2 para. 10

Ingot, *see* Precious metal

Ingredients

- for making beer, zero-rated, Memo 4-3 para. 15
- for making wine, zero-rated, Memo 4-3 para. 14
- mixed with or used in preparation of food, zero-rated, VI-III-1; Memo 4-3 paras. 1, 4, 46–47, 143–145, 147, 149, 159

Inheritance, *see also* Death

- tax on, 269 (Q & A)

Initial taxable percentage (of a tour package), defined, 163(3)

Injury

- payment for, not a supply, Policy P-218R

Inn, *see also* Bed and breakfast; Hotel

- meaning of, Policy P-099

Input tax credit, 169; Memo 8-1, *see also* Change in use of capital property; Commercial activity; Use: in commercial activities

- acceleration of claims, Policy P-003
- accounted for in Minister’s assessment, 296(2)
- allocation of, 141.01(5); Memo 700-5-1; Memo 8-3 paras. 33–49
 - financial institution, 141.02
 - objection by, detail required, 301(1.21)
- allowance paid to employee, partner or volunteer, 174; Memo 9-3; Policy P-075R
- bailiff charges, Policy P-175
- calculation of, 169(1), (2)
- carryforward of, 225(1)B(a), 225(4)
- charity, of, 225.1(2), (10); Info Sheet GI-066
- commercial service for non-resident, 169(2)
- deducted from net tax, 225(1)
- documentation requirements, 169(4), (5); *Input Tax Credit Information (GST/HST) Regulations*; Memo 8-4
- eligibility rules, Memo 2-7
- employer, for pension plan expenses, 172.1
- exclusive use in commercial activities, 169(1)
- exemption from documentation requirements, 169(5); Memo 8-4 paras. 42–72
- holding corporation, *see* Holding company
- imports, on
 - commercial service provider, 169(2)
 - who is entitled to ITC, 178.8; Policy P-125R
- incorrectly claimed, where rebate available instead, 296(2.1)
- joint venture participant, Policy P-138R
- leased automobile, to lessor, Policy P-091R
- leased property, 136.1(1)
- limitations and restrictions, Memo 8-2
 - amount previously refunded, 225(3.1)
 - art, 176(5) [repealed]; Memo 400-3-6

Input tax credit (*cont'd*)

- • automobile costing over \$34,000, 201, 202(1); Memo 8-2 paras. 23–30
- • becoming a registrant, Policy P-018R
- • club dues, 170(1)(a); Memo 8-2 paras. 2–7
- • direct sellers, 178.5(7); Memo 14-1
- • four-year carryforward, 225(4)
- • home office, 170(1)(a.1), 208(1); Memo 8-2 paras. 8–12
- • leased property used for shareholder, partner, etc., 170(1)(c); Memo 8-2 para. 20
- • meals and entertainment expenses, 236(1); Memo 8-2 paras. 50–67
- • office at home, 170(1)(a.1), 208(1); Memo 8-2 paras. 8–12
- • specified tangible personal property, 176(5) [repealed]; Memo 400-3-6; TIB B-084
- • supply used for employee benefits, 170(1)(b); Memo 8-2 paras. 13–19
- • unreasonable, 170(2); Memo 8-2 para. 21
- • where election filed for simplified accounting, 227(5); *Streamlined Accounting (GST/HST) Regulations* s. 22; TIB B-028
- • where election filed for simplified computation of rebate, 259(8)
- • where otherwise refunded or rebated, 225(3)
- • where previously claimed, 225(2)
- lottery corporations, 188(5); *Games of Chance (GST/HST) Regulations*; TIB B-018
- municipality, for infrastructure development, Policy P-168R
- notional, *see* Notional input tax credit
- ongoing services, 136.1(2)
- partial use in commercial activities, 169(1), 169(2)
- pension plan expenses, 172.1
- public sector bodies, Memo 400-4
- raising of capital, 141.1(3), 185(1); Policy P-108
- real property, Memo 19-1 paras. 98–102, *see also* Change in use of capital property
- recapture of, *see* Recapture of input tax credits
- reimbursement of expenses, 175; Memo 9-4; Policy P-075R
- returnable container, no credit for, 226(4) [repealed]
- sale of property, on
 - • aircraft, 203(3)
 - • automobile (passenger vehicle), 203(1), (3), (4); Memo 8-2 para. 32
 - • municipality, by, 141.2
 - • real property, 193(1), (2); Memo 19-2-3 para. 102, Appendix
- sale of real property not exempt when ITC claimed, V-I-2, 3, 4, 5; Memo 19-2-1 paras. 30–31, 36–38
- seized or repossessed property, costs of resale, Policy P-175
- selected listed financial institution, limitations, 169(3); TIB B-083R
- services, multiple billing periods, 136.1(2)
- simplified calculation for small businesses, 227(4.2); TIB B-070; *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4
- startup costs, 141.1(3), 185(1); Policy P-019R, P-108
- takeover fees, 186(2); Memo 8-6 paras. 17–26
- tax paid in error, 296(2.1)
- time limit for claiming, 225(4)

- vacation properties, Info Sheet GI-025

Interchangeable property

- for drop-shipment rules, 179(7.1)

Inquiry, by hearing officer, 276

Insignificant changes, *see also* Change in use of capital property

- cumulative change of less than 10% to be ignored, 197

Insolvency, *see* Bankruptcy; Receiver

Inspection (by CRA), *see also* Revenue Canada

- authorization for, 288
- search warrant, 290
- solicitor-client privilege, 293

Inspection service

- provided to non-resident, whether zero-rated, VI-V-21; Memo 4-5-3 para. 81
- taxable, 146(a), V-VI-21

Installation

- accesses or egresses, exempt, V-VI-21.1(e)
- medical device, zero-rated, VI-II-34; Memo 4-2 para. 62
- road or traffic signs, lights or barriers, exempt, V-VI-21.1(a)
- services, non-resident rebate, 252.41
- water, sewage or drainage system, exempt, V-VI-22

Instalment base

- defined, 237(2)
- • deemed nil if under \$3,000, 237(3)

Instalment contract

- timing of tax, Memo 300-6-11 para. 8
- transfer of property on satisfaction of debt, Policy P-120

Instalment period

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26

Instalments of tax, 237, Memo 500-2-1, 500-2-2

- contra interest, 280(3); TIB B-100; Memo 16-2 paras. 14–18
- HST, transitional calculations, 363; TIB B-083R
- instalment base defined, 237(2), (3); *Transitional Instalment Base Percentage (GST/HST) Regulations*; TIB B-030
- interest if late, 280(2), (4), 280(4.1); TIB B-100; Memo 16-2 paras. 9–19
- requirement to pay, 237(1)
- selected listed financial institution, 237(1), (5); TIB B-083R

Instant win game

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Instant win machine, *see* Gaming machine

Instant win ticket

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Institution

- appeal, of, *see* Appeal
- blind, for the, supplies certified by, zero-rated, VI-II-30; Memo 4-2 para. 48
- care of children, disabled or underprivileged, V-IV-2
- charitable, *see* Charity
- defined, for garnishment rules, 317(2)(a)

Topical Index

Institution (*cont'd*)

- educational, *see* Educational services; Public college; School; authority; University
- employing disabled individuals, *see* Certified institution (employing disabled individuals in manufacturing)
- financial, *see* Financial institution
- health care, *see* Health care facility; Health care services, exempt

Institutional care, *see* Health care services, exempt

Instruction, *see* Educational services

Instrument

- defined, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(1)
- financial, *see* Financial instrument
- for emission, transmission or reception of telecommunication service
 - effect on place of supply, 142.1(2)
- musical, *see* Musical instrument
- negotiable, excluded from zero-rating for supply of financial services to non-resident, VI-IX-1(a)(i)
- prescribed, 123(1)“financial instrument”(g)

Insuflon, *see* Button infuser

Insulin

- button infuser, zero rated, VI-II-21.2; Memo 4-2 para. 34
- infusion pump, zero-rated, VI-II-21; Memo 4-2 para. 31
- lancet, zero-rated, VI-II-21.3; Memo 4-2 paras. 36, 37
- pen or pen needle, zero-rated, VI-II-21
- syringe, zero-rated, VI-II-21; Memo 4-2 para. 31
- zero-rated, as drug, VI-I-2

Insurance

- adjuster, 123(1)“financial service”(j)
- damage appraisal service supplied to, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134
- adjusting services, organization providing to insurance companies, Policy P-056R2
- agent, Memo 17-9
- broker, Memo 17-9
- Canada Deposit Insurance Corporation, constitutes financial institution, 149(1)(a)(vii)
- claims, Memo 17-16
 - net-of-GST method
 - leased cars, Policy P-091R
- payments not considered recovery of bad debt, Policy P-058R
- property acquired in settlement of, 184
- self-supply of property repairs, Memo 17-16, para. 37; Policy P-014
- corporations
 - administrative services provided by, Policy P-136R
 - foreign-based, intra-company cost allocations, Policy P-126
 - group of, *see* Mutual insurance corporation
 - rebate of provincial portion of HST, 263.01(2)
- exports of, zero-rated, VI-IX-2
- GST treatment of products and services, TIB B-052
- group policy, arranging for, Policy P-239 Example 7
- health care paid for by province, exempt, V-II-9
- insured person

- defined, V-II-1
- insurer
 - constitutes listed financial institution, 149(1)(a)(v)
 - damage appraisal services provided to, 123(1)“financial service”(j.1); Policy P-049; Info Sheet GI-134
 - defined, 123(1)
 - financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 24
 - new home warranty issued by, Policy P-257
 - payment of claims “net of GST”, Memo 17-16
 - property acquired in settlement of claim, 184
- life and health, third party policyholder, Policy P-161 (obsolete), P-182R
- Lloyd’s association, special rules for, 149.1
- marine, apportionment of risks for zero-rating, Policy P-011
- non-resident with permanent establishment in Canada, 128(1)
- policy
 - arranging for, constitutes financial service, 123(1)“financial service”(l); Policy P-239 Example 7
 - defined, 123(1)“insurance policy”; Memo 17-1 paras. 12–24
 - held by one corporation in corporate group, Policy P-161 (obsolete), P-182R
 - marine, *see* Marine insurance policy
 - supply of, constitutes financial service, 123(1)“financial instrument”(c), 123(1)“financial service”(d)
- property acquired in settlement of claim, 184
- risks outside Canada, zero-rated, VI-IX-2
- segregated fund
- supplied to non-resident, when zero-rated, VI-IX-2

Insurance policy, *see* Insurance: policy

Insurer, *see* Insurance

Intangible capital

- defined, for imported supplies between branches, 220(1)

Intangible property

- acquisition for use in HST province, tax on, 220.08; TIB B-079, B-XX5
 - exclusions, X-II
- acquisition for use outside HST province, rebate, 261.3; TIB B-080
- exclusion from transitional rules applying to rent and royalties
 - GST transition, 340(5)
 - HST transition, 354(5); TIB B-077
- export of, VI-V-10.1
- for use in business in Canada, 217“imported taxable supply”(c.1)
- HST on, IX-III
 - after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 6–11
- importation of, 217–220; Memo 300-9; TIB B-095
 - change in use of, 198.2 [repealed]
- meaning of, in electronic commerce, TIB B-090
- place of supply
 - GST (whether in Canada), 142(1)(c), 142(2)(c); Memo 19-1 para. 38; Policy P-200R
 - HST (whether in a participating province)
 - after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 6–11; Memo 3-3-5, 3-3-5-1

Intangible property (*cont'd*)

- supply in Canada, 142(1)(c), Policy P-200R
- supply of, in electronic commerce, TIB B-090
- supply on behalf of artists and authors, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009
- supply outside Canada, 142(2)(c), Policy P-200R
- supply to non-resident, zero-rated, VI-V-10; Memo 4-5-3 paras. 93–106
- for use in business in Canada, 217“imported taxable supply”(c.1)
- tax on importation of, 217–220; Memo 300-9; TIB B-095
- zero-rated when supplied to unregistered non-resident, VI-V-10.1

Intangible resource

- defined, for imported supplies between branches, 220(1)

Intellectual property

- meaning of, Memo 300-3-5 para. 116; Memo 4-5-3 para. 106
- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; Memo 4-5-3 para. 106
- used in business in Canada, 217“imported taxable supply”(c.1)

“Intended to assist”

- meaning of, Policy P-173

Intended use of property, *see also* Change in use of capital property

- input tax credit based on, 169(1), 169(2)
- vs. actual use, 196

Inter vivos trust, *see also* Trust

- defined, 123(1)

Intercompany transactions

- election for nil consideration, 156; Memo 14-5
- financial institution in group, 150

Interest

- assessment of, 296(1)(c)
- cancellation of, 281.1(1); Memo 16-3
- balance owing not over \$2, 297.10
- interest and penalty not over \$25, 280.20, 280.2; Memo 16-2 paras. 28, 40(b)
- contra, on instalments, 280(3); TIB B-100; Memo 16-2 paras. 14–18
- FST inventory rebate overpayment, 81.39(1)(b)
- for security purposes, transfer of not a supply, 134; Policy P-115, P-120, P-122
- in joint venture, assignment of, 273(2)
- in mine, sale of, Policy P-128R2
- in oil or gas well, sale of, Policy P-128R2
- in real property, sale exempt, V-I-2, 3, 4, 5, V-V.1-1, V-VI-25
- in residential trailer park, sale exempt, V-I-5.3
- income used in determining whether person is financial institution, 149(1)(b), (4)
- offset, on instalments, 280(3); TIB B-100; Memo 16-2 paras. 14–18
- overpaid by CRA, repayable, 230.1
- payable to or by CRA, 280; Memo 16-2
- compounded daily at prescribed rate, 124; *Interest Rates (Excise Tax Act) Regulations*; TIB B-020; Memo 16-2 paras. 2–3, 8

- continuous transmission commodity not exported, 236.1
- export certificate invalid, 236.2
- export distribution centre certificate invalid, 236.2
- late filing of form by supplier crediting non-resident rebate, 234(2.1)
- on judgments, 313(3)
- on late remittance of instalments, 280(2)(b), 281(2); TIB B-100; Memo 16-2 paras. 9–19
- on late remittance of net tax, 280(1); TIB B-100; Info Sheet GI-024; Memo 16-2 paras. 1–8
- selected listed financial institution, 280(1.1), (4.01); TIB B-083R; Memo 16-2 paras. 20–24
- on rebate, 297(4); TIB B-100; Info Sheet GI-024
- on refund due to negative net tax, 229(3); TIB B-100; Info Sheet GI-024
- on refund due to overpayment, 230(3)
- on refund upon reassessment, 296(6)
- compounded monthly at prescribed rate, 72(7); *Interest Rates (Excise Tax Act) Regulations*; TIB B-020
- FST inventory rebate, 120(7)
- FST new housing rebate, 121(6)
- imported goods, calculated under *Customs Act*, 214
- payment of, constitutes financial service, 123(1)“financial service”(f)
- prescribed rate, *see* Prescribed: rate of interest
- rebate of, when paid in error, 261(1)
- retroactive when legislation amended, 124(3), (4)
- waiver of, 281.1(1); Memo 16-3
- where balance paid by due date, 280(7); Memo 16-2 para. 40(c)
- where tax and refund offset in same filing, Policy P-194R2 [*cancelled in light of Villa Ste-Rose case*]

Interference with remittance by secured creditor, 323.1 (draft)

Interim net tax

- defined, 228(2.1)(a), 228(2.2); TIB B-083
- late remittance of, interest, 280(1.1), (4.01); TIB B-083R; Memo 16-2 paras. 20–24
- refund, defined, 228(2.4); TIB B-083R

Interim return

- by selected listed financial institution, 238(2.1); TIB B-083R

Interline freight settlements, zero-rated, VI-VII-1(2), 11; Memo 28-2 paras. 35–42

- gravel pit owners and dump truck operators, Policy P-157 (obsolete); Memo 28-2 paras. 54–55

Intermediary

- arranging for financial service, Policy P-239
- defined, *Credit Note and Debit Note Information (GST/HST) Regulations* s. 2; *Input Tax Credit Information (GST/HST) Regulations* s. 2
- supply by principal through, documentation, *Credit Note and Debit Note Information (GST/HST) Regulations* s. 3(b); *Input Tax Credit Information (GST/HST) Regulations* s. 3(a)(i), 3(b)(ii)

Interment property

- defined, *New Harmonized Value-added Tax System Regulations* ss. 47.1(1), 58.3(1)

Topical Index

Interment property (*cont'd*)

- no HST in Ontario or BC if agreement entered into before July 2010, *New Harmonized Value-added Tax System Regulations* s. 47.1(2)
- no HST in PEI if agreement entered into before April 2013, *New Harmonized Value-added Tax System Regulations* s. 58.3(2)

Intermittent urinary catheter

- zero-rated, VI-II-25.1

Inter-municipal supplies, exempt, V-VI-28

Internal charge

- defined, for importation of service from foreign branch, 217.1(4)
- special rule for member of Lloyd's association, 217.1(9)(g), (h)

Internal use

- defined, for importation of service from foreign branch, 220(3)

Internal waters

- defined, *Interpretation Act* 35(1)
- included in definition of "Canada", 123(2); Policy P-152R

International bridge or tunnel authority

- supplies to, zero-rated when for construction to link Canada and U.S., VI-VIII-2; Memo 18-3 paras. 19–22

International carrier

- fuel supplied to, zero-rated, VI-V-2, 2.1; Memo 4-5-2 paras. 21–25; Memo 4-5-3 paras. 27–31; Policy P-006, P-076

International flight

- defined, 180.1(1)
- in-flight property and services not subject to GST, 180.1(2)

International freight forwarders

- services zero-rated, VI-VII-12; Memo 29-2 paras. 43, 44

International organizations, *see also* Foreign government

- permanent establishment in Canada deemed resident in Canada, 132(2)
- supplies between branches, 132(4), 220
- zero-rating of supplies to, VI-VIII (Analysis); Memo 18-3

International publication

- NATO or United Nations
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1
- subscription solicited from outside Canada
- deemed supplied in Canada, 143.1
- GST registration required, 240(4)
- no GST on importation, VII-7.1

International shipping corporation

- deemed non-resident, 132(5)

International voyage

- defined, 180.1(1)
- on-board property and services not subject to GST, 180.1(2)

Internet access

- Canada Revenue Agency web site, *see* canada.ca/gst-hst
- excluded from recapture of Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(2)(d)
- place of supply for HST

- after April 2010, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 32

Internet File Transfer, Memo 7-5 paras. 23–24

Internet sales, *see* Electronic commerce

Interpretation Act

- definitions that apply to all Acts, *Interpretation Act* s. 35(1)
- text of, *see* "Other Legislation" tab (Binder P1) and *GST Partner*

Interpreter services, 163(3)"tour package"

Interprovincial supplies, *see also* Harmonized Sales Tax

- property, *see* Bringing into a participating province

Interval, *see* Lease (or license): interval

Intra-company cost allocations

- foreign-based insurance companies, Policy P-126

Intraocular lens

- zero-rated as medical device, VI-II-25; Memo 4-2 para. 43

Intravenous apparatus

- parts and attachments for, VI-II-32; Memo 4-2 para. 61(b)
- zero-rated as medical device, VI-II-5.2; Memo 4-2 para. 10

Inuit, *see* Indians and Indian bands

Invalid chair, *see also* Disabled person or disabled individual

- zero-rated, VI-II-14; Memo 4-2 para. 22

Invention

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; Memo 4-5-3 para. 106
- used in business in Canada, 217"imported taxable supply"(c.1)

Inventory, *see also* Capital property

- conversion to capital property, *see* Non-capital property
- defined
 - for export certificate rules, 221.1(1)
 - for FST inventory rebate, 120(1)
 - leasing or rental assets, Policy P-133
 - for GST, 123(1)
- duty-free shop, supply to zero-rated, VI-V-16; Memo 4-5-2 paras. 37, 38
- exchanges of same kind between registrants, deemed at nil consideration, 153(3); Policy P-221
- real property of public service body, election re, 211(1)(b)
- rebate, *see* Federal Sales Tax (FST): inventory rebate
- sale of, whether taxable, 141.1(2)

Investee

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 28

Investigating and recommending insurance compensation, 123(1)"financial service"(j)

Investigation, *see* Audit by Canada Revenue Agency

Investment corporation, *see also* Distributed investment plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(b)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- mortgage, *see* Mortgage investment corporation

Investment dealer

- constitutes listed financial institution, 149(1)(a)(iii); Memo 17-6 paras 7–12
- custodial and nominee services
- provided by non-resident, 217“imported taxable supply”(a)(iv)
- provided to non-resident, VI-V-17; Memo 4-5-3 paras. 70–72
- mutual fund trailer commissions, Policy P-119
- products and services of, Memo 17-1-1

Investment fund

- member of mutual insurance group, 128(3)

Investment income, threshold for financial institution,

149(1)(b); Memo 17-7 paras. 9–11, 31–37

Investment limited partnership, Notice 308

- constitutes distributed investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)“distributed investment plan”
- defined, 123(1)
- deemed not resident in Canada if 95% non-resident owned, 132(6)
- fiscal year 2018–2019, 244.1(4)
- included in “investment plan”, 149(5)(f.1)
- prescribed members, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4.1
- supply to, by general partner, 272.1(8)
- transitional rules for 2019, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 73

Investment plan, see also Distributed investment plan; Non-stratified investment plan; Stratified investment plan

- consolidated filing of GST/HST returns, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 54; Notice 260
- constitutes financial institution, 149(1)(a)(ix)
- defined
 - for definition of financial institution, 149(5)
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
 - for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)
 - prescribed, includes employee life and health trust, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 8
- distributed, see Distributed investment plan
- election to have return filed by manager, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
- fiscal year of, 244.1
- HST rebates disallowed, 261.4(2)
- HST rules re non-residents, 225.4
- information about investors to be provided to plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52, 71; Notice 259
- new plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 57–66
- non-stratified, see Non-stratified investment plan

- rebate for management and administrative services provided to, 261.31; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 21.1(3)
- rebate of HST disallowed, 261.4(2)
- returns of, filing by manager and consolidated filing, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 53, 54; Notice 260
- services provided to, not exempt, 123(1)“financial service”(q)
- stratified, see Stratified investment plan
- whether constitutes SLFI, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 9–15

Investor percentage

- defined, for financial institutions HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 28, 47(2)
- requirement to provide information to investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52

Invoice, see also Disclosure of tax on invoices

- amended after the fact to show GST, Policy P-118R
- date determines GST liability, 152(1)(a), 168(1)
- defined, 123(1); Memo 300-6-3
- discount for early payment, does not reduce GST, 161; Memo 3-9
- documentation requirements, 169(4)–(5), 223, *Disclosure of Tax (GST/HST) Regulations; Input Tax Credit Information (GST/HST) Regulations*; TIB B-013; Memo 3-1 paras. 43–46; Memo 8-4
- false statement in, penalty, 285
- for continuous supplies (e.g., electricity), see Continuous supply (electricity, gas, etc.)
- late payment charge, does not increase GST, 161, 182(3); Memo 3-9
- silent on whether GST included or excluded, Policy P-116, P-118R
- telecommunications service, effect on place of supply
 - GST, 142.1(2)
- undue delay in issuing, 152(1)(b)

Invoicing requirement, see Disclosure of tax on invoices

Inward processing, 213.2; TIB B-069; Policy P-047

- exemption certificates for imported goods, 213.2
 - posting security to obtain certificate, 213.1
- input tax credit for GST paid on importation of materials, 169(2)
 - transfer of credit from unregistered non-resident, 180(a)(ii)
- materials imported free of GST, VII-8.1
- non-taxable importation of goods, VII-8.1
- subsequent reimportation of goods, 215(3), *Value of Imported Goods (GST/HST) Regulations* s. 13

Irregularity

- in actions of CRA officials, 299(5)
- in assessment, effect of, 299(2), (4)

Irrigation authority, see Para-municipal organization

Islands of St. Pierre and Miquelon

- air travel to, not zero-rated, VI-VII-1(1)“taxation area”, VI-VII-3(a); Memo 28-3 para. 18

Isosorbide dinitrate and isosorbide-5-mononitrate (drugs), zero-rated, VI-I-2(e)(vi), (vi.1)

Topical Index

Issue of financial instrument, 123(1)“financial service”(d)

Issuer

- lottery corporation
- defined, 188.1(1)
- supply of right by, 188.1(3)

Ivory, articles made of

- excise tax on, I-5(b); Memo 800-1

J

Jade, articles made of

- excise tax on, I-5(b); Memo 800-1

Jeopardy assessment

- Court order for assessment before end of reporting period, 322.1

Jet, articles made of

- excise tax on, I-5(b); Memo 800-1

Jewellery, *see also* Specified tangible personal property

- excise tax on, I-5(c); Memo 800-1

Jigs, molds, dies, tools and fixtures

- supplied to non-resident, zero-rated, VI-V-14; Memo 4-5-2 paras. 51–52

Job site, building materials not delivered to

- eligible for FST inventory rebate, 120(1)“inventory”

Joint and several (or solidary) liability, Memo 3-1 paras. 126–131, *see also* Collection of tax

- agent and principal, where agent remits tax from supply to third party, 177(1.1)
- bankrupt and trustee in bankruptcy, 265(1)(d)
- builder and purchaser, where builder credits new housing rebate to purchaser, 254(6), 254.1(6); Memo 19-3 para. 23
- directors of corporation, for unremitted tax, 323
- insurer and segregated fund, for rebate of HST on management services, 261.31(7)
- members of unincorporated body, 324(1)(b), (c)
- nil consideration election parties, 156(5)
- non-resident rebate, person crediting, 252.5(c)
- officers of unincorporated body, 324(1)(a)
- operator and joint venturer, on joint venture election, 273(5)
- partners and partnership, 272.1(5)
- receiver and person whose assets are managed, 266(2)(d)
- supplier of installation services to non-resident, 252.41(3)
- transferor and transferee of property not at arm's length, 325
- trustees and trust, 267.1(3)

Joint application

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

Joint filing, 228(7)

Joint tenancy

- acquisition of farmland in, Policy P-183; Memo 19-5 paras. 76–97
- transfer of farmland into, Policy P-109; Memo 19-5 paras. 76–97

Joint venture

- distinguished from partnership, Policy P-171R
- prescribed form for, Policy P-187

- election to have tax only on supplies between operator and third parties, 273
- governments and other tax-exempt entities excluded, 273(1.1)
- overrides election for exempt supplies, 150(2)
- participant
 - administrative definition, Policy P-106
 - input tax credits of, Policy P-138R
 - purchases and supplies for non-electing participants, Policy P-139R
 - supply of space in co-owned building, Policy P-172R
- prescribed activities, *Joint Venture (GST/HST) Regulations*
- prescribed form for, Policy P-187
- meaning of, Policy P-139R, P-171R
- registration of, prohibited, Memo 2-1 para. 16
- transfer of interest in, whether constitutes sale of business, Memo 14-4 paras. 24–25

Journey, continuous, *see* Freight transportation service; Passenger transportation service

Judge

- authorization for collection action before end of reporting period, 322.1
- authorization for inspection of premises, 288(3), 290(1)
- constitutes officer, 123(1)“officer”
- defined
 - for search warrants, third party requirements, etc., 287
 - for solicitor-client privilege, 293(1)
- requirement to provide information or document, 289, 292
- role in solicitor-client privilege, 293
- search warrant, 288(3), 290(1)

Judgment (for tax owing)

- constitutes debt to Her Majesty, 313(1.1)
- enforcement of, 316
- interest and penalties on, 313(3)

Judicial review

- provisions apply to appeal of reference of common questions, 311(5)

Juice, *see also* Beverages

- bars, taxable, VI-III-1(j); Memo 4-3 paras. 71–73
- dispensed, taxable, VI-III-1(o.4); Memo 4-3 para. 120
- grape, for making wine, zero-rated, VI-III-1; Memo 4-3 para. 13

K

Kaolin

- included in definition of mineral, 123(1)“mineral”

Keeping books and records, *see* Books and records

Kidney dialysis machine, *see* Dialysis machine

Kitchen utensils, designed for the disabled

- zero-rated, VI-II-31; Memo 4-2 paras. 56–57

Knife, designed for the disabled

- zero-rated, VI-II-31; Memo 4-2 paras. 56–57

Knowledge

- of builder that purchaser not eligible for new housing rebate, 254(6), 254.1(6); Memo 19-3 para. 23
- of facts, for proof of service or documents, 335

Knowledge (*cont'd*)

- of false statements, penalty, 285
- of lawyer, of address of client for notification of waiver of claim, 293(15)
- of privilege, 293(15)
- of purchaser of real estate, that not exempt, 194
- of shipper of non-export of goods, 221(3)

L

Labelling

- defined, for export distribution centres, 273.1(1)

Laboratory services

- constitute institutional health care service, V-II-1“institutional health care service”(a)
- exempt, V-II-2, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019

Labour activity

- defined, for imported supplies between branches, 220(1)
- defined, for pension plan expenses, 172.1(1)

Labour and materials bond, *see* Construction: bond

Labour organization

- exemption for supply to or from trade union, V-VI-26

Labour Relations Board

- fee to file notice of appeal, exempt, V-VI-20(g)

Labour union, *see* Trade union

Labrador, *see* Newfoundland and Labrador

Lancet

- zero-rated as medical device, VI-II-21.3

Land, Memo 19-5, *see also* Farmland; Real property; Residential trailer park

- allowance for residential complex, Policy P-069
- charge on, after judgment for tax owing, 316
- infrastructure development by municipality for serviced lots, Policy P-168R
- lease of, Memo 19-5 paras. 55–57
 - for exempt rentals, V-I-6.1; Memo 19-2-2 para. 12
 - allocation of lease payments to lease intervals, 136.1(1); Memo 19-2-2 para. 13
 - rebate to lessor, 256.1; Memo 19-3-5
- for mobile home, exempt, V-I-7; Memo 19-2-2 para. 14
- rebate to lessor, 256.1; Memo 19-3-5
- self-supply rule applies to building, 191(3)(b)(i.1), 191(4)(b)(i.1)
- leased, sale of, exempt, V-I-5.2; Memo 19-2-1 para. 44
- packer, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c)(xiii.1); Finance news release 93-039
- severed
 - exemption on sale, V-I-9(2)(c)
 - from residential complex, Policy P-121
- sold before residential complex, in Alberta, Memo 19-3-7 para. 1; Policy P-083
- subdivided, exemption on sale, V-I-9(2)(c)
- swap, Memo 19-5 paras. 71–75
- transfer tax, *see* Land transfer tax

- transfer taxes, not part of base for GST, 154; *Taxes, Duties and Fees (GST/HST) Regulations* s. 3(a); TIB B-029
- underneath building, 123(1)“residential complex”
- vacant, whether sale exempt, V-I-9

Land transfer tax

- not included in consideration for GST/HST, *Taxes, Duties and Fees (GST/HST) Regulations* s. 3(a)

Landlord’s rebate

- multi-unit buildings, 100% rebate (of 5% GST) built from Sept. 14, 2023, 256.2(3.1), (3.2)
- new rental residential property, 256.2; Info Sheet GI-091; TIB B-087
 - full rebate for construction begun after Sept. 13, 2023, 256.2(3.1), (3.2)
- Newfoundland & Labrador rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47(2), (4), (6), (8); Info Sheet GI-201
- Ontario rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47; Info Sheet GI-129
- PEI rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 58.29; Info Sheet GI-149
- public service body, overlap with PSB rebate, 256.2(9.1)
- purpose-built rental housing rebate, 256.21; *Real Property (GST/HST) Regulations*
- residential care facilities, Info Sheet GI-045

Language instruction, whether exempt, V-III-11; Memo 20-7

Lapis lazuli, articles made of

- excise tax on, I-5(b); Memo 800-1

Large business

- for financial institution HST allocation rules, defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- Ontario/BC/PEI input tax credit recapture, 236.01(1); *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 26–38
 - defined, 236.01(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 27
- required to disclose detail on notice of objection, 301(1.2)
- two-year limit for input tax credit claims, 225(4)(a)(ii)

Laryngeal speaking aid, zero-rated, VI-II-13; Memo 4-2 para. 21

Laser eye surgery, exempt, V-II-5; Policy P-207

Last acquisition or importation

- meaning of, 195.2(1)
- rules deemed in force before 1991, 195.2(3)

Late filing

- election for simplified accounting, 227(2)(c), Policy P-100R
- return
 - extension of time by CRA, 281; Memo 16-2 paras. 39, 40(d)
 - penalty, 281.1; Memo 16-2 paras. 25–26

Late payment penalty

- daily compounding, 124(2)
- no effect on calculation of tax, 161, 182(3); Memo 3-9

Laundering service

- homemaker service, where supplied or paid for by government or municipality, exempt, V-II-13

Topical Index

Laundry machines

- in residential complex, exempt, V-I-13.3; Memo 19-2-2 paras. 23–24

Law enforcement service supplied to government or municipality, exempt, V-VI-20(g)

- **Law Society**, *see also* Professionals and professional services
- courses exempt unless election made, V-III-6; Memo 20-9
- fees exempt unless election made, V-VI-18

Lawsuit

- for collecting GST, prohibited, 224.1
- for unpaid GST, 224

Lawyer

- misrepresentation by, penalty, 285.1
- representing client, CRA can disclose information to, 295(6)(b)
- services of
 - costs, *see* Costs (legal)
 - disbursements of, Policy P-209R
 - excluded from financial services, 123(1)“financial service”(r)
 - litigation, *see* Litigation
 - management company for, acceleration of ITC claims, Policy P-003
 - provided to non-resident, 142(2)(g), VI-V-9, VI-V-23; Memo 4-5-3 paras. 87–90; Policy P-206
- solicitor-client privilege, 293

Laying

- of information or complaint, 332
- or repair of oceanic telegraph cable, supply to non-resident for use in ship, zero-rated, VI-V-2(c); Memo 4-5-2 para. 21(c)

Leafcutter bees

- zero-rated after June 10, 1993, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(xi); Memo 4-4 Schedule

Lease (or license), *see also* Accommodation; Contract; Real property; Sale; Supply

- activity constitutes business, 123(1)“business”
- aircraft
 - election not to claim input tax credit, 173(2)–(4); Memo 9-2 paras. 45–53
- art, limitation on input tax credit, 176(5)(c) [repealed]
- automobile
 - dollar limitation on input tax credit, 235; Memo 8-2 paras. 42–49
 - election not to claim input tax credit, 173(2)–(4); Memo 9-2 paras. 45–53
 - input tax credit to lessor for insurance repairs, Policy P-091R
 - monthly payment over \$900, 235; Memo 8-2 paras. 42–49
 - payments to lessor for loss or damage, Policy P-225
- breach of, damages, 182
- cancellation payment, 182; Policy P-218R
- charity, by, in connection with lease of real property
 - exempt, V-V.1-1
 - not exempt, V-VI-2(f)
- commercial, *see* real property (below)
- constitutes supply, 123(1)“supply”

- defined, 191(3) (Analysis); Memo 19-1 paras. 25–31; Policy P-062
- includes licence or similar arrangement, 191(4.1), 256.2(2)
- distinction between lease and licence, Policy P-062
- drop-shipment rules, 179(8)–(12)
- election for, to be supply of financial service, 150(1)
- emphyteutic, Memo 19-1 paras. 29–30; Policy P-174
- grandfathered, 340(3), (6)
- Indian or Indian band, to, Policy P-230R
- inducement payments, Memo 19-4-1 paras. 36–46; TIB B-054 (obsolete)
- input tax credit determination, 136.1(1)
- interval
 - consideration attributable to, 136.1(1)(c); Memo 19-2-2 para. 13
 - defined, 136.1(1)(b), IX-I-1
 - no effect on whether supply made in Canada, 136.1(2)(d)
 - residential sub-lease, 136(2.1)
 - when supply deemed made, 136.1(1)(b)
- land
 - for mobile home, 190(3), V-I-7; Memo 19-2-2 para. 14; Memo 19-2-3 paras. 64–67
 - long-term, with sale of house
 - exempt, V-I-5.1; Memo 19-2-2 paras. 40–43
 - new housing rebate, 254.1; Memo 19-3-2
 - sale of land exempt, V-I-5.2; Memo 19-2-1 paras. 40–43
- long-term, defined, 254.1(1); Memo 19-3-2 para. 2(c)
- medical equipment
 - by health care facility to consumer, exempt, V-II-3
- not a financial service, 123(1)“debt security”
- option to purchase, *see* purchase option
- outside Canada, 142(2)(a); Policy P-193R
- parking space, whether exempt, V-I-8.1, V-V.1-1, V-VI-25(h); Memo 19-2-2 paras. 18–20
- passenger vehicle, *see* automobile (above)
- payments redirected to financial institution, remittance of tax, Policy P-131R
- place of supply
 - GST (whether in/outside Canada), 142(1)(b), 142(2)(b); Policy P-193R
 - HST (whether in a participating province), IX-II-2; Policy P-193R
 - remains same as when first delivered, 136.1(1)(d)
- property acquired by insurer in settlement of claim, 184(7)
- property held for, FST inventory rebate, 120(1)“inventory”
- property seized or repossessed by creditor, 183(8)
- property used primarily for benefit of shareholder, partner, beneficiary, etc., 170(1)(c); Memo 8-2 para. 20
- purchase clause in residential rent-to-own agreement, Policy P-164
- purchase option
 - place of supply when exercised, 136.1(1.1)
- real property, *see also* land, above
 - by builder, tax required to be collected, 191(1)–(4)
 - by public service body, whether exempt, V-VI-25
 - deemed to be supply of real property, 136(1)
 - FST new housing rebate to builder, 121(2)(a)(i)

Lease (or license) (*cont'd*)

- • farmland, for share of crops, zero-rated, VI-IV-9; Memo 4-4 para. 35
- • for re-supply, election re, 211(1)(c)
- • inducements on, Memo 19-4-1 paras. 36–46; TIB B-054 (obsolete)
- • mobile home, for, V-I-7; Memo 19-2-2 para. 14
- • municipal taxes included may become taxable, V-VI-21 (Analysis)
- • residential, exempt, V-I-6; Memo 19-2-2 paras. 1–11
- • to supplier of exempt residential leases, 191(10), 256.1, V-I-6.1; Memo 19-2-2 paras. 12–13
- • whether exempt, V-V.1-1, V-VI-25(f); Policy P-062
- residential, exempt, V-I-6; Memo 19-2-2 paras. 1–11, *see also* Residential sub-lease
- residential complex under construction, person acquiring for purposes of deemed builder, 123(1)“builder”(d)(iv)
- sale-leaseback agreement, determining consideration, 153(4)
- school authority, by, to student, exempt, V-III-15; Memo 20-1
- specified tangible personal property, limitation on input tax credit, 176(5)(c) [repealed]
- student, to, by school authority, exempt, V-III-15; Memo 20-1
- sublease, *see* Sublease
- tangible personal property
 - • deemed to be supply of tangible personal property, 136(1)
 - • in or outside Canada, Policy P-193R
 - • to Indian or Indian band, Policy P-230R
- termination, 182
- transitional rules
 - • GST (1991), 340
 - • HST (2010), *New Harmonized Value-added Tax System Regulations* s. 42
 - • Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 4, 19(2)(d), 19(3)(a), (l)
 - • no tax before 1994 where agreement before 1991, automobiles and health care equipment, 340(3)(b)
 - • no tax where agreement before August 8, 1989, 340(6)
 - • PEI HST (2013), *New Harmonized Value-added Tax System Regulations* s. 58.24
- vehicle converted for use by disabled individual, reduced tax, 258.1(7); Info Sheet GI-199
- when consideration due and tax payable, 152(2)

Lease inducement, *see* Lease (or license): inducement payments

Lease interval, *see* Lease (or license): interval

Leaseback arrangement, determining consideration, 153(4.1)–(4.6)

Leasehold improvements

- used as lease inducement, Memo 19-4-1 paras. 44–46

Leasing assets

- FST inventory rebate, Policy P-133

Leaves, tobacco, zero-rated, VI-IV-7; Memo 4-4 para. 33

Leaving Canada

- non-resident performer or employee, requirement to remit tax, 238(3); Policy P-134R
- tax debtor, seizure of property from, 322

Lecturer, non-resident, *see* Non-resident: performer or lecturer

Leg

- artificial, zero-rated, VI-II-22; Memo 4-2 para. 38
- of a journey, defined, *New Harmonized Value-added Tax System Regulations* s. 20; Memo 28-3 para. 7

Legal aid

- plan, rebate for tax paid, 258; Memo 13-2
- services, exempt, V-V-1; Memo 5-3

Legal reports by physician, whether taxable, Policy P-256

Legal service, *see* Lawyer: services of

Legion entity

- defined, 259.2(1)

Legislated consumers' refund

- defined, for returnable containers, 226(1)

Legislative amendments

- April 23, 1996 proposals, TIB B-075
- change in use of capital property resulting from, 198.1(a) [repealed]
- interest to apply retroactively, 124(3)
- retroactive effect of, S.C. 1993, c. 27, s. 210 (reproduced before s. 122)

Legislature, *see* Provinces and provincial law

Legs of a journey, *see* Continuous journey

Lending library, borrowing privileges exempt, V-VI-19

Lending of money, *see also* Financial service(s); Interest

- constitutes financial service, 123(1)“financial service”(c)
- garnishment of amount to be lent, 317
- to non-resident, whether exempt or zero-rated, V-VII, VI-IX-1(a)(ii)
- where principal business is, 149(1)(a)(viii)

Lens blanks

- for prescription eyewear, zero-rated, VI-II-32

Lenses (contact or for eyeglasses), zero-rated, VI-II-9; Memo 4-2 para. 15

- partly finished, zero-rated, VI-II-32; Memo 4-2 para. 15

Lessee

- defined, for sale-leaseback arrangements, 153(4.1)(a)

Letter

- constitutes a record, 123(1)“record”
- garnishment, 317

Letter of credit, 123(1)“money”

Liability, *see also* Imposition of tax (charging provisions); Joint and several (or solidary) liability; Penalties; Offences

- builder, *see* Builder: liability of
- directors of corporation, for unpaid tax, 323
- distributing property of estate, etc., without certificate, 270
- for tax, time of, *see* Time: tax payable
- partners, for obligations of partnership, 272.1(5)
- to collect tax, 221
- to pay tax, 165(1), 299(2); Memo 3-1 paras. 4–8
- trustee, for obligations of trust, 267.1
- unincorporated association, officers and members, 324

Library (public), *see also* Para-municipal organization

- borrowing privileges exempt, V-VI-19

Topical Index

Library (public) (*cont'd*)

- library board, may apply to be municipality, 123(1)“municipality”(b); TIB B-046
- rebate for printed books, 259.1; Memo 13-4

Licence, *see also* Lease (or license)

- distinction between licence and lease, Policy P-062
- holder, government fees to recover cost of administering regulatory program, exempt, 189.1
- meaning of, Policy P-062
- software, *see* Software
- supplied by government, whether exempt, V-VI-20(c), (j), (k)
- to use real property
 - supplied by public institution or other public sector body, not exempt, V-VI-25(f)
 - supplied by charity, exempt, V-V.1-1
- to use tangible personal property
 - to Indian or Indian band, Policy P-230R

Licensed duty-free shop, *see* Duty-free shop

Licensed manufacturer

- transitional rule re GST, 337(7)

Licensed practical nurse, *see* Health care services, exempt

Licensed wholesaler

- cancellation of licence, 119(2)
- transitional rule re FST, 118(1), (2), (7)
- transitional rule re GST, 337(7)

Licensing of insurance adjusters, Policy P-056R2

Lien, on property to enforce judgment for tax owing, 316

Life insurance, *see* Insurance

Life lease

- whether subject to self-supply rules, Memo 19-2-3 paras. 24–28

Life memberships, transitional rules

- GST, 345
- HST, 356(6); TIB B-077

Lift chair, Info Sheet GI-133

Lift for wheelchair, zero-rated, VI-II-14; Memo 4-2 para. 22

Limb, artificial, zero-rated, VI-II-22; Memo 4-2 para. 38

Limitation period

- appeal of assessment
 - extension of time, 305
 - 90 days after confirmation of assessment, 306
 - 180 days after notice of objection filed, 306(b)
- assessment
 - rebate, reassessment 4 years, 298(2)
 - tax and penalties, generally 4 years, 298(1)
 - where fraud, misrepresentation or waiver, none, 298(4)
- bad debt write-off 4 years, 231(4)
- cancellation of small supplier's registration, minimum 1 year, 242(2)(b)
- collection of tax debt by Crown, 10 years, 313(2.1)–(2.8)
- direct sellers 4 years, 178.3(3), 178.3(4)
- directors' liability 2 years, 323(5)
- distributors of direct seller products 4 years, 178.4(3), 178.4(4)
- election

- exempt supplies within corporate group, 150(3)(c)
- fiscal months and fiscal quarters, 243(3)
- fiscal year, 244(4)(c)
- museum or gallery, re art acquired for exhibit, 176(6)(b) [repealed]
- patronage dividends, 233(4)
- Quick Method, 227(2)(c); Policy P-100R
- real property of public service body, 211(5)(c)
- reporting period, 250(d)
- sale of business, 167(1.1); Memo 14-4 para. 12
- simplified public service body rebate calculation, 259(13)
- streamlined or simplified accounting, 227(2)(c); Policy P-100R
- export of property for non-resident business rebate, 60 days, 252(1)
- GAAR adjustment request 180 days, 274(6)
- input tax credit claims 2 or 4 years, 225(4)
- notice of objection
 - extension of time, 303, 304
 - 90 days, 301(1.1)
- prosecutions 8 years, 332(4)
- real property, adverse possession rights, Policy P-178
- rebate
 - amount paid in error 2 years, 261(3)
 - charity exports 4 years, 260(2)
 - employees and partners 4 years, 253(3)
 - imported goods
 - damaged 2 years, 215.1(2)(d)
 - not subject to duty 2 years, 215.1(3)(d)
 - returned to supplier 2 years, 215.1(1)(c)
- land leased for residential purposes 2 years, 256.1(2)
- legal aid plan 4 years, 258(3); Memo 13-2 para. 18
- new housing (owner-built) 2 or 4 years, 256(2.01), (3); *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 46(4), 46(6)
- new housing (purchased) 2 years, 254(3), 254(4)(c), 254.1(3), 254.1(4)(b), 255(3); *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 41(4), 46(6)(c)(iv), 43(3), 43(4)(c)(iii), 45(4)
- new rental housing, 2 years, 256.2(7); *New Harmonized Value-added Tax System Regulations, No. 2*, s. 47(11)
- non-resident 1 year, 252.2(a), 252.3, 252.4(1), 252.4(3)
- printed books, 4 years, 259.1(3); Memo 13-4
- public service body 4 years, 259(5), (5.1)
- sale of real property by non-registrant 2 years, 257(2)
- remittance of tax, 228(2)
- return
 - annual filer, 3 months or June 15, 238(1)(a)
 - deceased individual, 238(3.1)
 - extension of time, 281; Memo 16-2 paras. 39, 40(d)
 - monthly and quarterly filers, 1 month, 238(1)(b)
 - waiver of interest and penalty, Memo 16-3 para. 10
- revocation of election
 - exempt supplies within corporate group, 150(4)(c)
 - fiscal year, 244(4)(c)
 - patronage dividends, 233(5)
 - real property of public service body, 211(5)(c)

Limitation period (*cont'd*)

- streamlined accounting or Quick Method, minimum 1 year, 227(4.1)
- unincorporated body, officers' liability, 324(3)(c)
- variation of taxi operator's registration to apply only to taxi business, minimum 1 year, 242(2.1)
- waiver of interest and penalty, 10 years, 281.1; TIB B-100; Info Sheet GI-024

Limitations

- amounts, *see* Dollar amounts in legislation and regulations
- appeals to Tax Court, 306.1
- input tax credits, *see* Input tax credit: limitations and restrictions
- objections, where rights waived, 301(1.6)
- time periods, *see* Limitation period

Limited partner

- not liable for obligations of partnership, 272.1(5)

Limited partnership

- grandfathering of pre-October 1989 condominium project, 336(5)
- reduction in FST new housing rebate, *Federal Sales Tax New Housing Rebate Regulations* s. 3(b)(iii)(A)
- HST grandfathering of pre-October 1996 condominium project, 351(7); TIB B-077

Liquid methanol, *see* Methanol, liquid

Liquidator, *see* Receiver

Liquor, *see* Alcoholic beverages

List, *see* Lists

Listed financial institution, *see also* Financial institution

- bad debt on accounts receivable purchased within corporate group, 231(2)
- constitutes specified person for notices of objection, 301(1)
- defined, 123(1), 149(1)(a); Memo 17-6
- election for exempt supplies within corporate group, 150
- employee of, ineligible for income tax-based rebate, 253(1)
- not eligible for public service body rebate, 259(3)
- not eligible for transitional credit, 346(1)
- notice of objection restrictions, 301(1), (1.2)
- registration permitted, 240(3)
- reporting period of
 - annual, 245(2)(a)(iv)
 - monthly, 245(1), 245(2)(a)(iv)
- required to disclose detail on notice of objection, 301(1.2)
- return deadline, 238(1)(a)(i), 238(2.1)(b)
- selected, *see* Selected listed financial institution
- two-year limit for input tax credit claims, 225(4)(a)(i)

Listed international agreement

- defined, 123(1)
- demand for information for purposes of, 289(1)
- disclosure of information by official in accordance with, 295(5)(n)

Lists

- dollar amounts, *see* Dollar amounts in legislation and regulations
- excise tax rates, Memo 800-4

- interest rates, 124 (Analysis); *Interest Rates (Excise Tax Act) Regulations*
- policy papers, "Policy Statements" tab (Binder C1)
- provincial government entities, 122
- CRA officials, "Government Directory" tab (Binder C1)

Literacy organizations, rebate, 259.1; Memo 13-4

Literary presentation, *see* Place of amusement

Litigation, *see also* Lawyer: services of

- application of HST, *New Harmonized Value-added Tax System Regulations* s. 27; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 14, 25
- awards or settlements, 182; Policy P-218R
- conducted in Canada, whether taxable, VI-V-23; Memo 4-5-3 paras. 87-90; Policy P-206
- conducted outside Canada, non-taxable, 217"imported taxable supply"(a)(vi)
- when commenced, Memo 4-5-3 paras. 87-90; Policy P-206

Livestock, zero-rated, VI-IV-1, 2, *see also* Agriculture and fishing, zero-rated

Llamas, zero-rated, VI-IV-1; Memo 4-4 para. 5; Policy P-040 (obsolete)

Lloyd's association

- continuation of, 149.1
- defined, 123(1)
- Division IV tax on imported taxable supplies, 217.1(9)-(12)

Loading

- defined, for importation of service from foreign branch, 217
- services, incidental to freight transportation, Memo 28-2 paras. 22, 24, 30

Loan, *see* Lending of money

Loan corporation

- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 26

Local authority, *see also* Para-municipal organization

- designated as municipality, 123(1)"municipality"(b)

Local municipality

- defined, V-VI-1
- supplies to other municipal entities, exempt, V-VI-28

Location

- ordinary, *see* Ordinary location (of property)

Locomotion, aid to, for disabled, zero-rated, VI-II-14; Memo 4-2 para. 22

Locomotive, *see* Railway: equipment and rolling stock

Locum, for medical practitioner, Policy P-238

Lodging, *see also* Accommodation

- house, meaning of, Policy P-099

Log boom

- whether "conveyance or cargo container", Policy P-067R

Long-haul truck driver

- defined, ITA 67.1(5)
- food and beverages, percentage of ITC allowed, 236(1)(b)(ii); Memo 8-2 paras. 51-52, 54

Topical Index

Long-term lease

- defined, 254.1(1); Memo 19-3-2 para. 2(c)
- home sold with
 - exempt, V-I-5.1; Memo 19-2-2 paras. 40–43
 - new housing rebate, 254.1(2)(a)(i); Memo 19-3-2

Loss offset program (excise tax transportation rebates), 68.4; Memo 800-1 paras. 21–23

Lots, sale of, *see* Land; Serviced lots

Lottery, Memo 500-6-10, *see also* Bets; Game of chance

- constitutes game of chance, 123(1)“game of chance”
- prescribed lottery corporation
 - excluded from public service body rebate, 259(3)
 - transactions with ticket distributors ignored, 188.1
 - treatment of, 188(5), 188.1; *Games of Chance (GST/HST) Regulations*; TIB B-018
- right to play, sold by charity or non-profit organization, exempt, V-VI-5.1
- terminal, *see* Gaming machine
- ticket distributor, ignored for GST purposes, 188.1

Luggage, *see* Baggage

Lumber

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)

Luxury automobile

- limitations on input tax credit, 201, 235; Memo 8-2 paras. 23–30, 42–49

Lyft

- treated as taxi, 123(1)“taxi business”; Info Sheet GI-196

Lymphedema

- extremity pump or intermittent pressure pump for use in treating, zero-rated, VI-II-21.1; Memo 4-2 paras. 32, 33

M

MUSH sector, *see* Municipality; University; School: authority; Hospital: authority

Maa-nulth First Nations

- no longer eligible for Indian Act relief, Notice 263

Machinery, *see* Equipment

Machine-readable records, *see* Books and records: computerized

Made available in/outside Canada

- meaning of, Policy P-078R

Made in Canada, *see* Place of supply

Made outside Canada, *see* Place of supply

Magazine

- advertising, *see* Advertising
- supplied by non-resident, 143.1, VII-7.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*
 - soliciting orders in Canada, 240(4)
 - subscription agent considered supplier, Policy P-185R

Mail

- constitutes delivery in a province, IX-II-3
- date of mailing presumed to be date of notice or demand, 335(10)
- delivery of, constitutes freight transportation service, VI-VII-1(1); Memo 28-2 paras. 64, 80–90

- electronic, *see* Telecommunication service
- export by, zero-rated, VI-V-12; Memo 4-5-2 paras. 39, 42
- goods delivered to Canada by, where value not more than \$20
 - books, magazines and newspapers, 143.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*
 - whether tax on importation, VII-7, VII-7.1; *Mail and Courier Imports (GST/HST) Regulations*; *Postal Imports Remission Order*
- HST on stamps, IX-VII; Memo 28-2 paras. 80–90
- postal service
 - HST on, IX-VII; Memo 28-2 paras. 80–90
 - zero-rated, VI-VII-6, 7, VI-V-22; Memo 4-5-3 para. 13; Memo 28-2 para. 64
- postmark as evidence of date of mailing, Memo 300-6-2 para. 7
- proof of service by, 335(1)
- sending by, deemed received when sent, 334(1)
 - exception for payments or remittances, 334(2)
- solicitation of orders in Canada by, 240(3)(b), (4)

Mailing address

- used as basis for determining residence in a province for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 5(a)

Mainframe computer

- memory boards and channels removed from, no FST rebate, Policy P-127

Maintaining books and records, *see* Books and records

Maintenance

- bond, *see also* Construction: bond
- contract
 - parts held for, no FST inventory rebate, 120(2.1)
 - software, TIB B-090
 - taxable, 123(1)“insurance policy”(a), *see also* Warranty
- conveyance imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f)
- goods imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)
- lottery corporation, by, of equipment used by distributor, deemed not a supply, 188.1(4)(a)(iii)
- medical device, zero-rated, VI-II-34; Memo 4-2 para. 62
- national, place of supply for HST, Policy P-219
- professional status
 - continuing education courses exempt, V-III-6; Memo 20-4
 - dues to organization exempt, V-VI-18
- roads, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(k)
- service supplied to unregistered non-resident carrier, zero-rated, VI-V-2; Memo 4-5-3 para. 29; Policy P-076
- tangible personal property, place of supply for HST
 - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
- water distribution, sewage or drainage system, exempt, V-VI-22

Maintenance bond, *see also* Construction: bond

- meaning of, Memo 17-1 para. 20

Make-up gas, defined, 153(6)(b)

Makes an application

- defined, for first-time home buyer rebate, 263.3(1)

Making a return, see Return

Malt

- beverages (non-alcoholic), taxable, VI-III-1(c); Memo 4-3 paras. 17–18
- liquor, taxable, VI-III-1(a); Memo 4-3 para. 9

Mammography, see Radiological services

Management, place of, 123(1)“permanent establishment”(a)(i)

Management company

- effect of use of, 123(1)“exempt supply” (Analysis)
- for health care, Policy P-238
- law firm, acceleration of input tax credits, Policy P-003

Management or administrative service

- defined, 123(1); TIB B-105
- excluded from exempt financial services, 123(1)“financial service”(q)(i)
- HST rebate to investment plan or segregated fund where service used outside the HST zone, 261.31(1) [repealed]

Management service, see Management or administrative service

Management services

- excluded from financial services, 123(1)“financial service”(q)
- intra-company cost allocations of insurance companies, Policy P-126
- rebate of provincial portion of HST, financial institution, 261.31(2); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 21.1

Manager (of investment plan)

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- election to file plan’s returns, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
- election to transfer plan’s net tax adjustments to, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55; Notice 260

Mandatory, see Agent

Mandate, see Agent

Mandatory registration, see Registration (for GST/HST): required

Manitoba

- provincial government entities that pay no GST, 122 (Analysis); Memo 18-2 paras. 26–28

Manual, see Owner’s manual

Manufacturer

- licensed, transitional rule re GST, 337(7)
- mobile home, 123(1)“builder”(c)
- rebate to consumer, 181.1; Memo 300-7-6
- repeal of FST, transitional rules, 118
- supply of property on behalf of non-resident, 179, 180

Manufacturing

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Manufacturing service

- exporter, *see* Inward processing

Manure

- zero-rated as fertilizer when sold in bulk, VI-IV-5; Memo 4-4 para. 30

Manuscript, rare, see Specified tangible personal property

Maple-sugar candy, taxable, Memo 4-4 para. 2

Mare

- pregnant, urine of taxable, Memo 4-4 para. 2

Margin for risk transfer

- defined, for Division IV tax on financial institutions, 217

Marine animals, zero-rated, VI-IV-8; Memo 4-4 para. 34

Marine insurance policy

- adjusting services, exempt, 123(1)“financial service”(j)(i)
- apportionment of risks for zero-rating, Policy P-011

Marine vessel, see Ship or boat

Marketing

- of fertilizer, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(h)
- of output, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(c)

Market research

- excluded from exempt financial services, 123(1)“financial service”(r.4)(ii)

Market value, see Fair market value

Markevich case overruled, 313(2.1)–(2.8)

Marriage breakdown

- exception to joint liability on transfer of property, 325(4)

Marriage certificate, supply of, exempt, V-VI-20(d)

Marshmallows, taxable, VI-III-1(e); Memo 4-3 para. 45

Mask, see Face mask, zero-rated

Master pension entity

- defined, 123(1)

Master pension factor

- defined, 123(1)

Master pension group

- defined, 172.1(1)

MasterCard fees to banks, taxable, 123(1)“financial service”(r.6)

Mathematical formula, treatment of negative amounts in, 125

Maximum amounts, see Dollar amounts in legislation and regulations

Meal replacement bars, zero-rated, VI-III-1; Memo 4-3 paras. 160–162

Meals, see also Catering service

- allowance or reimbursement for, Memo 9-3 para. 65; Memo 9-4 para. 38; Memo 400-3-3
- expenses
 - incurred by employee, rebate for, 253; Memo 500-4-6
 - unvouchered, Policy P-028 (obsolete)
- input tax credit limited to 50%, 236(1); Memo 8-2 paras. 50–67

Topical Index

Meals (*cont'd*)

- • • exception for charities, 236(2)
- • • special rule for long-haul truck drivers, 236(1)(b)(ii)
- on Wheels, exempt, V-V.1-4, V-VI-15
- Ontario/BC HST input tax credit denied to large business, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(h)
- preparation of, homemaker service, exempt, V-II-13
- school cafeteria, exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; Memo 20-5; TIB B-026
- supplied with rent, exempt, V-I-6.2; Memo 19-2-2 para. 9
- university or public college, under meal plan, exempt, V-III-13; Memo 20-5

Mechanical percussor for postural drainage treatment, zero-rated, VI-II-6; Memo 4-2 para. 11

Mechanics' tools, *see* Apprentice mechanics' tools

Medal

- awarded outside Canada or participating provinces
- • no GST on importation, VII-2
- • no HST on bringing into participating province, X-I-11
- imported for award in Canada, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)

Media (computer), *see* Computer: software; Carrier media; Computer carrier media

Medical

- device, zero-rated, VI-II; TIB B-022, B-061; Memo 4-2, *see also* specific devices by name
- • cosmetic service supply excluded, VI-II-1.2
- • defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(1)
- • must be designed for human use and for assisting individual with disability or impairment, VI-II-1.1
- • parts or accessories for, VI-II-32; Memo 4-2 para. 61
- drugs, zero-rated, VI-I; Memo 4-1
- equipment
- • institutional health care service, exempt, V-II-1, 2
- • lease to consumer on order of medical practitioner, exempt, V-II-3
- insurance, 123(1)“insurance policy”
- locums, Policy P-238
- management company, 123(1)“exempt supply” (Analysis)
- mask, zero-rated, *see* Face mask, zero-rated
- oxygen, zero-rated, VI-I-2(e)(ix)
- practice
- • payments made within, Policy P-238
- • sale of, 167(1); Memo 14-4 para. 28
- practitioner (physician or dentist), *see also* Practitioner
- • defined
- • • health care services, VI-II-1
- • • medical and assistive devices, VI-II-1“specified professional”
- • • prescription drugs, VI-I-1
- • medico-legal reports by, Policy P-256
- • payments to other practitioners, Policy P-238
- • services exempt, V-II-5; Policy P-238
- prosthesis
- exempt when supplied in health care facility, V-II-1“institutional health care service”(b)

- • zero-rated, VI-II-25, 26; Memo 4-2, paras. 43, 44
- services, *see* Health care services, exempt
- supplies
- • institutional health care service, exempt, V-II-1, 2

Medical device, *see* Medical: device

Medico-legal reports, Policy P-256

Member

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

Membership, *see also* Association; Club

- club, no input tax credit for dues or right to acquire, 170(1)(a); Memo 8-2 paras. 2–7
- conditional on owning security, not financial service, 140
- defined, 123(1)
- golf club, securities issued by, Policy P-098R
- lifetime, supply of, transitional rule
- • GST, 345
- • HST (1997), 356(6); TIB B-077
- • Nova Scotia HST (2010), *Nova Scotia HST Regulations* s. 7
- place of supply for HST
- • after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 6–11
- supplied with share, not financial service, 140
- supply of
- • by charity, for recreational or athletic activity, whether exempt, V-V.1-1(f), V-V.1-1(g), V-VI-2(j), 12
- • by public sector body, exempt, V-VI-17, 18
- • by public service body, for classes or activities for children, underprivileged or disabled, V-VI-12
- • by registered party, V-VI-18.1
- trade union, dues not taxed, 189

Memoranda, *see* “Memoranda” tab (Binder P3)

Memorial (certificate to enforce judgment on land), 316

Memory boards

- removed from tax-paid computers, no FST rebate, Policy P-127

Menstrual cup, *see* Feminine hygiene product

Mental disability, *see* Disabled person or disabled individual

Mental institution, *see* Health care facility

Merchandising allowance

- treated as adjustment to consideration, 232.1

Merger, *see* Amalgamation

Messuages, 123(1)“real property”(b)

Metals, *see* Precious metal

Meter, blood-glucose, zero-rated, VI-II-28; Memo 4-2 para. 46

Metered dose inhaler, VI-II-5.1; Memo 4-2 paras. 8, 9

Methanol, liquid

- production from natural gas, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(n)

Metropolitan authority, *see* Municipality

Mexico

- courier import up to \$40 from, no tax on importation, VII-7.01
- temporary importations from
- • no GST on importation, VII-1

Mexico (*cont'd*)

- • no HST on bringing into participating province, X-I-8

Midwife

- health care practitioner, V-II-1“practitioner”
- services exempt, V-II-7

Military, *see* Armed forces

Military stores and arms

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1, 4

Milk, Info Sheet GI-036

- based beverages, zero-rated, VI-III-1(d); Memo 4-3 paras. 20–22
- chocolate milk, single serving taxable, VI-III-1(n); Memo 4-3 paras. 32–34
- dispensed, taxable, VI-III-1(o.4); Memo 4-3 para. 120
- equipment for producing, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(i), (v), (vi); Memo 4-4 Schedule
- ice, *see* Ice milk, taxable
- products, zero-rated as food, VI-III-1; Memo 4-3 para. 5
- single servings, zero-rated, VI-III-1(n); Memo 4-3 paras. 27–34, 76
- sold in vending machine, taxable, Memo 4-3 para. 120
- zero-rated, as food, VI-III-1, 1(n); Memo 4-3 para. 27

Mine, constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)

- supply of undivided working interest in, Policy P-128R2

Mineral

- defined, 123(1)
- exploration or exploitation of
 - • definition of “Canada”, 123(2); Policy P-152R
 - • joint venture election, 273
 - • supply of right to, deemed not a supply, 162(1); Policy P-110R
- extraction of, place constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)
- feed, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2)(a); Finance news release 93-039
- right to take or remove
 - • supply for consumer use taxed, 146(c), 162(2), V-VI-20(k)
 - • supply to registrant not taxed, 162(1); Policy P-110R

Mini-home

- whether mobile home, residential unit or residential complex, Memo 19-3-7 paras. 10–16; Policy P-104R

Minimal amounts

- under \$2, not payable or refundable, 297.1; TIB B-100

Minimum amounts, *see* Dollar amounts in legislation and regulations

Minimum fine not to be reduced by court, 331

Mining activity (crypto)

- deemed not commercial activity, 188.2(2), (3), (4); Notice 324
- • exception, 188.2(5)
- defined (re cryptoassets), 188.2(1)

Mining equipment

- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(d)

Mining group

- defined (re cryptoassets), 188.2(1)

Mining group operator

- defined (re cryptoassets), 188.2(1)

Mining payment

- defined (re cryptoassets), 188.2(1)

Minister (of National Revenue)

- defined, 123(1)
- delegation of powers, 275(3)
- duties, *see* Due dispatch, required by Minister

Mink, taxable, Memo 4-4 para. 7

Miquelon, air travel to not zero-rated, VI-VII-1(1)“taxation area”, VI-VII-3(a); Memo 28-3 para. 18

Misrepresentation, *see also* Offences; Penalties

- no time limit for reassessment, 298(4)

Mistaken payment of tax

- input tax credit for, 296(2.1)
- rebate of, 261

Misuse of statutory provisions

- general anti-avoidance rule, 274(4); TIB B-046

Mixed pension plans

- financial institution percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 38

Mixed supplies, *see* Combined supply

Mixed-use building

- new housing rebate, Memo 19-3-7 paras. 19–22

Mobile home, *see also* Residential trailer park

- British Columbia HST, Info Sheet GI-081
- constitutes personal property for certain rules, 142(3)(b), 220.01, VI-V-24, IX-I-2; Memo 4-5-2 para. 50; Memo 19-1 paras. 48–50
- constitutes real property, 123(1)“real property”(c)
- constitutes residential complex, 123(1)“residential complex”(a), (c.1)
- constitutes residential unit, 123(1)“residential unit”(a)
- construction of, timing rule, 190.1(1)
- dealer, treated as builder, 123(1)“builder”(c); Memo 19-2 paras. 1–5
- defined, 123(1); Memo 19-2 paras. 9–13; Memo 19-3-7 paras. 10–16; Policy P-104R, Policy P-223
- excluded from FST new housing rebate, 121(1)“specified single unit residential complex”
- foundations and support mechanisms, Policy P-070R
- lease of land for, exempt, V-I-7; Memo 19-2-2 para. 14
- manufacturer of, 123(1)“builder”(c)
- mini-homes, Memo 19-3-7 paras. 10–16; Policy P-104R
- motor homes, Policy P-104R
- new housing rebate, 256(2.2)
- Ontario HST, Info Sheet GI-082
- PEI HST, Info Sheet GI-145

Topical Index

Mobile home (*cont'd*)

- park model trailers, Memo 19-3-7 paras. 10–16; Policy P-104R
- prefabricated, Policy P-223
- rebate for, 254(2), 256(2.2); Memo 19-3-7 paras. 17–18
- removed from HST province, rebate of provincial tax, 261.1; TIB B-080
- substantial renovation of, timing rule, 190.1(2)
- supplier of, 123(1)“builder”(c)
- support mechanisms, Policy P-070R
- travel trailers, Policy P-104R
- used, no HST, X-I-25
- whether manufacture and assembly substantially complete, Policy P-223

Model trailer (in park)

- whether mobile home, residential unit or residential complex, Policy P-104R

Modem, possibly zero-rated, VI-II-2

Modification

- medical device, of, zero-rated, VI-II-34; Memo 4-2 para. 62

Molasses

- fruits, seeds, nuts or popcorn coated with, taxable, VI-III-1(e); Memo 4-3 paras. 45–54

Molds, dies, jigs, tools and fixtures

- supplied to non-resident, zero-rated, VI-V-14; Memo 4-5-2 paras. 51–52

Money, *see also* Dollar amounts in legislation and regulations; Financial service(s); Lending of money

- bringing into HST province, no HST self-assessment, X-I-17
- broker of, constitutes financial institution, 149(1)(a)(iii)
- business of lending, 149(1)(a)(viii)
- considered TPP for zero-rated export rules, VI-VII-1(1)“tangible personal property”
- defined, 123(1)
- garnishment of, 317
- importation of, no tax, VII-10
- issue, transfer, lending etc. of, 123(1)“financial service”(a)
- paid to Her Majesty, statutory recovery rights only, 312
- payment of not a supply, 123(1)“property”, 123(1)“service”(b)
- seized from tax debtor by police, 320
- trader of, constitutes financial institution, 149(1)(a)(iii)
- value of consideration, *see* Consideration

Monitor

- for blood glucose, zero-rated, VI-II-28; Memo 4-2 para. 46
- respiratory, *see* Respiratory monitors, zero-rated as medical devices

Monoselector devices, calculation of tax, 165.1(2)

Month, *see also* Fiscal month

- defined, 123(1)
- • for value of imported goods, *Value of Imported Goods (GST/HST) Regulations* s. 2(2)

Monthly compounding of interest, *see* Interest

Monthly filing, *see* Fiscal month

Mooring facilities for floating home, exempt, V-I-13.2; Memo 19-2-2 para. 22

Mortgage, *see also* Debt; Debt security

- buydowns, Memo 19-1 para. 56
- granting of, exempt, 123(1)“financial service”(d)
- takes priority over deemed GST security, *Security Interest (GST/HST) Regulations* s. 2

Mortgage investment corporation, *see also* Distributed investment plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(c)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)

Mortgagee

- deemed to be builder, 123(1)“builder”(b)

Motel, *see also* Accommodation; Hotel

- meaning of, Policy P-099

Mother of pearl, articles made of

- excise tax on, I-5(b); Memo 800-1

Motive fuel, *see also* Fuel

- excluded from non-resident business rebate for goods exported, 252(1)(c)
- included in “specified property or service” for Ontario/BC HST ITC recapture, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(b)

Motor fuel, *see also* Fuel; Motive fuel

- defined, for B.C. point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 4, s. 10 [repealed]

Motor home, *see also* Residential trailer park

- excluded from definition of “mobile home”, 123(1)
- lease of land for, V-I-7(b); Memo 19-2-2 para. 16
- rented, temporary importation of by Canadian resident, calculation of tax, *Value of Imported Goods (GST/HST) Regulations* s. 15:A(a)(ii)
- whether mobile home, residential unit or residential complex, Policy P-104R

Motor vehicle, *see also* Automobile; Specified motor vehicle

- allowance paid to employee or partner, 174(a)(ii); Memo 9-3; Policy P-075R
- auxiliary driving control
 - • addition of, *see* Conversion: of vehicle for use by disabled
 - • zero-rated, VI-II-18; Memo 4-2 para. 26
- buy-back of under Ontario Arbitration Plan, Policy P-036
- conversion for use by disabled person, *see* Conversion: of vehicle for use by disabled
- defined
 - • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
 - • for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26; *see also* Qualifying motor vehicle
- expenses, rebate for employees and partners, 253; Memo 500-4-6
 - • where reasonable allowance received, Policy P-113R
- ferry for, charges exempt or zero-rated, V-VIII-1, VI-VII-14; Memo 28-1
- HST on, *see* Specified motor vehicle
- qualifying, *see* Qualifying motor vehicle

Motor vehicle (*cont'd*)

- specified, *see* Specified motor vehicle
- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(c)
- wheelchair ramp for, zero-rated, VI-II-16; Memo 4-2 para. 46
- installation of, *see* Conversion: of vehicle for use by disabled

Moulds, jigs, dies, tools and fixtures

- supplied to non-resident, zero-rated, VI-V-14; Memo 4-5-2 paras. 51–52

Mousse, taxable in single servings, VI-III-1(n); Memo 4-3 paras. 27–34

Movable property, *see* Personal property

Movement of goods, *see* Freight transportation service

Movie

- theatre, *see* Place of amusement

Moving house from existing land, Memo 19-2-4 paras. 11–18; Policy P-154

Muffin

- bar, taxable, VI-III-1(m); Memo 4-3 paras. 93, 98–99; Info Sheet GI-020
- English, zero-rated, VI-III-1(m); Memo 4-3 paras. 88, 94, 137
- taxable where packaged less than six, VI-III-1(m); Memo 4-3 paras. 87, 89, 97, 118, 137

Mulchers, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c)(xiv)

Mules, taxable, Memo 4-4 para. 7

Multi-employer pension plan

- rebate to, 261.01 [now available to all pension plans]

Multidisciplinary health care service, exempt, V-II-7.4

Multinational corporations

- permanent establishment in Canada deemed resident in Canada, 132(2)
- supplies between branches, 132(4), 220

Multiple servings

- cakes, muffins, cookies, etc., six or more, zero-rated, VI-III-1(m); Memo 4-3 paras. 87, 95–97
- pudding or beverages, zero-rated, VI-III-1(n); Memo 4-3 paras. 27–34

Multiple supplies vs. single supply, Policy P-077R2, *see also* Combined supply

Multiple unit residential complex, *see also* Real property; Residential complex

- addition to
 - builder of, 123(1)“builder”
 - deemed not capital property, 195.1(2); Memo 19-2-3 para. 103
 - deemed separate supply from rest of complex, 136(3)
 - self-supply rule, 191(4)
 - substantial completion of, defined, 191(9)
- conversion to condominium complex, V-I-4(a); Memo 19-2-1 paras. 35–36
- defined, 123(1); Memo 19-2 para. 14
- laundry machines exempt, V-I-13.3; Memo 19-2-2 paras. 23–24

- new housing rebate for
 - FST rebate (transitional), 121(3); Memo 900-1
 - GST rebate (for duplex), 254(1)“single unit residential complex”, 254.1(1)“single unit residential complex”; Memo 19-3 para. 7
 - Nova Scotia rebate (for duplex), 254(2.01)–(2.1); Memo 19-3-8 paras. 3–8
 - rental property, 256.2; TIB B-087
 - Ontario rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47
- non-substantial renovation, 192; Memo 19-2-3 paras. 68-76
- remote work site, 191(7); Memo 19-2-3 paras. 51–58; Policy P-090
- self-supply by builder, tax on, 191(3), (5)
- substantial completion of, deemed, 191(9)
- supply exempt where tax already paid, V-I-2, 3, 5; Memo 19-2-1 paras. 26–39

Multi-tiered corporation, 186(3); Memo 8-6 paras. 14–16, *see also* Holding company

Municipal body, *see also* Municipality

- defined, V-VI-1
- supplies to other municipal entities, exempt, V-VI-28

Municipal taxes

- unpaid, and redemption by previous owner, Policy P-198
- unpaid, sale of property by municipality, 183(10)
- redemption by previous owner, 183(10.1), Policy P-198

Municipal transit service

- defined, V-VI-1, V-VI-24(c)
- exempt, V-VI-24

Municipality, Memo 500-4-2, *see also* Government; Public sector body; Public service body

- apportionment of rebate where multiple capacities, 259(4.1), (7), (8)
- basic tax content of property of, 198.1(1)
- constitutes public sector body, 123(1)“public sector body”
- constitutes public service body, 123(1)“public service body”
- defined, 123(1); TIB B-046; Memo 500-4-2, *see also* Paramunicipal organization
- for public service body rebate, 259(1); *Public Service Body Rebate (GST/HST) Regulations* s. 2
- designated
 - activity, V-VI-1“designated activity”, V-VI-28
 - credit to municipality for tax previously paid, 200.1
 - effective date of designation, Policy P-204 (obsolete)
 - for public service body rebate, 259(1)“municipality”, 259(4), (4.3)
 - for supply of water, V-VI-23; Info Sheet GI-011
 - for water distribution, sewerage or drainage system, V-VI-22
 - Newfoundland and Labrador, rebate to, 259(4.3)
 - property used in designated activities, *see* Designated municipal property
 - rebate of 100% of GST paid, 259(1)“specified percentage”(e), 259(4)(b)
 - rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(4)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(v)

Topical Index

Municipality (*cont'd*)

- rent-geared-to-income housing organization, Info Sheet GI-124
- sale of passenger vehicle by, 203(4)
- sale of personal property by, 141.2(2)
- taxable even when sold by small supplier, 166(c)
- development charges, exempt, V-VI-20(c)
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); Memo 17-7 para. 5
- excluded from government, 123(1)“government”
- excluded from non-profit organization status, 123(1)“non-profit organization”
- expense allowance paid by, Policy P-097R2
- fees, *see* supplies by (*below*)
- funding by, *see* Funding by government
- infrastructure development, input tax credit entitlement, Policy P-168
- local, *see* Local municipality
- officer of, expense allowance, Policy P-097R2
- rebate for printed books, 259.1; Memo 13-4
- rebate of 100% of GST paid, 259(1)“specified percentage”(e), 259(3)(a); TIB B-025; Memo 500-4-2
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(v)
- sale of personal property by, 141.2(1)
- sale of property for unpaid municipal taxes, 183(10), (10.1), Policy P-198
- subsidized housing, calculation of self-supply tax, 191.1
- supplies by
 - certain supplies deemed in commercial activity, 146
 - exempt, 189.1, V-VI-20, 21, 22, 23, 24, 25
 - non-optional services exempt, V-VI-21; Policy P-177R
 - optional services exempt, V-VI-21.1
 - to other municipalities or deemed municipalities, V-VI-28; TIB B-046
- supply by, public institution exemption does not apply, V-VI-2(n), V-VI-25
- taxes, exempt, V-VI-21

Munitions of war

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1, 4

Museum, *see also* Place of amusement

- election to claim input tax credits on works of art, 176(6) [repealed]; Memo 400-3-6; TIB B-084
- exhibit, no tax on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)

Music

- broadcasting rights, charges by collective, 177(2)
- classes or activities involving, exemption for, V-VI-12
- instruments, input tax credits and rebates, *see* Musical instrument
- lessons, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; Memo 20-6; TIB B-014
- performance, *see* Musician; Performing artist; Place of amusement

Musical instrument

- input tax credit for registrant

- where used in business, 169(1), (2)
- where used in employment or partnership, 199(5)
- rebate for employees and partners, based on CCA, 253

Musician, *see also* Performing artist

- employed, rebate for expenses and instrument costs, 253; Memo 500-4-6

Mutilation of documents, offence, 327(1)(b)(i)

Mutual fund

- corporation
 - constitutes listed financial institution, 149(1)(a)(ix), 149(5)(d)
 - services, 123(1)“financial service”(q)
 - trailer commission servicing fees, whether financial service, Policy P-119
- trust
 - constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(x)

Mutual fund corporation, *see also* Distributed investment plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)

Mutual fund trust, *see also* Distributed investment plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)

Mutual insurance corporation

- group of, *see* Mutual insurance group

Mutual insurance federation

- constitutes mutual insurance group, 123(1)“mutual insurance group”
- defined, 123(1)

Mutual insurance group

- defined, 123(1)
- investment fund member deemed to be corporation, 128(3)
- members deemed closely related, 123(1)“qualifying subsidiary”(c), 128(3), 150(7)(a)
- members deemed to have made election for exempt supplies, 150(7)(b)

N

N95 mask, zero-rated, VI-II-3

NATO, *see* North Atlantic Treaty Organisation

NETFILE, *see* Electronic filing

NSF cheque, *see* Cheque: dishonoured

NRRP Rebate (New Residential Rental Property Rebate), *see* Landlord's rebate

Naked trust, *see* Bare trust

Naloxone

- zero-rated, VI-I-2(e)(xi); Notice 305

Narcotic Control Act, drugs zero-rated, VI-I-2

National Energy Board

- cost-recovery fees to licensees, exempt, 189.1

National equipment maintenance contract

- place of supply for HST, Policy P-219

National Revenue, Department of, *see also* Revenue Canada

National standard

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

Native Canadians, *see* Indians and Indian bands

Natural fruit juice products, zero-rated, VI-III-1(d); Memo 4-3 paras. 19–26

Natural gas, *see also* Continuous transmission commodity

- business, separate ITC allocation required, *Streamlined Accounting (GST/HST) Regulations* s. 21(2)
- exchange of at straddle plant, no GST, 153(6)
- liquid methanol production from, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(n)
- liquids, defined, 153(6)(a)
- make-up gas, defined, 153(6)(b)
- production of liquid methanol from, joint venture election, 273(1)
- storage of, zero-rated, VI-V-15.3
- straddle plant, *see* Straddle plant
- supply for export by pipeline, zero-rated, VI-V-15; Memo 4-5-2 paras. 48, 49
- surplus, taking up, VI-V-15.3
- taking of excess, zero-rated, VI-V-15.3
- transportation by pipeline, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(d)
- used as fuel for pipeline while exporting, zero-rated, VI-V-15(b); Memo 4-5-2 para. 48(b)

Natural gas liquids, defined, 153(6)(a)

Natural person, *see* Individual

Natural resource, *see also* Mineral

- amounts paid for, Policy P-105R, P-110R
- farm-out of resource property, Policy P-163 (obsolete)
- place of extraction constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)
- royalties not taxed, 162(1); Policy P-105R, P-110R

Naturopathic services, TIB B-109

- exemption for, V-II-7(m)
- practitioner of, V-II-1“practitioner”

Nav Canada, *see* Air navigation services

Nebulizers, zero-rated as medical devices, VI-II-5.2; Memo 4-2 para. 10

Negative adjustment amount

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55(2)(c)

Negative amounts in formulas

- deemed to be nil, 125

Negligence

- payment for, not a supply, Policy P-218R

Nekaneet First Nation

- First Nations GST, Notice 277

Net, *see* Fishing: nets and equipment

Net-of-GST method, insurance claims, Memo 17-16; Policy P-091R

Net specified supplies, defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(5.1)

Net tax, 225; Memo 500-2-4

- additions to
 - automobile lease payments, 235(1); Memo 8-2 paras. 42–49
 - ceasing to be a registrant, 171(4)(b)
 - continuous transmission commodity not exported, 236.1
 - export certificate invalid, 236.2
 - export distribution centre certificate invalid, 236.2
 - issuer of debit note, 232(3)(c); Memo 12-2; TIB B-042; Policy P-030R
 - meals and entertainment expenses, 236(1); Memo 8-2 paras. 50–67
 - recipient of credit note, 232(3)(c); Memo 12-2; TIB B-042; Policy P-030R
 - recovery of bad debt, 231(3); Policy P-058R
 - selected listed financial institution (re HST), 225.2(2), (3); TIB B-083R
- auditing to, 296(2), (2.1)
- calculation of, 225, 227; Memo 500-2-4
- deductions from
 - bad debts, 231(1), (2)
 - builder crediting new housing rebate to purchaser, 234(1)
 - certified institution employing disabled persons, 230.2(2)
 - goods returned after 1990, 337(9)(a) [repealed]
 - issuer of credit note, 232(3)(b); TIB B-042; Policy P-030R
 - provincial point-of-sale rebate for publications, 234(3); *Deduction for Provincial Rebate (GST/HST) Regulations*
 - recipient of debit note, 232(3)(b); TIB B-042; Policy P-030R
 - selected listed financial institution (re HST), 225.2(2), (3); TIB B-083R
 - supplier crediting amount to non-resident re convention or accommodation, 234(2)
 - supplier crediting installation rebate to non-resident, 234(1)
 - transitional credit for small business, 346, 347
- directors liable for failure to remit, 323
- failure to remit, *see* Offences; Penalties
- interest on payment or refund, *see* Interest
- interim, *see* Interim net tax
- negative, refunded to registrant, 228(3), 229
- non-registrant, requirement to remit, 228(2), 228(4)
- overpayment of, refund or credit, 230, 296(3), (8)
- Quick Method election, 227(1); *Streamlined Accounting (GST/HST) Regulations* ss. 15–21; TIB B-028
- refund, *see* Refund: of negative net tax
- requirement to remit, 228(2)
- returnable container, tax collected on not included, 226(3)
- simplified input tax credit calculation, 227(4.2); *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4; TIB B-070

Net worth assessment permitted, 299(1)

Netflix tax, *see* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

Network

- barter exchange, *see* Barter exchange network
- seller, *see* Network seller

Network commission

- defined, 178(1)

Topical Index

Network seller, 178, Info Sheet GI-052, *see also* Direct seller; Qualifying network seller

- addition to net tax in lieu of interest following revocation, 236.5
- cancellation of sales representative registration, 242(2.3)
- defined, 178(1)
- host gifts, 178(9)
- joint election with sales representative, 178(1)
- qualifying, defined, 178(2)

Neuromuscular stimulation therapy

- device for, zero-rated, VI-II-41

New Brunswick

- causeway to Prince Edward Island, *see* Northumberland Strait Crossing
- HST rate, *New Harmonized Value-added Tax System Regulations* s. 33.4
- point of sale rebates (provincial exemptions), 234; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 3
- provincial government entities pay HST, Memo 18-2 para. 23
- provincial sales tax, *see* Harmonized Sales Tax; Participating province
- public service body rebate, 259(3)(b)
- provincial rebate rate, *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)

New goods, FST inventory rebate, 120(1)“tax-paid goods”

New harmonized value-added tax system

- defined, 123(1), 277.1(1)
- participating provinces, Sch. VIII
- regulations for, 277.1

New home purchase agreements

- assignment of, 192.1; Notice 323
- in Alberta, Memo 19-3-7 para. 1; Policy P-083
- in PEI, Info Sheets GI-144, GI-152

New home warranty issued by insurer, Policy P-257

New housing rebate

- British Columbia [until March 2013], 256.21; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 41(3), 43(2), 45(3), 46(3)(c), 47(4), 47(6), 47(8)
- FST (transitional, 1990-91), 121; Memo 500-4-5-2, 900-1
- first-time home buyer, *see* First-time home buyer
- GST (permanent), 254–256, 256.2; Memo 19-3
- amounts included in consideration for rebate, Memo 19-3-1 paras. 9–10; Policy P-052
- building only, long-term lease of land, 254.1; Memo 19-3-2
- calculation of when transferred to builder, Memo 19-3-1-1, 19-3-1-2; Policy P-042
- cooperative housing corporation, 255; Memo 19-3-3
- first-time home buyer, *see* First-time home buyer
- floating home, 254(2), 256(2.2)
- Harmonized Sales Tax, Memo 19-3-8
- land sold before completion of residential complex, Memo 19-3-7 para. 1; Policy P-083
- mixed-use building, Memo 19-3-7 paras. 19–22
- mobile home, 254(2), 256(2.2)
- owner-built home, 256; Memo 19-3-4
- amounts eligible, Memo 19-3-4 paras. 10–17; Policy P-085

- increase in rebate rate, Policy P-073
- rental property, 256.2; TIB B-087
- sale by builder, 254; Memo 19-3-1
- transfer to builder, 254(4), (5); Memo 19-3-1-1, 19-3-1-2
- HST, *see* Ontario (below)
- Ontario, 256.21; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 41(2), 43(1), 45(2), 46(2)(c), 47(3), 47(5), 47(7)

New registrant, *see* Becoming a registrant

New residential rental property rebate, *see* Landlord’s rebate

Newfoundland and Labrador

- HST rate, *New Harmonized Value-added Tax System Regulations* s. 33.4
- offshore area, defined, 123(1)
- point of sale rebates (provincial exemptions), 234; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 5
- provincial government entities pay HST, Memo 18-2 para. 23
- provincial sales tax, *see* Harmonized sales tax; Participating province
- rebate
 - designated municipalities, 259(4.3)
 - public service bodies, 259(3)(b), 259(4)(b)
- rebate of percentage of HST to public service bodies, *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)
- rebate to municipalities, anti-avoidance rules, *New Harmonized Value-added Tax System Regulations* s. 58.47

Newsletter

- of public sector body, does not disqualify membership dues as being exempt, V-VI-17(f)

Newspaper

- advertising, *see* Advertising
- box, *see* Coin-operated device
- carrier, Alternate Collection Method, Info Sheet GI-019
- mailed from outside Canada, 143.1, VII-7.1; *Publications Supplied by a Non-resident Registrant (GST/HST) Regulations*
- subscription agent considered supplier, Policy P-185R
- no HST in Ontario, *see* Qualifying newspaper
- point of sale rebate in Ontario, *see* Qualifying newspaper
- soliciting orders in Canada, 240(4)

Nil consideration

- election for supplies within corporate group, 156; Memo 14-5
- effect on *de minimis* financial institution calculation, Memo 17-7 para. 29
- supply for
 - exempt, V-V.1-5, V-VI-10
 - made to further or promote another endeavour, 141.01(4); Memo 8-3 paras. 29–30

Nitroglycerine (drug), zero-rated, VI-I-2(e)(vii)

Nominal consideration, supply for

- excluded from “consideration” re ITC eligibility, 141.01(1.1), 141.02(2); Memo 8-3 para. 21
- exemptions, V-V.1-5.1, V-VI-6–10, V-V.1–5.1
- made to further or promote another endeavour, 141.01(4); Memo 8-3 paras. 29–30

Nominee, *see also* Bare trust

- service in respect of securities

Nominee (*cont'd*)

- supplied to Canadian resident, 217“imported taxable supply”(a)(iv)
- supplied to non-resident, zero-rated, VI-V-17; Memo 4-5-3 para. 70

Non-alcoholic drinks, *see* Beverages

Non-arm's length, *see also* Arm's length

- corporation, garnishment of funds to be advanced to tax debtor, 317(2)(b)(ii)
- supplies
- deemed at fair market value, 155
- property delivered by registrant on behalf of non-resident, 179(1)(a)(ii)
- returnable containers deemed acquired at fair market value, 176(2)
- used goods deemed acquired at fair market value, 176(4) [repealed]; Memo 400-3-6
- transactions with non-residents, disclosure of, 294
- transfer, joint liability for tax, 325(1)

Non-attributable input (for ITC allocation of financial institution)

- allocation of, 141.02(10), (11)
- defined, 141.02(1)

Non-capital property

- conversion to capital property, 196.1

Non-carbonated fruit juice beverages, whether zero-rated, VI-III-1(d); Memo 4-3 paras. 19–26

Non-credit courses, whether exempt, V-III-16

Non-creditable tax charged

- defined, 259(1)

Non-dairy ice cream substitutes

- taxable, VI-III-1(k); Memo 4-3 paras. 74–84

Non-financial institution

- financial services deemed related to commercial activities, 185, 198

Non-gaming activity

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Non-gaming reimbursement

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Non-gaming supply

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Non-optional municipal services

- exempt, V-VI-21; Policy P-177R

Non-participating province

- defined, 123(1)
- importation in, by resident of participating province, rebate, 261.2

Non-participating province indicator

- defined, for non-resident e-commerce, 211.11(2)(d)

Non-profit housing

- fair market value of, Policy P-165R

Non-profit organization, *see also* Charity; Public sector body; Public service body

- appropriation of property or services to benefit of member, 172(2)
- constitutes public service body, 123(1)“public service body”
- defined, 123(1), 259(1); Policy P-215
- employing disabled individuals in manufacturing, *see* Certified institution (employing disabled individuals in manufacturing)
- excludes municipalities and governments, 123(1)“non-profit organization”
- harbour authority, Info Sheet GI-008
- includes prescribed provincial government organization, 259(1)
- operating nursing home, constitutes charity for purposes of rebate, 259(1)“charity”
- qualifying
 - defined, 259(2), 259.1(1)
 - excluded from definition of *de minimis* financial institution, 149(4.1)(b); Memo 17-7 para. 5
- rebate of 50% of GST paid, 259(1)“specified percentage”(a), 259(3)(a); TIB B-025; Memo 500-4-9
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(i)
- supplies by, exempt, V-VI-4, 5–19, 25, 26

Non-qualifying pension entity

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

Non-recourse loan, purchased from related corporation, bad debt on, 231(2)

Non-registrant

- filing of return, 238(2)
- net tax, calculation of, 225(1)
- proof of status, Memo 4-5-1; Policy P-009
- rebate on taxable sale of real property, 257; Memo 19-3-6
- reporting period, 245(1)
- requirement to remit tax, 228(2), 228(4)
- rights to natural resources, taxed, 162(2)
- sale of real property, rebate, 257; Memo 19-3-6
- seizure or repossession of goods from, input tax credit, 183(7); Policy P-156R
- small supplier, no tax on supply, 166
- transfer of property from on settlement of insurance claim, input tax credit, 184(4)

Non-resident

- books and records outside Canada, 286(1); Memo 15-1 para. 18; Policy P-055R (obsolete)
- carrier, supplies to, zero-rated, VI-V-2; Memo 4-5-2 paras. 21–25; Memo 4-5-3 paras. 27–31; Policy P-076
- defined, 123(1), 132; Memo 3-4; Memo 4-5-1 paras. 3–14; Policy P-086R
- delegate to convention, supply to non-taxable, 167.2(1)
- exhibitor at convention
 - rebate of tax paid, 252.3; Info Sheet GI-028
 - supply to non-taxable, 167.2(2)
- individual, Policy P-086R
- information in possession of, requirement on resident person to produce, 292
- insurer, with permanent establishment in Canada, 128(1)
- international shipping corporation, deemed, 132(5)

Topical Index

Non-resident (*cont'd*)

- performer or lecturer
- filing of return, 238(3); Policy P-134R
- not eligible for small supplier status, 148(3)
- required to register, 240(2); Memo 2-1 paras. 3–4; Memo 2-4
- supply not deemed made outside Canada, 143(1)(c)
- permanent establishment of
 - deemed resident in Canada, 132(2)
 - insurer, effect of, 128(1)
- proof of status, Memo 3-4 Appendix A; Memo 4-5-1 Appendix A, B; Policy P-009
- real property, supply by, 221(2)
- rebate, 252–252.5
 - accommodation in tour package before 2018, 252.1; Info Sheets GI-032, GI-033
 - artistic works produced for export, related supplies, 252(2)
 - assignment of, 252(3), 252.5; Info Sheet GI-032
 - deduction to supplier, 234(2), (2.1)
 - exhibitor at convention, 252.3; Info Sheet GI-028
 - goods exported by business, 252(1)
 - installation services, 252.41
 - restrictions on claiming, 252.2
 - timeshares excluded, 123(1)“short-term accommodation”(b)(i); Memo 19-2-4 para. 21
- registration of, Memo 2-4; TIB B-090
 - permitted, 240(3); Memo 2-3
 - required, 240(2), (4); Memo 2-1
- security required by, 240(6); Memo 2-6; Policy P-201
- supply by
 - admission to event, *see* performer
 - input tax credit claimable by other person, 180
 - real property, no requirement to collect tax, 221(2)
 - tangible personal property, to resident of HST province, 220.06; TIB B-079, B-XX5
 - warranty replacement parts, no tax on importation, VII-5
 - when deemed made outside Canada, 143(1)
- supply of property on behalf of, 179
- supply to, not taxed, Memo 4-5-1 para. 3; Memo 4-5-2; Memo 4-5-3
 - advertising services, zero-rated, VI-V-8; Memo 4-5-3 paras. 48–50
 - advisory services, zero-rated, VI-V-9; VI-V-23; Memo 4-5-3 paras. 51–54, 87–90
 - agent’s services, zero-rated, VI-V-5; Memo 4-5-3 paras. 23, 37–38, 90, 92
 - convention services, 167.2
 - electronic commerce, TIB B-090
 - emergency repair services, zero-rated, VI-V-6; Memo 4-5-3 paras. 39–45; Policy P-067R
 - goods, 142(2)(a), VI-V-1, 12; Memo 4-5-2
 - services, zero-rated, VI-V-7, VI-V-23; Memo 4-5-3
 - supply made outside Canada, not taxed, 142(2)
 - tangible personal property, 142(2)(a), VI-V-1, 12; Memo 4-5-2
 - warranty parts or repair service, VI-V-13; Memo 4-5-3 paras. 55–57
 - whether supply made to non-resident, Memo 4-5-1; Policy P-005, P-009

- zero-rated, generally, VI-V-2, 5–10, 13, VI-IX-1, 2; Memo 4-5-1 para. 3; Memo 4-5-2; Memo 4-5-3
- tour operator
- rebate to before 2018, 252.1(3); Memo 27-3; Info Sheet GI-033
- transactions with, disclosure by corporation resident in Canada, 294
- trust, *see* Trust: non-resident

Non-resident e-commerce supplier (e.g., Netflix, AirBNB), 211.1–211.25

- consumer’s place of residence determined, 211.11
- currency for GST/HST remittance, 211.19
- information return required annually
 - accommodation platform operator, 211.21
 - distribution platform operator, 211.25
- input tax credits disallowed, 211.17
- penalty for recipient of supply providing false information, 285.02
- registration required, 211.12(2), (3)
- reporting period (calendar quarter), 211.18(2)
- return required quarterly, 211.18(1), (2)
- supply allocated to distribution platform operator, 211.13(1), (2), 211.23
- supply deemed made in Canada, 211.14(1), (2)
- warehouse operator must disclose information to CRA, 211.24
- zero-rated supplies excluded from threshold calculation, 211.12(1)(a), (c)
- \$30,000 threshold for mandatory registration, 211.22(2)

Non-resident-owned investment corporation, *see also* Distributed investment plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(e)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)

Non-stratified investment plan, *see also* Investment plan

- defined, for financial institution HST allocation rules
 - for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)
- election for real-time calculation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 49(2)
- election to have 225.4(4) not apply, 225.4(7)
- financial institution’s percentage, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 31, 32

Non-substantial renovation of real property

- effect of, 192; Memo 19-2-3 paras. 68–76

Non-taxable importations, 213, 213.2, VII, *see also* Importation: goods: no tax on

Non-taxable portion (of tour package)

- defined, 163(2), (3); Memo 27-1 para. 46
- zero-rated, VI-VI-1; Memo 27-1 para. 46

North Atlantic Treaty Organisation

- publications of
 - no GST on importation, VII-1
 - no HST on bringing into participating province, X-I-1

North Shore Health Region case overruled, 191(3)(b)(i), (ii)

North Warning System

- operation and maintenance of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(l)

Northumberland Strait Crossing

- exemption from HST for construction costs, 362

Northwest Territories

- territorial government entities that pay no GST, 122 (Analysis); Memo 18-2 paras. 26–28

Notary

- professional services excluded from financial services, 123(1)“financial service”(r)

Notice

- of assessment, 300, *see also* Assessment
- of GST paid, 223, *Disclosure of Tax (GST/HST) Regulations*; TIB B-013
- of objection, 301, *see also* Objection (to assessment)
- detail required by large businesses and financial institutions, 301(1.2)
- extension of time to file, 303, 304
- proof of service of, 335
- service of, 333

Notice of intent

- to register person who is unregistered, 241(1.3)

Notification of accounting periods, 243(3); GST Form 71; Memo 500-2-1

Notional input tax credit, *see also* Input tax credit; Trade-in of used property

- FST inventory rebate, 120(3)(b)
- on acquisition of used goods, 176(1) [repealed]; Memo 400-3-6; TIB B-084
- elimination of, TIB B-084
- to creditor, on seizure of property, 183(7); Policy P-156R

Nova Scotia

- Harmonized Sales Tax rate (5%+9%), *New Harmonized Value-added Tax System Regulations* s. 33.6
- offshore area, *see* Nova Scotia offshore area
- point of sale rebates (provincial exemptions), 234; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 2
- provincial government entities pay HST, Memo 18-2 para. 23
- provincial sales tax, *see* Harmonized sales tax; Participating province
- rebate
 - new housing
 - cooperative housing corporation (co-op) share, 255(2.01)–(2.1); Memo 19-3-8 paras. 15–16
 - floating home, 256(2.2)
 - home on leased land, 254.1(2.01)–(2.1); Memo 19-3-8 paras. 13–14
 - limited to first-time buyer, 254(2.1)(b)(i), 254.1(2.1)(b)(i), 255(2.1), 256(2.1)(c)(i)
 - mobile home, 256(2.2)
 - owner-built home, 256(2.02)–(2.1); Memo 19-3-8 paras. 17–19
 - purchase of home or duplex, 254(2.01)–(2.1); Memo 19-3-8 paras. 11–12
 - public service bodies, 259(3)(b), 259(4)(b)

- rebate of percentage of HST to public service bodies, *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)
- tax rate in, *New Harmonized Value-added Tax System Regulations* s. 33.6(1)
- transitional rules for 2010 rate increase 13% to 15%, *Nova Scotia HST Regulations, 2010* s. 19
- transitional rules for 2025 tax decrease, *New Harmonized Value-added Tax System Regulations* ss. 58.65–58.68

Nova Scotia offshore area

- defined, 123(1)
- HST rate in, *New Harmonized Value-added Tax System Regulations* s. 33.6(2)

Novation

- meaning of, Policy P-249

Number

- export certificate, 221.1(4)
- export distribution centre certificate, 273.1(9)
- GST registration, 241(1)

Numbers, *see* Dollar amounts in legislation and regulations

Numismatic, *see* Coin

Nunavut

- territorial government entities pay GST, Memo 18-2 para. 23

Nurse

- can authorize various medical devices, VI-II-1“specified professional”
- services of, exempt, V-II-6

Nursing home, *see also* Health care facility; Residential care facility

- considered charity for rebate purposes, 259(1)“charity”
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(ii); Memo 17-7 para. 5
- intermediate care service, 259(1)“charity”, V-II-1“health care facility”(c)
- services exempt, V-I-6, V-II-6, *see also* Health care services, exempt

Nursing service, exempt, V-II-6; Memo 300-4-2

Nuts

- coated or treated with chocolate, sugar, etc., taxable, VI-III-1(e); Memo 4-3 paras. 45–54
- mixed, taxable, VI-III-1(i); Memo 4-3 para. 60
- salted, taxable, VI-III-1(g); Memo 4-3 paras. 60–61; Info Sheet GI-021
- snack mixtures, taxable, VI-III-1(i); Memo 4-3 paras. 66–70
- zero-rated, generally, VI-III-1

O

OMEIOC, *see* Outlay made or expense incurred outside Canada

Oaths, administration of, 275(4)

Objection (to assessment), 301

- appeal to Tax Court if not accepted, 306
- books and records to be kept until disposed of, 286(4)
- extension of time
 - by Minister, 303
 - by Tax Court, 304
- notice of, 301

Topical Index

Objection (to assessment) (*cont'd*)

- prohibited where right waived by taxpayer, 301(1.6)
- proof no objection filed, 335(6)
- security for payment while pending, 314(2)
- time limit for filing, 90 days, 301(1.1)

Obligation to collect tax

- Crown corporations, 122(c) [repealed]; *Specified Crown Agents (GST/HST) Regulations*; TIB B-012; Memo 18-2
- governments, 122; TIB B-006, B-036; Memo 18-2
- suppliers generally, 221

Occupational skills, courses to develop, exempt, V-III-1 “vocational school”, V-III-6, 8

Occupational therapy services

- constitutes institutional health care service, V-II-1 “institutional health care service”(e)
- exemption for, V-II-7(i)
- practitioner of, V-II-1 “practitioner”
- can authorize various medical devices, VI-II-1 “specified professional”

Occupying property for residential purposes

- creates residential unit, 123(1) “residential unit”
- new housing rebate
- FST (transitional), 121(1) “specified single unit residential complex”
- GST, 254(2), 254.1(2), 255(2), 256(2)
- meaning of, *see* Place of residence
- non-residential property, conversion, 190(1); Memo 19-2-3 paras. 80–84
- rent exempt, V-I-6; Memo 19-2-2 paras. 1–11
- self-supply rules, 191

Oceanic telegraph cable, supply to non-resident for use in laying or repair zero-rated, VI-V-2(c); Memo 4-5-2 para. 21(c)

Offal, whether zero-rated, Memo 4-3 para. 8

Offences, 326–332; Memo 16-2 paras. 66–76, *see also* Penalties

- confidential information, 328
- conspiracy, 327(1)(e)
- corporate officers, directors and agents liable, 330
- disclosure of certain crimes by CRA to police, 295(5.04)
- electronic sales suppression software, 327.1, *see also* Zapper software (or hardware)
- failure to file return, 326(1)
- failure to pay, collect or remit tax, 329(1)
- false or deceptive written statements, 327
- general, 329(2)
- information or complaint, laying of, 332
- limitation period, eight years, 332(4)
- minimum punishment (fine) not to be reduced, 331
- officers of corporation subject to punishment, 330
- sales suppression software, 285.01, *see also* Zapper software (or hardware)
- search warrant where suspected, 290
- stay of appeal pending outcome of prosecution, 327(4)
- zapper software, 285.01, *see also* Zapper software (or hardware)

Offering memorandum

- defined, 336(6)

- grandfathering of limited partnership condominium project
- GST, 336(5)
- HST, 351(7); TIB B-077

Office

- defined, 123(1)
- at home, *see* Home office expenses

Office equipment, device to control, for disabled person, zero-rated, VI-II-8; Memo 4-2 para. 14

Office expenses

- incurred by employee, rebate for, 253; Memo 500-4-6

Officer, *see also* Employee; Police

- defined
- for non-taxable imported goods, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 2
- for solicitor-client privilege, 293(1)
- generally, 123(1)
- included as employee, 123(1) “employee”
- employer of, 123(1) “employer”
- hearing, appointment of, 276(2)
- of corporation
- guilty of offence when participated or acquiesced in, 330
- may sign documents, 279(a)
- of municipality
- expense allowance paid to, 174; Policy P-097R2
- of Canada Revenue Agency
- affidavit of proof of service, notice, etc., 335
- delegation of powers to, 275(3)
- seizure of documents, procedure when solicitor-client privilege claimed, 293
- of unincorporated body
- liable to pay or remit tax for the body, 324
- may sign documents, 279(a)
- police, moneys seized from tax debtor, 320

Official

- defined, re communication of information, 295(1), 328(3)

Offset interest on instalment payments, 280(3); TIB B-100; Memo 16-2 paras. 14–18

Offset of taxes, *see* Set-off

Offshore activity

- defined, 123(1)

Off-the-shelf software, TIB B-037R; Policy P-150

Oil

- crude, *see* Continuous transmission commodity
- importation for refining, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(e)
- transportation of, pipeline or terminal operation qualifies for joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(q)

Oil or gas well, *see also* Mineral; Natural resource

- considered mineral deposit, 123(1) “mineral”
- constitutes permanent establishment, 123(1) “permanent establishment”(a)(ii)
- joint venture election, 273
- supply of undivided working interest in, Policy P-128R2

Oil shale

- included in definition of mineral, 123(1)“mineral”

Old age home, *see also* Nursing home

- rent and meals exempt, V-I-6, V-I-6.2; Memo 19-2-2 paras. 1–11

Olive oil

- zero-rated, VI-III-1; Policy P-240; Memo 4-3 para. 159 Example 3

Olympic Games and Paralympic Games

- no tax on participants’ importations, *2010 Olympic and Paralympic Winter Games Remission Order*

Omission

- in assessment, does not affect validity, 299(4), (5)
- in return, form, invoice, etc.
- fine and imprisonment, 327(1)
- penalty, 285

On-board charges, *see* Aircraft: in-flight supplies (*same rules apply*)

Ongoing service

- allocation of consideration to billing period, 136.1(2)

On-line sales, *see* Internet sales

Ontario

- Arbitration Plan, effect of buy-back of vehicle, Policy P-036
- builders of new housing, Info Sheet GI-083
- Harmonized Sales Tax, Sch. VIII
- large business temporary recapture of ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26“specified province”
- Lottery and Gaming Corporation, *Games of Chance (GST/HST) Regulations* s. 3(k)
- new housing rebate, 256.21; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 41(2); Info Sheet GI-080
- point of sale rebates (provincial exemptions), 234; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1
- provincial government entities pay HST, Memo 18-2 para. 23
- purchasers of new housing, Info Sheet GI-077
- rebate of percentage of HST to public service bodies, *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)
- recapture rate for large business temporary recapture of ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26“recapture rate”(a); Info Sheet GI-171
- residential care service provided in, Info Sheet GI-123
- *Retail Sales Tax*, determines value to apply HST on bringing vehicle into province, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 8(a)
- status Indians, exemption from provincial portion of HST, *Credit for Provincial Relief (HST) Regulations*
- temporary input tax credit recapture, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 26–38
- phase-out, Info Sheet GI-171

Ontario regulation

- defined, *Credit for Provincial Relief (HST) Regulations* s. 1

Onyx, articles of

- excise tax on, I-5(b); Memo 800-1

Operated solely for non-profit purposes

- meaning of, Policy P-215

Operating corporation

- defined, 186(0.2)
- holding corp allowed to claim certain ITCs, 186(1)

Operating expenses (automobile)

- calculation of employee benefit, 173(1)(d)(vi); *Automobile Operating Expense Benefit (GST/HST) Regulations*; Memo 9-2 paras. 30–35, 56–57, Appendix B

Operative extent (for ITC allocation of financial institution)

- defined, 141.02(1)

Operator

- joint venture election, 273(1); Policy P-106
- tour, *see* Tour operator

Option

- for future supply of commodity, traded on exchange, constitutes financial instrument, 123(1)“financial instrument”(f); Memo 17-1 paras. 37–39
- for future supply of money, shares or other financial instrument, 123(1)“financial instrument”(i); Memo 17-1 para. 45–46
- to purchase property on lease
- HST transitional rule (1997), 352(1.1)
- HST transitional rule (2010), *New Harmonized Value-added Tax System Regulations* s. 41(10)
- HST transitional rule (2013, PEI), *New Harmonized Value-added Tax System Regulations* s. 58.23(10)
- place of supply for HST when exercised, 136.1(1.1)
- to purchase real property, 123(1)“real property”(b); Memo 19-5 paras. 63–68
- to purchase shares, constitutes equity security, 123(1)“equity security”

Optional municipal services

- exempt, V-VI-21.1; Policy P-177R

Optional registration, *see* Registration (for GST/HST): voluntary

Optometric services

- exemption for, V-II-7(a)
- practitioner of, V-II-1“practitioner”

Ordinary location (of property)

- deemed by mutual agreement, for HST place of supply rules before July 2010, IX-1-4

Organization, *see* Association; Unincorporated organization

Organized solely for non-profit purposes

- meaning of, Policy P-215

Organizer (of convention)

- defined, 123(1); TIB B-071; Memo 1-5; Memo 27-2 paras. 38–48
- foreign convention
- rebate credited to sponsor by, 252.4(2); Memo 27-2 paras. 79–86; Info Sheet GI-031
- rebate of tax to, 252.4(3); Memo 27-2 paras. 67–93; Info Sheet GI-030

Origin

- defined, for transportation services, VI-VII-1(1), IX-VI-1; Memo 28-2 para. 16; *New Harmonized Value-added Tax System Regulations* s. 20

Original supplier

- defined, re buying groups, 178.6(1); Memo 1-5

Topical Index

Orthodontic

- devices, zero-rated, VI-II-11.1; Memo 4-2 para. 19
- services, exempt (as dental services), V-II-5

Orthopaedic brace, zero-rated, VI-II-23; Memo 4-2 para. 39

Orthotic device

- zero-rated as medical device, VI-II-23; Memo 4-2 para. 39

Osteopathic services

- exemption for, V-II-7(f)
- practitioner of, V-II-1“practitioner”

Ostriches

- feed for, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2.1)
- zero-rated, VI-IV-1; Memo 4-4 para. 5; Policy P-040 (obsolete)

Other body established by a government, Policy P-247

Other taxes, Memo 800

Outbound international freight, VI-VII-6, 7; Memo 28-2 paras. 63–67

Outdoor recreation

- for children, underprivileged or disabled, exempt, V-VI-12

Outlay made or expense incurred outside Canada (for additional Division IV tax on financial institutions)

- defined, 217.1(2)
- qualifying consideration in respect of, 217“qualifying consideration”

Outside Canada, place of supply, 142(2), 143, 144

- delivery of goods, Policy P-078R

Oven, *see* Appliance: kitchen

Overhaul, *see also* Repair

- conveyance imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f)
- goods imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)

Overnight camp, not exempt, V-VI-12(a)

Overpayment

- of net tax
- applied to another reporting period or refunded, 296(3)
- defined, 296(8)
- refund, 230
- of rebate, to be repaid by recipient, 264
- of refund, to be repaid by recipient, 230.1

Override rule, where supply completed, 168(3); Memo 300-6-11

Ovum, human, zero-rated, V-I-6

Owner’s manual

- excluded from printed books rebate, 259.1(1)“printed book”(f)
- meaning of, Policy P-227 (obsolete)

Owner-built home, new housing rebate, 256, Memo 19-3-4

- amounts eligible for, Memo 19-3-4 paras. 10–17; Policy P-085
- British Columbia, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46; Info Sheet GI-081
- Ontario, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46; Info Sheet GI-082

- PEI, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 58.28; Info Sheet GI-145

Owner-occupant

- defined, for Nova Scotia new housing rebate, 254(2.01), 254.1(2.01)

Ownership, transfer of, *see also* Supply; Taxable supply

- financial instrument, 123(1)“financial service”(d)
- real property
- exempt sale, no input tax credit available later, 225(5)
- meaning of, Policy P-111R; 336(1) (Analysis)
- new housing rebate, 254(2)(e), (3)
- when tax payable, 168(5)
- tangible personal property, when tax payable, 168(3)
- under agreement of sale, constitutes sale, 123(1)“sale”

Oxygen, medical, zero-rated, VI-I-2(e)(ix)

P

PBRH, *see* Purpose-built rental housing

PEI, *see* Prince Edward Island

PRK, *see* Photorefractive keratotomy

PRPP, *see* Pooled registered pension plan

PRPP administrator

- defined, 123(1)

Package tours, *see* Tour package

Packaged in single servings

- meaning of, Policy P-213

Packages of six or more, *see* Single servings

Packing

- defined, for export distribution centres, 273.1(1)
- services, incidental to freight transportation, Memo 28-2 paras. 31–32

Painter, *see* Artist

Painting, *see* Specified tangible personal property

Pamphlet

- meaning of, for printed-book rebate, Policy P-234 (obsolete)

Pan American Games and Parapan American Games

- no tax on participants’ importations, 2015 *Pan American and Parapan American Games Remission Order*

Paper

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)

Para-municipal organization

- corporation or board, TIB B-046
- defined, V-VI-1
- supplies to other municipal entities, exempt, V-VI-28

Paralympic Games, *see* Olympic Games

Parent corporation, *see also* Holding company

- closely related groups, 123(1), 128
- input tax credit re shares or debt of subsidiary, 186(1); Memo 8-6; Policy P-032, P-094R, P-137
- qualifying subsidiary, defined, 123(1)

Pareve ice cream substitutes

- taxable, VI-III-1(k); Memo 4-3 paras. 74–84

Pari-mutuel betting, exempt, V-VI-5.2; Memo 500-4-6

Parity or advisory committee

- dues exempt, 189(c)

Park

- access or entry charge by government, taxed, 146(e), V-VI-20(1)
- admission to, *see* Place of amusement
- authority, determination as municipality, 123(1)“municipality”(b); TIB B-046, *see also* Para-municipal organization
- model trailer, whether mobile home, residential unit or residential complex, Memo 19-3-7 paras. 10–16; Policy P-104R
- residential, *see* Residential trailer park
- trailer
 - residential, *see* Residential trailer park
 - use of, 163(3)“tour package”

Parking

- expenses incurred by employee, rebate for, 253; Memo 500-4-6
- hospital, exempt, V-V.1-7, V-VI-25.1
- meter, disclosure of GST, 223(1); *Disclosure of Tax (GST/HST) Regulations* s. 2(3)
- permit supplied by municipality or government, exempt, V-VI-20(c)
- reimbursed by employer, taxable benefit, 173(1); Memo 9-2 paras. 30–32
- space
 - condominium unit (residential)
 - lease of, whether exempt, V-I-8.1(b); Memo 19-2-2 para. 19
 - sale of, whether exempt, V-I-8; Memo 19-2-1 paras. 47–48
- floating home owner, lease to, V-I-8.1(c); Memo 19-2-2 para. 20
- lease or licence by charity, whether exempt, V-V.1-1(o)
- lease or licence by public institution or public sector body, not exempt, V-VI-10(b), V-VI-25(h)
- residential, lease exempt, V-I-8.1; Memo 19-2-2 paras. 18–20

Parliament, *see* Federal government; Government

Parochial school tuition, exempt, V-III-2; Memo 20-1

Part

- or accessory for medical device, zero-rated, VI-II-32; Memo 4-2 para. 61
- warranty replacement, *see* Warranty: replacement parts

Partial payment, when tax payable, 168(2); Memo 300-6-7

Partial use in commercial activities, *see also* Input tax credit; Use: in commercial activities

- input tax credit for, 169(1), 169(2)

Participant in joint venture, election, 273

- administrative definition, Policy P-106
- input tax credits claimable by, Policy P-138R
- purchases and supplies on behalf of non-electing participants, Policy P-139R
- supply of space in co-owned building, Policy P-172R

Participating employer

- defined, 123(1)
- pension plan rebate, 261.01(1); TIB B-XX4

Participating in false statement or omission, *see also* Offences; Penalties

- member of unincorporated body guilty of offence, 324
- officer of corporation guilty of offence, 330
- penalty, 285, 327

Participating province, Sch. VIII

- bringing goods into, *see* Bringing into a participating province
- defined, 123(1), Sch. VIII
- direct seller rules, adjustments, 178.3(5), (6), 178.4(5), (6)
- goods removed from
 - rebate, 261.1; TIB B-080
 - subsequent bringing back into province, X-I-21
- imported goods not for use in, rebate, 261.2
- intangible property not for use in, rebate, 261.3; TIB B-080
- new housing rebate, *see* Nova Scotia: rebate; new housing
- place of supply rules, *see* Place of supply: province
- Prince Edward Island included, *New Harmonized Value-added Tax System Regulations* s. 33.3(2)
- rebates, *see* Harmonized sales tax: rebate
- service not for use in, rebate, 261.3; TIB B-080

Participating province indicator

- defined, for non-resident e-commerce, 211.11(2)(c)

Participating provinces member percentage

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(4)(b)

Particular period

- defined
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16

Particulars of GST on documentation, *see* Disclosure of tax on invoices

Partnership, 272.1

- activities of, deemed not activities of partners, 272.1(1); Policy P-244
- appropriation of property for partner, 172(2), (3)
- automobile or aircraft of, 173(1), 202(2)–(4)
- benefit conferred on partner, 170(1)(c); Memo 8-2 para. 20
- Canadian, *see* Canadian partnership
- closely related, 156(1.1), (1.2); Memo 14-8
- common-law, *see* Common-law partner
- constitutes a person, 123(1)“person”
- continuation of predecessor partnership, 272.1(7)
- continuation until registration cancelled, 272.1(6)
- corporate partner, deemed to carry on activities of partnership, 272.1(2)(b)
- disposition of property to partner, 272.1(4)
- dissolution of
 - cancellation of registration, Memo 2-7 para. 3(c)
- election for nil consideration, 156(1.1)–(1.3); Memo 14-5 paras. 21–24; Memo 14-8

Topical Index

Partnership (*cont'd*)

- financial institutions HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 20, 27
- fiscal year of partner may be same as, 244(2)
- interest in
 - constitutes financial instrument, 123(1)“financial instrument”(d)
 - when not zero-rated, VI-IX-1(e)
- joint liability with partners for GST obligations, 272.1(5)
- meaning of, Policy P-171R; Memo 17-1 para. 25
- medical practice, Policy P-238
- partner deemed related to partnership, 126(3)
- partner, whether acting on own behalf, Policy P-244
- payment to partner, whether deemed consideration, 272.1(3)
- person deemed associated with partnership, 127(3)(a)
- profit, expectation of, 123(1)“commercial activity”(b); Policy P-176R
- rebate to partners re tax-deductible expenses and CCA, 253; Memo 500-4-6
- registration of partner, Memo 2-1 paras. 14(b), (c); Policy P-216
- reimbursement of expenses to partner, 175; Memo 9-4; Policy P-075R
- resident in a province, deemed, 132.1(1)(b)
- resident in Canada, deemed, 132(1)(b)
- service on, 333(1)(a)
- specified, *see* Specified partnership
- taxation year of, 123(1)“taxation year”(b)
- transfer to new partnership, 272.1(7)
- withdrawal of partner, 272.1(4)

Partridges

- zero-rated, Memo 4-4 para. 5

Party, *see* Registered party

Pass, transportation

- HST place of supply rules, *New Harmonized Value-added Tax System Regulations* s. 22

Passenger transportation service, VI-VII; Memo 28-3, *see also* Carrier; Travel

- domestic, zero-rated as part of international travel, VI-VII-2, 3; Memo 28-3 paras. 38–47; Policy P-037
- ferrying motor vehicles and passengers, Memo 28-1
 - exempt (domestic), V-VIII-1; Memo 28-3 paras. 29–37
 - zero-rated (international), VI-VII-13; Memo 28-3 paras. 38–47
- HST on, *New Harmonized Value-added Tax System Regulations* ss. 21–22
- international, zero-rated, VI-VII-2, 3, 4, 5, VI-VII-13; Memo 28-3 paras. 38–47
- municipal transit, exempt, V-VI-24; Memo 28-3 paras. 31–35
- pass, *see* Pass, transportation
- place of supply, for HST, *New Harmonized Value-added Tax System Regulations* ss. 21–22
- rebate of GST paid in error, Memo 28-3 paras. 48–49
- school bus services, exempt, V-III-5; Memo 28-3 para. 30
- tour packages, 163, VI-VI

Passenger vehicle, *see* Automobile

Pass-through supply

- defined, re buying groups, 178.6(1); Memo 1-5

Pastries, taxable where packaged less than six, VI-III-1(m); Memo 4-3 paras. 87, 89, 137

Patent

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; Memo 4-5-3 para. 106
- used in business in Canada, 217“imported taxable supply”(c.1)

Patient, supplies to by hospital or health care facility, V-II-2

Patient lifter for moving disabled persons, zero-rated, VI-II-15; Memo 4-2 para. 23

Patio platform for mobile home, Policy P-070R

Patronage dividend

- defined, 123(1)
- election not to retroactively reduce tax, 233(3), 233(4)
- payment of, excluded from financial service, 123(1)“financial service”(f)
- treatment of, 233

Patterning device for disabled persons, zero-rated, VI-II-19; Memo 4-2 para. 29

Pawnbrokers, Policy P-129

- sale of pledged item, 183(2), (7)
- seizure of pledged item, 183(1)

Pay telephone, calculation of tax, 165.1(1)

Pay television, *see* Telecommunication service

Payment

- arrangement, *see* Budget payment arrangement (equal billing plan)
- of invoice amount
 - early or late, no effect on amount of tax, 161, 182(3); Memo 3-9
- of tax
 - by recipient, 165, 168, 224
 - Division IV, 219
 - Division IV.1, 220.09; TIB B-XX5
 - remittance by supplier, 221(1), 228(2)
- progress, on construction contract
- timing of liability, 168(2); Memo 300-6-13; Memo 19-1 paras. 72–80, 92–97
- to CRA over \$10,000 after 2023, must be electronic, 278(3)

Payment bond, *see also* Construction: bond

- meaning of, Memo 17-1 para. 21

Payment card network operator

- fees to banks taxable, 123(1)“financial service”(r.6)

Peacocks, taxable, Memo 4-4 para. 7

Pearl, articles made of

- excise tax on, I-5(b); Memo 800-1

Peat

- bog or deposit, right to explore or exploit deemed not a supply, 162(1); Policy P-110R
- right to take, supplied to consumer, taxable, 146(c), 162(2), V-VI-20(k)
- taxable, Memo 4-4 para. 31

Pen

- insulin, *see* Insulin: pen

Penalties, Memo 16-2, *see also* Offences

- assessment of, 296(1)(c)
- cancellation of, 281.1(2); Memo 16-3
- balance owing not over \$2, 297.10
- interest and penalty not over \$25, 280.20, 280.2; Memo 16-2 paras. 28, 40(b)
- civil, 283, 284; Memo 16-2
- constitutes debt to Her Majesty, 313(1)“tax debt”, 313(1.1)
- criminal, *see* offences (below)
- electronic sales suppression software, 285.01, *see also* Zapper software (or hardware)
- failure to answer demand for return, 283; TIB B-100
- failure to file complete financial institution information return, 284.1
- failure to file return electronically, 280.11
- failure to make payment over \$10,000 electronically (from 2024), 280.12
- failure to provide information, \$100, 284
- failure to provide investor information to investment plan for HST apportionment calculation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 50(5); Notice 259
- false statement or omission, \$250 or 25%, 285
 - by third party, 285.1
- late filed return, 280.1; TIB B-100; Memo 16-2 paras. 25–26
- late payment under contract, GST included, 182
- may be waived where under \$25, 280.2; TIB B-100; Memo 16-2 paras. 28, 40(b)
- misrepresentation, 285
 - by third party, 285.1
- non-resident e-commerce, recipient providing false information, 285.02
- offences (criminal), 326–331; Memo 16-2 paras. 66–76
 - confidential information, 328
 - corporate officers, directors and agents liable, 330
 - failure to file return, 326(1)
 - failure to pay, collect or remit tax, 329(1)
 - false or deceptive written statements, 327
 - general, 329(2)
 - minimum punishment not to be reduced, 331
- paid in error, rebate of, 261
- post-judgment, continue to accrue, 313(3)
- railway corporation, failure to return rolling stock, non-taxable, 162.1(b), 182(3)(b); Policy P-217
- return filed late, 280.1; TIB B-100; Info Sheet GI-024; Memo 16-2 paras. 25–26
- sales suppression software, 285.01, *see also* Zapper software (or hardware)
- tax advisor, 285.1
- third party, 285.1
- under contract, GST included, 182
- under *Customs Act*, 214
- waiver of, 281.1(2); Memo 16-3
 - when demand for payment met on time, 280(7); Memo 16-2 para. 40(c)
- where legislation retroactive, 124(4)

- zapper software, 285.01, *see also* Zapper software (or hardware)

Penny, phasing out of, Info Sheet GI-131

Pension activity

- defined, for pension plan expenses, 172.1(1)

Pension contribution

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

Pension entity

- defined, 123(1)
- election to have 225.4(5) not apply, 225.4(7)
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 35–36, 38

Pension plan, *see also* Registered pension plan

- defined, 123(1)
- financial institution’s percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 35–36, 38

Pension rebate amount

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

Percentage, *see also* Rate

- financial institution’s, for HST allocation rules, *see* Financial institution’s percentage
- of completion of a building, Policy P-087
- of completion of residential complex, how to measure, Info Sheet GI-105
- of government funding, defined, 259(1); *Public Service Body Rebate (GST/HST) Regulations* s. 3; TIB B-025
- of non-residents expected to attend convention, Policy P-095
- of total floor space, defined (for new residential housing rebate), 256.2(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47(1)
- of use in commercial activity, *see* Use: in commercial activities
- rebate for public service body, specified, 259(1)“specified percentage”, “specified provincial percentage”
- total value added (for export distribution centres), 273.1(3), (5)
- value added attributable to non-basic services (for export distribution centres), 273.1(2), (4)

Percussor, mechanical, for postural drainage treatment, zero-rated, VI-II-6; Memo 4-2 para. 11

Performance

- amateur, spectator fees exempt, V-VI-11
- bond, *see also* Construction: bond
 - meaning of, Memo 17-1 para. 18; Policy P-210R
- musical or artistic, *see* Place of amusement
- of services, *see also* Service
 - in Canada, 142(1)(g)
 - outside Canada, 142(2)(g)

Performing artist

- non-resident
 - not eligible for small supplier status, 148(3)
 - requirement to file return and remit tax, 238(3); Policy P-134R
 - requirement to register, 240(2)
 - supply not deemed made outside Canada, 143(1)(c)

Topical Index

Performing artist (*cont'd*)

- services of, supplied by charity, not exempt, V-V.1-1(h), V-VI-2(i)
- supply of intangible property on behalf of, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009

Perfume, *see* Cosmetic

Periodical, *see* Magazine

Permanent establishment

- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 3, 4
- • for provincial residence and place of supply rules, 132.1(2), (3); Memo 3-4 paras. 63–64
- • • charities, NPOs and selected public service bodies, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 2
- • generally, 123(1); Policy P-208R; Memo 3-4 paras. 40–55; TIB B-090
- electronic commerce of, TIB B-090
- fixed place of business, Policy P-208R
- in a province, person deemed resident in province, 132.1(1)(d)
- of charity or other public service body, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 2
- of non-resident, in Canada, deemed resident, 132(2)
- of resident, outside Canada, deemed non-resident, 132(3)
- of same person, supplies between, 132(4), 220
- security required by registrant if none in Canada, 240(6); Memo 2-6; Policy P-201
- water dispensed to consumer at, zero-rated, VI-III-2
- where individual who negotiates agreement works, IX-I-1 “place of negotiation”

Permit

- fishing or hunting (for consumer), taxable, 146(b), (c), V-VI-20(j)
- supplied by government, exempt, V-VI-20(c)

Permit imprint

- defined, IX-VIII-1; Memo 28-2 para. 87
- HST place of supply rule, Memo 28-2 para. 88

Permitted deduction

- defined, for importation of service from foreign branch, 217

Person, *see also* Individual

- defined, 123(1); Memo 2-1 paras. 12–16; Memo 2-4 para. 20
- • organization providing insurance adjusting services, Policy P-056R2
- investigated by inquiry, rights of, 276(6)
- resident in a province, 132.1
- resident in Canada, 132(1); Policy P-086R

Person at risk

- defined, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(1)

Personal care services, *see also* Homemaker service

- exempt, VI-IV-2

Personal effects

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-10

Personal information

- defined, re communication of information, 295(1), 328(3)
- permission to disclose, 295(4.1), 295(5)
- prohibition against disclosure, 295(4)

Personal property, *see also* Change in use of capital property; Intangible property; Property; Tangible personal property

- capital, *see* Capital property
- charge on, after judgment for tax owing, 316
- combined with other kinds of supply, *see* Combined supply
- deemed, for change in use rules, 195
- defined, 123(1), 195
- intangible, *see* Intangible property
- lease by school authority to student, exempt, V-III-15; Memo 20-1
- seizure by creditor, subsequent use, 183(5)–(6)
- supply by agent, 177(1), 177(1.1) [repealed]
- supply by non-resident, when deemed made outside Canada, 143(1)
- supply of, whether taxable, 141.1
- tangible, *see* Tangible personal property
- transfer between permanent establishments, 132(4), 220
- transferred to insurer in settlement of claim, 184(1), 184(4)–(5)
- transitional rules, 337

Personal representative of deceased individual

- authorized to sign documents, 279(b)
- certificate required before distribution, 270
- defined, 123(1)
- fees of, transitional rules
- • GST, 341.1(2); Policy P-041 (obsolete)
- • HST, 357(2); TIB B-077
- transfer of business assets to beneficiary, 167(2); Memo 14-4 paras. 29–32; Policy P-031
- transfer of property of deceased to, 267

Personal service

- whether HST applies, *New Harmonized Value-added Tax System Regulations* s. 17

Personal service (of documents), 333

- proof of, 335(2)

Personal trust

- defined, 123(1)
- expectation of profit test, 123(1) “commercial activity” (a), (b)

Personal use and enjoyment of property

- by employee, 170(1)(b); Memo 8-2 paras. 13–19
- by individual registrant, 172(1)
- by partner, shareholder or beneficiary, 170(1)(c); Memo 8-2 para. 20
- by purchaser of farmland, exemption, V-I-10, V-I-11, V-I-12
- real property
- • by builder, exception to self-supply rules, 191(5); Memo 19-2-3 paras. 47–48
- • by individual, no input tax credit, 208(1)
- • conversion of, 190(2); Memo 19-2-3 paras. 85–86

Pesticide

- agricultural, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch.1(4); Info Sheet GI-048

Pesticide (*cont'd*)

- applicator, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(viii.1)

Pet food, not zero-rated, VI-IV-3

Petroleum

- constitutes mineral, 123(1)“mineral”
- fuel, excluded from non-resident business rebate for goods exported, 252(1)(c)
- products, excise tax on, Memo 800-4

Phantomware, *see* Zapper software (or hardware)

Pharmacist

- defined, VI-I-1
- diagnostic or other service ordered by, exempt, V-II-10(c)
- prescription filled by, VI-I-1“prescription”, VI-I-3(b)
- service rendered by
 - dispensing drug, zero-rated, VI-I-4
 - health care, exempt, V-II-7.3

Phasing out of the penny, Info Sheet GI-131

Pheasants

- zero-rated, Memo 4-4 para. 5

Phone, *see* Telephone

Photocopiers

- service contract, place of supply for HST, Policy P-219

Photocopying

- whether a supply of service or property, Policy P-236

Photofinishing service

- place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29

Photographs

- for personal use
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-5
- production of, place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29

Photorefractive keratotomy

- exempt as medical service, V-II-5; Policy P-207

Physically disabled individual, *see* Disabled person or disabled individual

Physician, *see* Medical: practice; Medical: practitioner; Specified professional

Physiotherapy services

- exemption for, V-II-7(c)
- institutional, V-II-1“institutional health care service”(e), V-II-2
- practitioner of, V-II-1“practitioner”
- can authorize various medical devices, VI-II-1“specified professional”

Piano lessons, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; Memo 20-6; TIB B-014

Picker

- fruit or vegetable, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(b)(vii); Finance news release 93-039

Pies, taxable where packaged less than six, VI-III-1(m); Memo 4-3 paras. 87, 89, 93, 137

- meat, zero-rated, Memo 4-3 para. 94

Pigeons, taxable, Memo 4-4 para. 7

Pigs, zero-rated, VI-IV-1; Memo 4-4 para. 5

Pilotage services

- supplied to unregistered non-resident carrier, zero-rated, VI-V-2; Memo 4-5-3 paras. 27–31; Policy P-076

Pinball game, *see* Coin-operated device

Pinball machines

- calculation of tax, 165.1(2)

Pipeline, *see also* Continuous supply (electricity, gas, etc.); Continuous transmission commodity

- export by, evidence of, Memo 4-5-2 Appendix A.2.B
- natural gas used as fuel for, while exporting, zero-rated, VI-V-15(b); Memo 4-5-2 para. 48
- operation of, qualifies for joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(q)
- supply of natural gas for export by, zero-rated, VI-V-15; Memo 4-5-2 para. 48
- transportation of natural gas by, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(d)

Place of amusement

- admission to
 - defined, 123(1)“admission”
 - made by public sector body, V-VI-5, 8, 9
 - supplied by charity, V-V.1-1(e), V-V.1-1(g)(i), V-VI-6, V-VI-2(i), (m), V-VI-5, 8, 9
 - supply by non-resident
 - cannot be a small supplier, 148(3)
 - required to file return, 238(3); Policy P-134R
 - required to register, 240(2)
 - supply not deemed made outside Canada, 143(1)(c)
 - transitional provision
 - GST, 341(4)
 - HST, 356(4), (5); TIB B-077
- defined, 123(1)

Place of business

- constitutes permanent establishment, 123(1)“permanent establishment”(a)
- fixed, Policy P-208R
- service of documents at, 333

Place of filing and payment of tax, 278

Place of management, constitutes permanent establishment, 123(1)“permanent establishment”(a)(i)

Place of residence, *see also* Residential complex; Residential unit

- meaning of, Memo 19-2 paras. 15–18; Policy P-130
- primary, *see* Primary place of residence
- usual, *see* Usual place of residence (for non-resident e-commerce)

Place of supply, 142–144; Memo 3-3, 3-3-2, *see also* Participating province

- electronic commerce, TIB B-090

Topical Index

Place of supply (*cont'd*)

- First Nations GST, Memo 3-3-6 paras. 54–60; Memo 3-3-6-1 paras. 73–79; Memo 3-3-6-2 paras. 63–69; Memo 3-3-7 paras. 51–57
- goods
 - lease, *see* lease (below)
 - sale, 142(1)(a), 142(2)(a)
- intangible personal property, 142(1)(c); Memo 19-1 para. 38; Policy P-200R; TIB B-090
- lease, 142(1)(b), 142(2)(b)
 - not affected by subsequent lease intervals, 136.1(1)(d)
- lease of property, Policy P-193R
- province, for HST after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 2–33.2
 - automobile, registered in a province, *New Harmonized Value-added Tax System Regulations* s. 33.1; Info Sheet GI-119
 - intangible personal property, *New Harmonized Value-added Tax System Regulations* ss. 6–11; Memo 3-3-5, 3-3-5-1
 - in-flight or on-board charges, *New Harmonized Value-added Tax System Regulations* s. 23
 - membership, *New Harmonized Value-added Tax System Regulations* ss. 6–11
 - motor vehicle, registered in a province, *New Harmonized Value-added Tax System Regulations* s. 33.1; Info Sheet GI-119
 - postage, IX-VII
 - real property, IX-IV-1; Memo 3-3-4
 - services, *New Harmonized Value-added Tax System Regulations* ss. 13–18; Memo 3-3-6, 3-3-6-1, 3-3-6-2
 - air navigation services, *New Harmonized Value-added Tax System Regulations* s. 33(2); Memo 3-3-6-2 paras. 59–60
 - airport screening, registered in a province, *New Harmonized Value-added Tax System Regulations* s. 33.2; Memo 3-3-6-2 paras. 61–62
 - baggage transportation services, IX-VI-4(a); Memo 3-3-7 para. 25
 - cleaning services, *New Harmonized Value-added Tax System Regulations* s. 29; Memo 3-3-6-1; Memo 3-3-6-2 paras. 37–43
 - computer-related services, Memo 3-3-6-2 paras. 48–58
 - customs brokerage services, *New Harmonized Value-added Tax System Regulations* s. 25; Memo 3-3-6-2 paras. 16–22
 - freight transportation service, IX-VI-5; Memo 3-3-7 paras. 30–35
 - general rule based on customer address, *New Harmonized Value-added Tax System Regulations* s. 13; Memo 3-3-6
 - Internet access, *New Harmonized Value-added Tax System Regulations* s. 32; Memo 3-3-6-2 paras. 48–58
 - litigation-related services, *New Harmonized Value-added Tax System Regulations* s. 27; Memo 3-3-6-2 paras. 23–30
 - location-specific event services, *New Harmonized Value-added Tax System Regulations* s. 28; Memo 3-3-6-2 paras. 31–36
 - maintenance services, *New Harmonized Value-added Tax System Regulations* s. 29; Memo 3-3-6-1; Memo 3-3-6-2 paras. 37–43
 - passenger transportation, *New Harmonized Value-added Tax System Regulations* s. 21; Memo 3-3-5-1; Memo 3-3-7 paras. 19–20
 - transportation pass, *New Harmonized Value-added Tax System Regulations* s. 22; Memo 3-3-5-1
 - personal services, *New Harmonized Value-added Tax System Regulations* s. 17; Memo 3-3-6-1 paras. 17–29
 - photofinishing services, *New Harmonized Value-added Tax System Regulations* s. 29; Memo 3-3-6-1; Memo 3-3-6-2 paras. 37–43
 - RRSP, RRIF, RESP, RDSP or TFSA trustee services, *New Harmonized Value-added Tax System Regulations* s. 30; Memo 3-3-6-2 paras. 44–46
 - real property-related services, *New Harmonized Value-added Tax System Regulations* ss. 14, 18; Memo 3-3-6-1 paras. 48–56
 - repair services, *New Harmonized Value-added Tax System Regulations* s. 29; Memo 3-3-6-1; Memo 3-3-6-2 paras. 37–43
 - shipping, IX-VI-5; Memo 3-3-7 paras. 30–35
 - tangible personal property-related services, *New Harmonized Value-added Tax System Regulations* ss. 15–18; Memo 3-3-6-1 paras. 30–47
 - technical support provided by computer, *New Harmonized Value-added Tax System Regulations* s. 32; Memo 3-3-6-2 paras. 48–58
 - telecommunication services, IX-VIII; Memo 3-3-6-1 paras. 57–72; Memo 3-3-6-2 para. 47
 - telephone, 1-900 and 1-976, *New Harmonized Value-added Tax System Regulations* s. 31; Memo 3-3-6-2 para. 47
 - travel agent ticket services, IX-VI-4.1; Memo 3-3-7 para. 27
 - trustee services for registered account, *New Harmonized Value-added Tax System Regulations* s. 30; Memo 3-3-6-2 paras. 44–46
 - unaccompanied child supervision service, IX-VI-4(b); Memo 3-3-7 para. 25
 - tangible personal property, IX-II; IX-VI-3; Memo 3-3-3

Place outside Canada

- defined, VI-VII-1(1); Memo 28-2 para. 17
- freight from, zero-rated, VI-VII-8, 9; Memo 28-2 paras. 68–71
- freight to, zero-rated, VI-VII-6, 9; Memo 28-2 paras. 63–67

Plan merger, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* (SLFIR) s. 66

- attribution point determined, SLFIR ss. 58(1)(a)(ii), 58(1)(b)(ii)
- defined, SLFIR ss. 16(1), 47(1)(a)
- forming exchange-traded series, SLFIR s. 33(3)
- forming non-stratified exchange-traded fund, SLFIR s. 34(3)
- forming non-stratified investment plan, SLFIR s. 32(4)
- forming stratified investment plan, SLFIR s. 30(4)
- prescribed circumstance for fiscal year determination, SLFIR s. 65
- reconciliation day, SLFIR ss. 59(a)(ii)(B), 62(a)(ii)(B)
- rules, SLFIR s. 66

Plan member

- defined
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
 - for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)

Planning activity

- defined
- • for tax-debt avoidance penalty, 285.01(1), 285.1(1)
- • for third-party penalty, 285.1(1)

Planning commission, *see* Para-municipal organization

Plant nutrients

- meaning of, Memo 4-4 para. 21

Planters and seeders, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(d); Memo 4-4 Schedule

Planting vegetation, exempt, V-VI-21.1(c)

Plants

- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(a)

Plaque

- imported for award in Canada, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)

Plasma expander

- zero-rated, VI-I-2(g)

Plastic surgery, *see* Cosmetic: purposes

Platinum, *see* Precious metal

Platters of cheese, cold cuts, fruit or vegetables

- taxable, VI-III-1(o.3); Memo 4-3 paras. 114–118

Playing games (of chance), *see* Bets

Pledge, not a supply, 134

- to pawnbroker, Policy P-129

Plywood

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)

Podiatric services

- exemption for, V-II-7(e)
- practitioner of, V-II-1“practitioner”

Point of sale rebates

- British Columbia, 234(3)
- HST provincial portion, 234(3); *Deduction for Provincial Rebate (GST/HST) Regulations*
- • books (all HST provinces), Memo 13-4; Info Sheet GI-065
- • children’s clothing, shoes, car seats (Ont., BC, NS), Info Sheet GI-063
- • feminine hygiene products (Ont., BC, NS), Info Sheet GI-062
- • motor fuel (BC), Info Sheet GI-061
- • newspapers (Ontario), Info Sheet GI-060
- • prepared food up to \$4 (Ontario), Info Sheet GI-064
- new housing rebate
- • new home, 234(1), 254(4)
- • new home on leased land, 234(1), 254.1(4)
- non-resident, to
- • accommodation in tour package before 2018, 234(2), 252.1(8)
- • artistic works produced for export, 234(2), 252(3)
- • foreign convention, 234(2), 252.4(2), (4); Info Sheet GI-031
- • installation services, 234(1), 252.41(2)
- Ontario, 234(3)

- vehicle adapted for use by disabled person, 258.1(3); Info Sheet GI-199

Poker

- machine, *see* Gaming machine

Police

- commission, may apply to be municipality, 123(1)“municipality”(b); TIB B-046
- communication of information to permitted, 295(5)(l)
- department, *see* Para-municipal organization
- moneys seized from tax debtor by, 320
- Royal Canadian Mounted Police, laying of information, 332(1)
- services supplied to government or municipality, exempt, V-VI-20(g)

Policy, *see* Insurance

Policy papers (CRA), *see under* “Current” tab (Binder C1)

Political donation, *see* Donation: to political party or candidate

Political party, *see* Registered party

Pooled fund trust

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(xi)

Pooled registered pension plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(i.1)
- defined, 123(1), 149(5)(a)
- employee contribution to, 261.01(1)“employee PRPP contribution”
- participating employer of, 123(1)“participating employer”(b)
- rebate to, 261.01(1)“pension rebate amount”A(b)–(d)

Poor, *see* Underprivileged individuals

Pop, *see* Soda

Pop bottles, *see* Containers: returnable

Popcorn

- coated with candy, etc., taxable, VI-III-1(e); Memo 4-3 paras. 45–54
- popped, taxable, VI-III-1(f); Memo 4-3 para. 55
- unpopped kernels, zero-rated, Memo 4-3 para. 59

Poppies and wreaths (for Remembrance Day)

- purchase of, by Royal Canadian Legion branches, rebate, 259.2
- sale of, by Royal Canadian Legion branches etc., exempt, V-VI-27

Popsicles, taxable, VI-III-1(j); Memo 4-3 paras. 71–73

Portable wheelchair ramp, zero-rated, VI-II-17; Memo 4-2 para. 25

Possession

- leased property, transfer of
- • given in Canada, constitutes supply in Canada, 142(1)(b)
- • given outside Canada, constitutes supply outside Canada, 142(2)(b)
- personal property, transfer of
- • triggers liability for tax, 168(3)
- • under agreement of sale, constitutes sale, 123(1)“sale”
- real property, transfer of
- • after 1990, new housing rebate, 121(2)
- • meaning of, Policy P-111R

Topical Index

Possession (*cont'd*)

- self-supply rules, 191(1)–(4)
- transitional rules, 336
- triggers liability for tax, 168(5)

Postage, *see* Mail

Postage stamp

- defined, IX-VII-1; Memo 28-2 para. 81

Postal note or remittance, 123(1)“money”

Postal service, *see* Mail

Post-dated cheque

- when payment made, Memo 300-6-2 para. 9

Posting security, *see* Security

Postmark, *see* Mail

Post-secondary institution, *see* Public college; University

Post-secondary technical institute

- rebate for printed books, 259.1; TIB B-076

Postural drainage treatment, mechanical percussor for, zero-rated, VI-II-6; Memo 4-2 para. 11

Potato chips and potato sticks, taxable, VI-III-1(f); Memo 4-3 para. 55

Poultry

- eggs, zero-rated, VI-IV-4; Memo 4-4 para. 17
- feed for, zero-rated, VI-IV-2
- feeding system and components, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(vi.1), (vi.2)
- zero-rated, VI-IV-1; Memo 4-4 para. 5

Power of sale

- sale under, deemed to be seizure, 183(10); Policy P-226

Powers

- of hearing officer on inquiry, 276(3)
- of judge on application for review of order, 289(6)
- of Minister, delegation, 275(3)

Practitioner, *see also* Medical: practitioner

- defined
- for health care services (non-medical), V-II-1
- for medical devices (physician), VI-II-1 [repealed]
- for prescription drugs (physician or dentist), VI-I-1 [repealed]
- drug prescribed by, zero-rated, VI-I-3
- qualifications where no licensing required, V-II-1“practitioner”(b)
- services of, exempt, V-II-7, *see also* Health care services, exempt

Pre-collection of GST

- effect where debt goes bad, Policy P-082R

Precious metal, Memo 17-1 paras. 27–36

- constitutes financial instrument [so supply of is exempt], 123(1)“financial instrument”(e)
- custodial or nominee services in respect of, *see* Custodial service
- defined, 123(1); Policy P-192 (obsolete)
- export of, zero-rated, VI-IX-1
- import of, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(a)

- sale by jeweller, whether taxable, VI-IX-1; Policy P-192 (obsolete)
- sale by refiner
- included in denominator for determining *de minimis* financial institution, 149(4.01); Memo 17-7 paras. 24–26
- zero-rated, VI-IX-3
- unwrought gold, silver or platinum, import of for refining, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(b)

Predecessor

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(4)(b)

Prenylamine (drug), zero-rated, VI-I-2(e)(iii)

Prepaid

- expenses, 123(1)“exempt supply”, “zero-rated supply” (Analysis)
- funeral arrangements, transitional rules
- GST, 344; Policy P-071R (obsolete)
- HST, 360; TIB B-077; Policy P-071R (obsolete)
- rent or royalties, transitional rules
- GST, 340(1), (2), (3), (6)
- HST, 354(1), (2); TIB B-077
- supplies, transitional rules
- GST, 336(6)–(8), 340(2), 340.1
- HST, 352(9), (10), 354(2), 355; TIB B-077

Prepared food

- taxable, VI-III-1(o)–(o.4); Memo 4-3 paras. 101–120
- arrangements, VI-III-1(o.3); Memo 4-3 paras. 114–118; Policy P-232
- heated foods, VI-III-1(o); Memo 4-3 paras. 101–103
- platters, VI-III-1(o.3); Memo 4-3 paras. 114–118
- salads, VI-III-1(o.1); Memo 4-3 paras. 104–109
- sandwiches, VI-III-1(o.2); Memo 4-3 paras. 110–113

Prerequisite courses, exempt, V-III-10

Prescribed, *see also* Regulations

- activity, for joint venture election, 273(1); *Joint Venture (GST/HST) Regulations*; TIB B-021
- agents of Her Majesty, 122(c) [repealed], 123(1)“specified Crown agent”; *Specified Crown Agents (GST/HST) Regulations*; TIB B-012
- amount
- for FST new housing rebate, 121(1)“estimated federal sales tax”; *Federal Sales Tax New Housing Rebate Regulations* s. 3; TIB B-016
- circumstances for ignoring importation in determining last acquisition or importation, 195.2(1)(c)
- circumstances of importing goods
- not taxed on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations*; TIB B-023
- valuation rules, 215(2); *Value of Imported Goods (GST/HST) Regulations*; TIB B-031
- class of persons, to whom information may be communicated by Revenue Canada, 295(5)(c)(i)
- class of registrants to make election for streamlined accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations*; TIB B-028
- conditions, permitting communication of information by CRA to another government, 295(5)(b)

Prescribed (*cont'd*)

- corporation, to be closely related to a corporation, 128(1)(b); *Closely Related Corporations (GST/HST) Regulations* s. 3; Memo 14-7
- defined, 123(1)
- diagnostic, treatment or other health care service, on order of practitioner, exempt, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019
- drugs (prescribed by physician or dentist), zero-rated, VI-I; Memo 4-1
- equivalent of tutoring or instruction course, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; Memo 20-6; TIB B-014
- forms, 123(1)“prescribed”(a)
- floor space for FST new housing rebate, 121(1)“estimated federal sales tax”; *Federal Sales Tax New Housing Rebate Regulations* s. 4; TIB B-016, B-049
- food and beverages, supplied in school cafeteria, not exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; Memo 20-5; TIB B-026
- game of chance, excluded from exemption for supplies by charities and non-profit organizations, V-VI-5.1; *Games of Chance (GST/HST) Regulations* s. 4; TIB B-018
- goods
 - not taxed on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations*; TIB B-023
 - under \$20, sent by mail or courier, taxed on importation, VII-7; *Mail and Courier Imports (GST/HST) Regulations*; *Courier Imports Remission Order* s. 4; *Postal Imports Remission Order* s. 4
- government organization, for public service body rebate, 259(1)“non-profit organization”
- group, for deduction from net tax on purchase of accounts receivable that become bad debts, 231(2)
- health care service, exempt, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019
- information, *see also* Information: prescribed
 - for claiming input tax credits, 169(4); *Input Tax Credit Information (GST/HST) Regulations*; Memo 8-4 paras. 18-33
 - for credit note or debit note, 232(3)(a); *Credit Note and Debit Note Information (GST/HST) Regulations*
 - for forms, *see* forms
 - regarding transactions with related non-residents, 294
- input tax credit, to be claimed by registrant electing for streamlined accounting, 227(5); *Streamlined Accounting (GST/HST) Regulations* s. 22; TIB B-028
- instrument, to be financial instrument, 123(1)“financial instrument”(g)
- interest rate, *see* rate of interest
- lottery corporation, 188(5); *Games of Chance (GST/HST) Regulations* s. 3; TIB B-018
- manner
 - for determining percentage of government funding of non-profit organization, 259(1)“percentage of government funding”; *Public Service Body Rebate (GST/HST) Regulations* s. 3; TIB B-025
 - for determining rebate for charity or qualifying non-profit organization electing for simplified computation, 259(12)
 - for disclosing tax on supplies, 223(1); *Disclosure of Tax (GST/HST) Regulations*; TIB B-013
 - for filing forms, 123(1)“prescribed”(a)
 - for filing returns, 123(1)“prescribed”(a)
 - for valuation of imported goods, 215(2); *Value of Imported Goods (GST/HST) Regulations*; TIB B-031
 - mark-up, *see* Streamlined accounting
 - method
 - for determining FST inventory rebate, 120(5); *Federal Sales Tax Inventory Rebate Regulations* s. 4; TIB B-015
 - for streamlined accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations*; TIB B-028
 - part of return, requirement to provide to a person, 277(1)(e)
 - percentage
 - automobile benefits, 173(1)(d)(vi)(A); *Automobile Operating Cost Benefit (GST/HST) Regulations*
 - for instalment base in transitional year, 237(5) [repealed]; *Transitional Instalment Base Percentage (GST/HST) Regulations*; TIB B-030
 - of government funding of non-profit organization, 259(1)“percentage of government funding”; *Public Service Body Rebate (GST/HST) Regulations* s. 3; TIB B-025
 - of tax payable, for public service body rebates, *see* Specified percentage; Specified provincial percentage
 - of tax required to be paid, on export of used specified tangible personal property, *Specified Tangible Personal Property (GST/HST) Regulations* s. 3; TIB B-027
 - period for which records must be retained, 286(3)
 - person, excluded from charities and non-profit organizations
 - supplying exempt right to play in game of chance, V-VI-5.1
 - taking bets which are exempt, V-VI-5.2
 - personal property, to be specified tangible personal property, 123(1)“specified tangible personal property”(f)
 - property
 - deemed to be personal property rather than real property, 195
 - excluded from simplified computation for charity and qualifying non-profit organization rebate, 259(12)
 - ineligible for public service body rebate, 259(3); *Public Service Body Rebate (GST/HST) Regulations* s. 4; TIB B-025
 - input tax credits available to charity or qualifying non-profit organization that has elected for simplified computation of rebate, 259(8)
 - zero-rated as medical device, VI-II-31; TIB B-022
 - zero-rated for agriculture and fishing, VI-IV-10; *Agriculture and Fishing (GST/HST) Regulations*; Info Sheet GI-049
 - purposes, for which corporations deemed a continuation of predecessor on amalgamation, 271(b); *Amalgamations and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007
 - purposes, for which parent corporation deemed a continuation of wound-up subsidiary, 272(a); *Amalgamations and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007
 - rate of interest, 120(7), 121(6), 229(3), 230(3), 280(1), (1.1), (2), (3), 296(3)(a), (3)(b), (6), 297(4); *Interest Rates (Excise Tax Act) Regulations*; TIB B-020
 - can be referred to as such in certificate or memorial, 316(11)
 - table of rates, 124
 - recipient, of real property, excusing supplier from requirement to collect tax, 221(2)(c)
 - registrant
 - excluded from general rules for capital personal property, 199(1)(a), 200(1)(a)

Topical Index

Prescribed (*cont'd*)

- excluded from rules for capital real property, 206(1)(c)
- lottery corporation, 188(5); *Games of Chance (GST/HST) Regulations* s. 3; TIB B-018
- making supplies of intangible property on behalf of artists, 177(2); *Artists' Representatives (GST/HST) Regulations*; TIB B-009
- to make election for streamlined accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations*; TIB B-028
- service
 - excluded from rule re sponsorship of public service activities, 135
 - excluded from simplified computation for charity and qualifying non-profit organization rebate, 259(12)
 - health care, on order of practitioner, exempt, V-II-10; *Health Care Services (GST/HST) Regulations*; TIB B-019
 - ineligible for public service body rebate, 259(3); *Public Service Body Rebate (GST/HST) Regulations* s. 4; TIB B-025
 - input tax credits available to charity or qualifying non-profit organization that has elected for simplified computation of rebate, 259(8)
 - not to be financial service, 123(1)“financial service”(t); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4; TIB B-017
 - to be financial service, 123(1)“financial service”(m); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 3; TIB B-017
 - to be made in Canada, 142(1)(f)
 - to be made outside Canada, 142(2)(f)
 - zero-rated as medical device, VI-II-31; Memo 4-2
- supplier, of real property, required to collect tax, 221(2)
- supply, not to be taxed under Division IV, 217“imported taxable supply”(a), (b), (b.1), (c)
- tax, excluded from base for calculating GST, 154, 173(1); *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
- tax factors for FST inventory rebate, 120(5); *Federal Sales Tax Inventory Rebate Regulations* s. 3; TIB B-015
- value, for HST on specified motor vehicle, 220.05(1)B(a), 220.06(1)B(a)

Prescribed financial institution

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 9–15

Prescription, defined, VI-I-1

Prescription drugs

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(1)
- zero-rated, VI-I; Memo 4-1

Prescription eyewear, part for

- whether zero-rated, VI-II-32

Presentation, *see also* Admission; Place of amusement

- direct cost of, defined, V-VI-1“direct cost” [repealed]
- supply of admission for no more than direct cost, exempt, V-VI-8 [repealed]

President, *see also* Officer

- authorized to sign documents, 279(a)
- liable to pay or remit tax for unincorporated body, 324

President's Choice Bank case overruled, 181(5), (6)

Press release, regulation retroactive to, 277(2)(d)

Pretzels, brittle, taxable, VI-III-1(f); Memo 4-3 para. 55

Price

- whether tax included in, *see* Tax-extra or tax-inclusive pricing

Price of goods or services, *see* Consideration; Coupon

Pricing, *see* Tax-extra or tax-inclusive pricing

Primarily

- meaning of, 199(2) (Analysis)

Primary place of residence

- meaning of, Memo 19-3 paras. 11–12; Policy P-228
- for duplexes, Memo 19-3-7 paras. 2–3

Primary use of property, *see* Change in use of capital property; Use: in commercial activities

Primary use rule, election for exempt supplies before October 1992, Policy P-072 (obsolete)

Prince Edward Island

- builder in, Info Sheets GI-146, GI-153, GI-164
- temporary recapture of input tax credits, Info Sheet GI-165
- causeway to, *see* Northumberland Strait Crossing
- charity rebate, transition for 2023, *New Harmonized Value-added Tax System Regulations* s. 58.63
- First Nations, supplies to, Info Sheet GI-159
- HST implementation, *see* Transitional rules (HST, 2013) in PEI
- HST rate, *New Harmonized Value-added Tax System Regulations* s. 33.3(3)
- harmonization date (April 1, 2013), *New Harmonized Value-added Tax System Regulations* s. 33.3(1)
- harmonization with GST, *see* the “Provincial Taxation” tab in Binder P2 of the *Canada GST Service*
- landlord's rebate, Info Sheet GI-149
- large business temporary recapture of ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26“specified province”
- new housing in, Info Sheets GI-144, GI-146, GI-152, GI-153
- prescribed as HST province, *New Harmonized Value-added Tax System Regulations* s. 33.3(2)
- provincial government entities pay HST, Memo 18-2 para. 23; Info Sheet GI-154
- public service bodies, Q&A, Notice 282
- recapture rate for large business temporary recapture of ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26“recapture rate”(c)
- Transitional Tax Adjustment, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 58.04(1)(e), 58.05(1)(e), 58.06(1)(e); Info Sheets GI-144, GI-150

Principal

- supply by agent for, 177(1), (1.1) [repealed]

Principal business

- lending money or purchasing debt, 149(1)(a)(viii); Memo 17-6 para. 21
- meaning of, Memo 17-6 paras. 8–12
- of amalgamated corporation where predecessor was financial institution, 149(2)(b)
- of person that acquires financial institution, 149(3)(b)
- providing insurance, 149(1)(a)(v)
- trader, dealer or broker, 149(1)(a)(iii); Memo 17-6 para. 7

Print or etching, *see* Specified tangible personal property

Print-out of electronically filed return

- acceptable as evidence, 335(12.1); Memo 7-5 para. 12

Printed book

- defined, 259.1(1); Memo 13-4
- for 2024–25 temporary GST holiday, VI-XI-1
- meaning of “brochure or pamphlet”, Policy P-234 (obsolete); Memo 13-4
- meaning of “warranty booklet” and “owner’s manual”, Policy P-227 (obsolete); Memo 13-4
- point of sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations*:
 - New Brunswick, Sch. 3, s. 1
 - Newfoundland and Labrador, Sch. 5, s. 1
 - Nova Scotia, Sch. 2, s. 1
 - Ontario, Sch. 1, s. 1
 - Prince Edward Island, Sch. 4.1, s. 1
- rebate of provincial tax, reduces HST, 214.1, 220.09(3), 231.1, 234(3); *Deduction for Provincial Rebate (GST/HST) Regulations*; Memo 13-4
- rebate for GST on, to public service bodies, 259.1(2); Memo 13-4
- zero-rated, 2024–25 temporary GST holiday, VI-XI-4

Printed matter promoting tourism

- no GST on importation, VII-3
- no HST on bringing into participating province, X-I-12

Prior recipient

- resupply of used home by, V-I-2(b)(i)

Prior supply

- of used home, election for return to be taxable, V-I-2(b)(i)

Priority Courier Services

- defined, *Fees in Respect of Mail Regulations* s. 2

Private copying levy

- no tax on certain supplies by collecting body or collective society, 177.1

Private investment plan, see also Investment plan

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)
- election to have 225.4(5) not apply, 225.4(7)

Private party, school cafeteria meals not exempt, V-III-12; Memo 20-5

Private school tuition, exempt, V-III-2; Memo 20-1, see also School

Private-duty nursing service, exempt, V-II-6

Privilege claim, see Solicitor-client privilege

Prize in kind

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Prizes, see also Bets; Game of chance

- animal owned for, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(j)
- awarded outside Canada or participating provinces

- no GST on importation, VII-2
- no HST on bringing into participating province, X-I-11
- contribution to prize fund, no tax, 188(3), (4)
- deemed not a supply, 188(2)
- delivered or paid to lottery ticket distributor by lottery corporation, ignored, 188.1(4)(a)(ii)
- effect on exemption for amateur competitions, V-VI-11
- given to lottery ticket distributor by lottery corporation, ignored, 188.1(5)(a)
- paid, excluded from calculation for small supplier status, 148
- treatment of, 188

Proceeds of disposition under Income Tax Act

- contribution to trust deemed made at, 268
- distribution by trust deemed made at, 269

Process

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

Processing

- defined
- for export distribution centres, 273.1(1)
- for non-taxable importations of goods for processing, VII-8.2
- of exported property, effect on zero-rating, VI-V-1(c); Memo 4-5-2 paras. 7–11
- of financial instrument, constitutes financial service, 123(1)“financial service”(d)
- of fish, effect on zero-rating, VI-IV-8; Memo 4-4 para. 34; Info Sheet GI-049
- of goods for non-resident, see Inward processing
- of tobacco leaves, effect on zero-rating, VI-IV-7; Memo 4-4 para. 33
- of wool, effect on zero-rating, VI-IV-6; Memo 4-4 para. 32

Processing service

- exporters of, 213.1, 213.2; TIB B-069
- non-taxable importation of goods for, VII-8.1

Procurative extent (for ITC allocation of financial institution)

- defined, 141.02(1)

Procurement cards, Policy P-X10 (Notice 199)

Procuring orders for supply by or to non-resident

- service zero-rated, VI-V-5; Memo 4-5-3 paras. 37–38

Producer, repeal of FST, transitional rules, 118

Product design

- excluded from exempt financial services, 123(1)“financial service”(r.4)(ii)

Production

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26
- equipment, see Production equipment
- from natural resources, amount computed by reference to, not taxed, 162(1); Policy P-110R
- goods for export, rebate, 252(2)–(3)

Production equipment

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26

Topical Index

Production equipment (*cont'd*)

- supplies by auction, election, 177(1.3); *Property Supplied by Auction (GST/HST) Regulations* s. 1(d)

Professionals and professional services, *see also* Service

- accountant, actuary, lawyer or notary, excluded from financial service, 123(1)“financial service”(r)
- advertising, exported, VI-V-8; Memo 4-5-3 paras. 48–50, 87–90
- athlete or artist, *see* Performing artist; Place of amusement
- constitute business, 123(1)“business”
- courses, exempt, V-III-6; Memo 20-4
- deductible fees incurred by employee, rebate for, 253; Memo 500-4-6
- dues to maintain status, exempt, V-VI-18; Memo 400-3-7
- exported, 142(2)(g), VI-V-9, VI-V-23; Memo 4-5-3 paras. 87–90; Policy P-169R
- eye-care, written order of, eyeglasses exempt, VI-II-9; Memo 4-2 para. 15
- health care, *see* Health care services, exempt; Practitioner
- imported, 217, 218
- lawyer, *see* Lawyer: services of
- meaning of, Memo 4-5-3 paras. 11–12
- medical, *see* Health care services, exempt; Medical
- non-resident
 - provided by, *see* imported (*above*)
 - provided to, *see* exported (*above*)
- solicitor-client privilege, 293
- zero-rated, VI-V-9, VI-V-23; Memo 4-5-3 paras. 87–90

Profit, reasonable expectation of, 123(1)“commercial activity”; Policy P-176R

Profit sharing plan, 149(5)(a)(ii), (v)

Program of instruction, *see* Educational services: courses

Progress payment on construction contract

- general rule, 168(2), (6); Memo 300-6-13; Memo 19-1 paras. 72–80, 92–97

Prohibiting introduction in court of foreign-based document, 292(8)

Promissory note

- bringing into HST province, no HST self-assessment, X-I-17
- constitutes money, 123(1)“money”
- importation of, no GST, VII-10

Promotion of tourism, printed matter not taxed on importation, VII-3

Promotional allowance

- treated as adjustment to consideration, 232.1; Policy P-243

Promotional bonuses and prizes

- given to lottery ticket distributor by lottery corporation, ignored, 188.1(5)(a)

Promotional supply

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1), (2.1)

Promotional items (direct seller rules), *see* Sales aid

Prompt payment discount, *see* Early/late payment

Prone boards

- zero-rated as medical devices, VI-II-40; Memo 4-2 para. 59

Proof of residency and registration status, Memo 3-4 Appendix A; Memo 4-5-1 Appendix A, B; Policy P-009

Proof of service, documents, etc., 335

Property, *see also* Capital property; Personal property; Real property; Supply

- appropriation of, 172
- charge on, after judgment for tax owing, 316
- defined, 123(1), 325(0.1); TIB B-090; Memo 27-3 para. 12
- insurance claim, Memo 17-16
- intangible, *see* Intangible property
- lease of, *see* Lease (or license)
- provision of, constitutes supply, 123(1)“supply”
- seizure or repossession of, 183
- situated in Canada, meaning of, Policy P-169R
- supply of, in electronic commerce, TIB B-090
- taxes, exempt, V-VI-21
- transferred to insurer on settlement of claim, 184

Proposed changes to GST legislation, TIB B-075

Prosecution, *see* Offences

Prospectus filing fees, exempt, V-VI-20(b.1) [History]

Prosthesis, medical or surgical

- exempt when supplied in health care facility, V-II-1“institutional health care service”(b)
- zero-rated, VI-II-25, 26; Memo 4-2 paras. 43, 44

Protein isolate and phosphate compound

- not zero-rated, Policy P-240; Info Sheet GI-001

Provinces and provincial law, *see also* Government; Harmonized Sales Tax; Public sector body; Quebec, special rules

- agent of, *see* Specified Crown agent
- application of GST to provinces, 122; TIB B-006; Memo 18-2
- communication of information by CRA to provincial officials, permitted, 295(5)(d)(iii)–(iv)
- construction holdbacks pursuant to, 168(7); Memo 300-6-14; Memo 19-1 paras. 81–84
- Crown agent, *see* Specified Crown agent
- defined, *Interpretation Act* s. 35(1)
- educational courses approved by, *see* Educational services
- garnishment of payments by, 317(12)
- harmonization with GST, *see* Harmonized Sales Tax
- health-insurance-covered services exempt, V-II-9
- legal aid services exempt, V-V-1
- list of provincial government entities not subject to GST, 122 (Analysis)
- motor vehicle licensing authorities, collection of HST, *Specified Motor Vehicle (GST/HST) Regulations* s. 3
- obligation to collect tax, 122(b); TIB B-006; Memo 18-2
- practitioners licensed by, *see* Practitioner
- prescribed provincial government organization, rebate to, 259(1)“non-profit organization”
- province defined, 123(1); *Interpretation Act* s. 35(1)
- provincial component of HST, 165(2)
- rebate of, for books, 234(3)
- provincial governments paying GST/HST on purchases, Memo 18-2 paras. 23, 24; Info Sheets GI-073, GI-154, GI-155, GI-158
- provincial regulatory body, *see* Regulatory body

Provinces and provincial law (*cont'd*)

- reciprocal taxation agreements, text of, 123(1)“specified Crown agent” (Analysis)
- residence in a province, 132.1
- sales taxes of, *see also* Provincial levy
- excluded from bad debt adjustment calculation, Policy P-066 (obsolete)
- excluded from base for GST on bets, 187
- excluded from employee benefit calculation, 173(1)
- included in cost of capital property, Policy P-060
- included in GST on construction contracts, TIB B-053
- whether included in base for GST, 154; *Taxes, Duties and Fees (GST/HST) Regulations*; TIB B-029
- supplies to
- whether GST or HST on, 122 (Analysis); *Constitution Act, 1867* s. 125; Memo 18-2 paras. 23, 24
- where disclosure not required, 223(1.3)
- tourist literature of, no HST self-assessment, X-I-12(a)
- vehicle licensing office, collection of HST, *see* Specified motor vehicle

Provincial authority

- defined, *Specified Motor Vehicle (GST/HST) Regulations* s. 1

Provincial factor

- defined, for pension plan expenses, 172.1(1)

Provincial gaming authority

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Provincial investment plan

- defined, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 1

Provincial levy, *see also* Provinces: sales taxes of

- defined, 154(1)
- included in consideration for GST, 154(2)(b)

Provincial qualifying amount

- defined, *Public Service Body Rebate (GST/HST) Regulations* s. 2

Provincial rate

- defined, for regulations on interprovincial movements, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 6

Provincial sales tax

- defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2

Provincial sales tax paid or payable

- defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2

Provincial schedule

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

Provincial series

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 1
- stratified investment plan not an SLFI is each series is a provincial series, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 12

Provincial stratified investment plan

- defined, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 1(1)

Provincial tax policy flexibility

- defined, 277.1(3)(a)

Provincially-established designated body

- defined, V-VI-1
- supplies to/from municipal entities not exempt, V-VI-28(f)

Provincially taxable portion (of tour package)

- deemed separate supply, 163(2.1)
- defined, 163(3)

Prudent person, standard of care for directors, 323(3)

Pruning vegetation, exempt, V-VI-21.1(c)

Psychiatric nurse

- exemption for services, V-II-6

Psychoanalytic services, exempt, V-II-12 [repealed]

Psychological services

- Canadian Register of Health Service Providers in Psychology, V-II-1“practitioner”(c)
- exempt, V-II-7(j)
- practitioner of, V-II-1“practitioner”

Public college, *see also* Educational services; Public institution; Public sector body; Public service body

- athletic fees (mandatory), exempt, V-III-7.1; Memo 20-2
- constitutes public institution or not, 123(1)“public institution”
- constitutes public sector body, 123(1)“public sector body”
- constitutes public service body, 123(1)“public service body”
- courses, V-III; Memo 20-2
- diploma or degree, exempt, V-III-7
- non-degree, program of two or more courses, exempt, V-III-16
- not exempt under general exemption for charities, V-VI-2(l), (m)
- professional or trade accreditation, exempt, V-III-6
- second language instruction, V-III-11
- vocational, exempt, V-III-8
- defined, 123(1); Memo 20-2
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); Memo 17-7 para. 5
- exempt supplies, V-III; Memo 20-2, *see also* Educational services
- food service supplied to, exempt, V-III-14; Memo 20-5
- funding level required, Memo 20-2, Policy P-185R
- mandatory fees, exempt, V-III-7.1; Memo 20-2
- meal plans, exempt, V-III-13; Memo 20-5
- multiple capacities, apportionment of public service body rebate, 259(4.1), (7), (8)
- real property supplied by, V-VI-25
- rebate for printed books, 259.1; Memo 13-4
- rebate of 67% of GST paid, 259(1)“specified percentage”(d), 259(3)(a); TIB B-025; Memo 500-4-3
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(iv)
- student council fees, exempt, V-III-7.1; Memo 20-2

Topical Index

Public college (*cont'd*)

- student residence, *see* Student residence
- tuition, exempt, V-III-7, V-III-7.1; Memo 20-2

Public exhibition

- goods imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)

Public hospital, *see* Hospital: authority

Public institution, *see also* Hospital; Public college; School; University

- defined, 123(1)
- excluded from definition of charity, 123(1)“charity”
- excluded from definition of NPO, 123(1)“non-profit organization”
- exemptions for supply made by, V-VI-2
- small supplier threshold, 148.1(2); Memo 2-2 para. 8

Public library, *see* Library (public)

Public sector body, Memo 400-4, *see also* Government; Public service body [Note: some exemptions for supplies by public sector bodies are worded in terms of supplies by public service bodies.]

- capital real property, 209–211, *see also* Capital property
- defined, 123(1)
- fund-raising activities by volunteers, whether exempt, V-VI-4
- input tax credits, Memo 400-4
- nursing service supplied to, exempt, V-II-6
- sale of real property by, 193(2), V-V.1-1, V-VI-25
- selected public service body
 - defined, 259(1)
 - rebate for GST paid by, 259(3), (4); *Public Service Body (GST/HST) Regulations*; TIB B-025
 - provincial sales tax, HST provinces, 259(3)(b), 259(4)(b)
 - rules affecting rebate, 259(7), (8)
- supplies by, exempt, V-V.1, V-VI; Memo 300-4-6
- day camp, V-VI-12
- fund-raising activities by volunteers, V-VI-4
- gambling, V-V.1-6, V-VI-5
- library borrowing privileges, V-VI-19
- memberships, V-VI-17
- nil consideration, V-V.1-5, V-VI-10
- nominal consideration, V-VI-6–9
- real property, V-VI-25
- recreational services, V-VI-12, 13

Public servants, association of, *see* Trade union

Public service body, Memo 400-4, *see also* Charity; Hospital: authority; School: authority; Public college; Public sector body; University [Note: some exemptions for supplies by public service bodies are worded in terms of supplies by public sector bodies.]

- branches, application to be separate, *see* Small supplier division
- capital real property of, 209–211, *see also* Capital property
- constitutes public sector body, 123(1)“public sector body”
- defined, 123(1)
- divisions, application to be separate, *see* Small supplier division
- Prince Edward Island, Q&A, Notice 282
- quick method of accounting, *Streamlined Accounting (GST/HST) Regulations* ss. 19–21; TIB B-028

- rebates, 259; Memo 500-4-2, 500-4-3, 500-4-4
- overlap between PSB rebate and new residential rental property rebate, 256.2(9.1)
- simplified calculation, *Public Service Body Rebate (GST/HST) Regulations* ss. 6–8
- registered pension plan sponsored by, Policy P-197
- residence in a province, 132.1; Info Sheet GI-121
- small supplier threshold \$50,000, 148(1)(a), 148(2)(a)
- sponsorship of activities, deemed not a supply, 135
- supplies by, exempt, V-VI

Public transit, *see* International publication; Passenger transportation service

Publication, *see* Book; Magazine; Newsletter; Newspaper

Publishing rights

- place of supply, 142(1)(c), 142(2)(c); Policy P-200R

Pudding, taxable in single servings, VI-III-1(n), (o)(v); Memo 4-3 paras. 27–34

- frozen, *see* Frozen pudding

Puffs (such as cheese puffs), taxable, VI-III-1(f); Memo 4-3 paras. 55–58

Pulp

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)

Pump

- extremity or intermittent pressure, for use in treating lymphedema, zero-rated, VI-II-21.1; Memo 4-2 paras. 32, 33

Punishment, *see also* Offences; Penalties

- minimum, court has no power to decrease, 331

Purchase agreement

- assignment of, taxable, 192.1(a)
- defined, 192.1

Purchase agreements, new home

- assignment of, 192.1; Notice 323
- in Alberta, Memo 19-3-7 para. 1; Policy P-083

Purchase credit

- defined, 153(4.1)B

Purchase threshold

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 21.1(3), (4)

Purchaser, *see also* Recipient

- defined
- for direct seller rules, 178.1; Memo 1-5
- for rule re takeover fees, 186(2)
- insolvent, assessment of by CRA, Policy P-112R

Purchasing agent, *see* Purchasing representative

Purchasing representative

- services to non-resident zero-rated, VI-V-5; Memo 4-5-3 paras. 23, 37–38, 90, 92
- whether acts as agent, Policy P-016

Purity level, refinement, *see* Precious metal

Purpose of acquisition or importation, *see* Change in use of capital property; Input tax credit; Use: in commercial activities

Purpose-built rental housing

- calculation of rebate, 256.2(3.2)

Purpose-built rental housing (*cont'd*)

- defined, 256.2(3.1), *Real Property (GST/HST) Regulations*
- provincial rebate, 256.21; *Real Property (GST/HST) Regulations*

Q

QC, *see* Qualifying consideration

QE, *see* Qualifying employer

QMPE, *see* Qualifying master pension entity

QRU, *see* Qualifying residential unit

QSIP, *see* Qualifying small investment plan

QST, *see* Quebec, special rules: Quebec Sales Tax

QTPPS, *see* Qualifying tangible personal property supply

Quail

- zero-rated, Memo 4-4 para. 5

Qualifications of unlicensed health care professional, *see* Practitioner

Qualifying amount

- defined, for Ontario status Indian exemption, *Credit for Provincial Relief (HST) Regulations* s. 1

Qualifying compensation

- defined, for importation of service from foreign branch, 217

Qualifying consideration

- defined, for importation of service from foreign branch, 217
- includes amounts related to Lloyd's association, 217.1(9)(c)

Qualifying course

- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

Qualifying date

- defined, for HST real property transitional rules, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 48(1)
- grandfathering of new residential properties, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 51(1), 52(1), 53(1)

Qualifying employer

- defined
- for employer supplies to pension plans, 172.1(10)
- for pension plan rebate, 261.01(1); TIB B-XX4

Qualifying energy

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Qualifying establishment

- defined, for importation of service from foreign branch, 217

Qualifying food and beverages, *see also* Qualifying food, beverages and entertainment

- Ontario HST
- defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- point-of-sale rebate up to \$4, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1, s. 11

Qualifying food, beverages and entertainment, *see also* Qualifying food and beverages

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Qualifying foreign currency

- defined, 211.19(1)
- rules for non-resident e-commerce supplier, 211.19

Qualifying fuel

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Qualifying group

- defined, 156(1); Memo 14-5 paras. 7–8

Qualifying health care supply

- defined, V-II-1
- health care service must be, to be exempt, V-II-1.2

Qualifying heating oil

- PEI HST
- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- for point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1

Qualifying housing supply

- defined, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 1
- penalty for failing to report amount, *Electronic Filing and Provision of Information (GST/HST) Regulations* ss. 9–11

Qualifying institution (for ITC allocation of financial institution)

- defined, 141.02(1)

Qualifying instrument

- defined, for importation of service from foreign branch, 217

Qualifying investment plan

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55(2)

Qualifying investor

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)
- required to notify investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(6)

Qualifying master pension entity

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(1)

Qualifying member

- defined, for election between related corporations, 156(1); Memo 14-5 paras. 9–13

Qualifying motor vehicle, *see also* Qualifying vehicle

- for financial institution HST allocation rules
- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- for person with disabilities
- defined, 258.1(1); Info Sheet GI-199

Topical Index

Qualifying motor vehicle (*cont'd*)

- • lease of, reduced tax, 258.1(7); Info Sheet GI-199
- • rebate on bringing into HST zone, 258.1(6); Info Sheet GI-199
- • rebate on importation of, 258.1(6), 258.2; Info Sheet GI-199
- • rebate on purchase of, 258.1(2)–(5); Info Sheet GI-199
- for temporary recapture of HST ITCs for large businesses
- • constitutes specified property or service, *New Harmonized Value-added Tax System Regulations*, No. 2 [NHRs#2] s. 28(1)(a)
- • dealer vehicle not sold, RITC applies, NHRs#2 s. 31(2)
- • defined, NHRs#2 s. 26
- • effect on taxable benefit, NHRs#2 s. 37
- • fuel, property or service for, constitutes specified property or service, NHRs#2 s. 28(1)(b)–(d)
- • included in “specified property or service”, NHRs#2 s. 28(1)(a), 28(2)(f)
- • recaptured ITC calculation, NHRs#2 s. 31(2)

Qualifying network seller, *see also* Network seller

- application to CRA, 178(3)
- defined, 178(2)

Qualifying newspaper

- Ontario HST
- • defined, *Deduction for Provincial Rebate (GST/HST) Regulations* s. 1
- • point-of-sale rebate, *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1, s. 10

Qualifying non-profit organization, *see* Non-profit organization

Qualifying partnership

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 2
- financial institution’s percentage, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 27

Qualifying pension entity

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

Qualifying portion of basic tax content

- defined, for new residential housing rebate, 256.2(1)

Qualifying private investment plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(3)

Qualifying residential unit

- defined, for new residential housing rebate, 256.2(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47(1)

Qualifying service

- defined, for importation of service from foreign branch, 217

Qualifying small investment plan

- application to be treated as, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 15
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(2)
- election to be selected listed financial institution, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 14

Qualifying subsidiary

- defined, 123(1)
- used in determining whether corporations are closely related, 128(1)

Qualifying supply

- defined, for foreign bank subsidiary converting to branch, 167.11(1)

Qualifying tangible personal property supply, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)
- non-resident making
- • directly, required to register for and charge GST/HST, 211.22(2)
- • through distribution platform, operator required to charge GST/HST, 211.23(1)(a)
- supply not deemed to be made outside Canada, 143(1)(b.1)

Qualifying taxpayer

- defined, for importation of service from foreign branch, 217.1(1)
- • includes activity of member of Lloyd’s association, 217.1(9)(a), 217.1(11)(a)

Qualifying telecommunications services

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Qualifying vehicle, *see also* Qualifying motor vehicle

- defined, *Non-Taxable Imported Goods (GST/HST) Regulations*, s. 2; *Value of Imported Goods (GST/HST) Regulations*, s. 2(1)
- no tax on certain importations of foreign rental vehicle by Canadian resident, *Non-Taxable Imported Goods (GST/HST) Regulations*, s. 3(m)
- value for partial tax where importation is taxable, *Value of Imported Goods (GST/HST) Regulations*, s. 15

Qualifying voting control

- defined, 128(1.1), (4)
- required for closely related corporations, 123(1)“qualifying subsidiary”(a), 128(1)(a)

Quality testing, taxable, 146(a), V-VI-21

Quantities, *see also* Single servings

- baked goods, six or more under 230g each, zero-rated, VI-III-1(m), (q)(ii); Memo 4-3 paras. 89, 100
- beverages, single serving under 600ml, zero-rated, VI-III-1(n); Memo 4-3 paras. 27–34
- fertilizer, exceeding 500kg and 25kg per container, zero-rated, VI-IV-5; Memo 4-4 paras. 18, 30
- hay, exceeding 750kg, zero-rated, VI-IV-2; Memo 4-4 para. 14.1
- ice cream, single serving under 500ml or 500g, zero-rated, VI-III-1(k); Memo 4-3 paras. 74–84
- land allowed for residential complex, 1/2 hectare, Policy P-069
- pudding, single serving under 425g, zero-rated, VI-III-1(n); Memo 4-3 paras. 27–34
- seeds, over 125g or 2500 seeds (small) or 5kg (large), zero-rated, VI-IV-2, Memo 4-4 para. 10

Quarry, constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)

Quarterly

- filing, *see* Fiscal quarter
- instalments, *see* Instalments of tax

Quebec, special rules

- definition of lawyer, for solicitor-client privilege, 293(1)
- definition of real property, 123(1)
- distinction between lease and license, Policy P-062
- emphyteutic leases, Memo 19-1 paras. 29–30; Policy P-174
- harmonization with GST, *see* “Provincial Taxation” tab (Binder P2); *Quebec Sales Tax Service*
- provincial government entities pay HST, Memo 18-2 para. 23; Info Sheet GI-158
- Quebec Sales Tax, effect on direct cost, 123(1)“direct cost”(e), V-V.1-5.1(b), V-VI-6(b)
- sale of property for unpaid municipal taxes, 183(10), (10.1), Policy P-198

Queen

- death of, *Interpretation Act* s. 46

Quick calculation method, non-resident tour package rebate, Memo 27-3 paras. 50–56

Quick Method of accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations* ss. 15–21; TIB B-028; Memo 600-1, 600-4, *see also* Rebate: special quick method

Quinidine (drug), zero-rated, VI-I-2(e)(viii)

Quitclaim

- constitutes seizure of property by creditor, 183(9)

Quota

- agricultural, zero-rated, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(5)
- supplied by government, exempt, V-VI-20(c)

R

RDSP

- defined, for HST place of supply rules
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- trustee services, whether HST applies
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30

REOP, *see* Reasonable: expectation of profit

RESP, *see also* Registered education savings plan

- defined, for HST place of supply rules
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- trustee services, whether HST applies
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30

RGI, *see* Rent: geared to income

RITCTA, *see* Recapture input tax credit threshold amount

RRIF, *see also* Registered retirement income fund

- defined, for HST place of supply rules
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- trustee services, whether HST applies
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30

RRSP, *see also* Registered retirement savings plan

- defined, for HST place of supply rules

- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- trustee services, whether HST applies
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29

RTA, *see* Reciprocal taxation agreement

Rabbit

- feed for, zero-rated, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2)(c)(ii); Finance news release 92-094; Memo 4-4 Schedule
- supply of zero-rated except in pet stores, VI-IV-1.1; Memo 4-4 para. 6

Racehorse, *see* Horse

Races, *see* Bets; Pari-mutuel betting, exempt; Place of amusement

Radio

- reproduction rights, charges by collective, 177(2)

Radio or television advertising, *see* Advertising

Radiological services

- constitute institutional health care service, V-II-1“institutional health care service”(a)
- exempt, V-II-2, V-II-10; Memo 300-4-2 paras. 18–19; *Health Care Services (GST/HST) Regulations*; TIB B-019

Radiopharmaceuticals

- zero-rated (Schedule C drugs), VI-I-2(a)

Radiotherapy

- exempt, V-II-1“institutional health care service”(e), V-II-2

Raffle tickets, *see also* Lottery

- sold by charity, exempt, V-VI-5.1

Rail terminal

- operation of, qualifies for joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(q)

Railway, *see also* Carrier; Conveyance

- corporation, charge to another for failure to return rolling stock, non-taxable, 162.1(b), 182(3)(b); Policy P-217
- demurrage charges, non-taxable, 162.1(a)
- equipment and rolling stock
- • charge for failure to return, non-taxable, 162.1(b), 182(3)(b)
- • drop shipment of rolling stock, 179(7)
- • emergency repair service to rolling stock, zero-rated, VI-V-6.1; Memo 4-5-3 para. 43; Policy P-217
- • importation of, whether taxable, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(h), (h.1)
- • meaning of “rolling stock”, Policy P-217
- • lease of, place of supply for HST
- • • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 26
- • valuation on import, *Value of Imported Goods (GST/HST) Regulations* ss. 9–11; TIB B-031
- export by, evidence of, Memo 4-5-2 Appendix A.2.B
- junction and switching charges, supplied to unregistered non-resident carrier, zero-rated, VI-V-2; Memo 4-5-3 para. 29; Policy P-076
- travel, *see* Passenger transportation service

Raising capital

- expenses, input tax credits for, 185(1)

Topical Index

Ramp, for wheelchair

- installation in vehicle, *see* Conversion: of vehicle for use by disabled
- zero-rated, VI-II-16, VI-II-17; Memo 4-2 paras. 24, 25

Rare book, folio or manuscript, *see* Specified tangible personal property

Rate

- of GST
 - 0%, zero-rated supplies, 165(3)
 - 5%, 165(1), 212, 218
- of HST
 - additional 8%, 165(2), 212.1, 218.1, 220.05–220.08
- of interest, *see* Interest
- of Quick Method calculation, *Streamlined Accounting (GST/HST) Regulations* s. 15(5)
- reduction, *see* Transitional rules (7% to 6% rate)

Reaching aids

- zero-rated as medical devices, VI-II-39; Memo 4-2 para. 58

Re-acquisition of residential property

- by builder after sale, V-I-4(b), V-I-5

Reagents

- blood-coagulation, zero-rated, VI-II-29.1(b)
- urinary-sugar or urinary-ketone testing, zero-rated, VI-II-29; Memo 4-2 para. 47

Real estate, *see* Real property

Real estate agent

- arranging for transfer of share in co-op, taxable, 123(1)“financial service”(r.1); Policy P-048
- commission, taxable, 165(1)

Real property, Memo 19-1, *see also* Capital property; Change in use of capital property; Land; Residential complex; Use: in commercial activities

- adverse possession, Policy P-178
- capital property, *see* Capital property
- change in use, Memo 19-4-2, *see also* Change in use of capital property
- combined supply including, *see* Combined supply
- construction of, *see* Construction
- conversion to residential or personal use, 190
- deemed supplies of, Memo 19-4-2
- defined, 123(1); Memo 19-1
- deposit on, 168(9); Memo 300-6-8; Memo 19-1 paras. 66–71
- excluded from taxable supplies for determining reporting period, 249(1), (2)
- exempt supply made, no subsequent input tax credit, 225(5)
- HST on, IX-IV-1, *see also* Place of supply: province
 - transitional application, 349(1), 350, 351; TIB B-077
- holdbacks, not taxed, 168(7); Memo 300-6-14; Memo 19-1 paras. 81–84
- improvement to, *see* Capital property; Improvement (to capital asset or property)
- incorrect statement as to use of, 194
- input tax credit for, Memo 19-1 paras. 98–102, *see also* Capital property; Input tax credit
- intangible property relating to, supply deemed made in Canada, 142(1)(c)(ii), (2)(c)(ii); Policy P-200R

- joint venture election, 273; *Joint Venture (GST/HST) Regulations*; TIB B-021
- land, Memo 19-5
- lease or licence to use deemed to be supply of, 136(1)
- licence to use
 - supplied by charity, exempt, V-V.1-1
 - supplied by public institution or public sector body, not exempt, V-VI-25(f)
- non-substantial renovation, 192; Memo 19-2-3 paras. 68–76
- option on, Memo 19-5 paras. 63–68
- place of supply
 - GST (whether in/outside Canada), 142(1)(d), 142(2)(d); Memo 19-1 paras. 32–38
 - HST (whether in a participating province), IX-IV-1
- progress payments, *see* Progress payment on construction contract
- rate reduction from 7% to 6%, TIB B-006
- rentals of, Memo 19-4-1
- residential, *see* Residential complex; Residential property
- sale of, Memo 19-4-1
 - agreement entered into before October 14, 1989, 336(2)–(4)
 - by charity, not included in simplified accounting calculation, 225.1(1)(a), 225.1(2)A(b)(i); Info Sheet GI-066
 - by non-registrant, recovery of tax paid, 257; Memo 19-3-6
 - by public service body, whether exempt, V-V.1-1(j)–(m), V-VI-25
 - by registrant, to registrant, 221(2), 228(4); Memo 19-1 paras. 85–91
 - by small supplier, tax payable if a taxable supply, 166
 - defined, Policy P-111R
 - exceptions to requirement to collect tax, 221(2)
 - exempt, V-I
 - input tax credit, 193; Memo 19-2-3 paras. 102, Appendix
 - purchaser not knowing sale not exempt, 194
 - rebate, 257; Memo 19-3-6
 - recovery of earlier tax, 193, 257; Memo 19-2-3 paras. 102, Appendix; Memo 19-3-6
 - residential property, *see* Residential complex: sale of
 - transitional rules, 336
 - versus construction contract, Memo 19-1 paras. 92–97
 - when tax payable, 168(5); Memo 300-6-5
- seizure by creditor, subsequent use, 183(4)
- service relating to
 - HST place of supply, *New Harmonized Value-added Tax System Regulations* s. 14
 - meaning of, Memo 4-5-3 paras. 14–20, 22; Memo 19-1 paras. 39–46; Policy P-169R
 - whether supply made in Canada, 142(1)(d), (2)(d); Policy P-200R
 - whether supply zero-rated, VI-V-7(d), VI-V-23(b); Memo 4-5-3 paras. 14–20, 22
- situated in Canada
 - service relating to, taxable, 142(2)(d), VI-V-7(d), VI-V-23(b); Memo 4-5-3 paras. 14–20, 22; Policy P-200R
- situated outside Canada
 - service relating to, non-taxable, 142(2)(d), VI-V-7, 217“imported taxable supply”(a)(iii); Memo 4-5-3 paras. 14–20, 22; Policy P-200R
- statement as to use of, 194

Real property (*cont'd*)

- storage facilities, Policy P-074
- supply of, constitutes commercial activity, 123(1)“commercial activity”(c)
- supply of, exempt, V-I; Memo 19-2-1, 19-2-2
- • apartment building converted to condominiums, V-I-4(a); Memo 19-2-1, paras. 35–36
- • by individual, trust or estate, V-I-9
- • by public sector body, 193(2), V-VI-25
- • farmland, V-I-10, V-I-11, V-I-12
- • for mobile home, V-I-7; Memo 19-2-2 para. 14
- • home reacquired by builder, V-I-4(b)
- • residential rent, V-I-6; Memo 19-2-2 paras. 1–11
- • • meals with, V-I-6.2; Memo 19-2-2 para. 9
- • self-supplied complexes, tax already paid, V-I-3, 4, 5; Memo 19-2-1 paras. 26–39
- • short-term accommodation, V-I-6(b); Memo 19-2-2 paras. 1–11
- transferred to insurer on settlement of claim, 184(1)(c)–(d), 184(3)
- when tax payable, 168(5); Memo 300-6-5; Memo 19-1 paras. 59–84

Real reporting period

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55(2)(b)(i)

Real-time calculation

- election for (financial institution HST apportionment rules), *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 49

Reasonable

- allocation of consideration between supplies, 153(2), 167(1)(a)
- allowance reimbursed to employees, input tax credit available, 174; Memo 9-3; Policy P-075R
- amount reimbursed to amateur competitors or performers, exempt supply, V-VI-11
- change to instalment contract entered into before November 1989, effect on FST transitional rule, 118(6)
- expectation of profit, 123(1)“commercial activity”; Policy P-176R; Memo 19-5 Appendix B
- grounds for search warrant, 290
- method of determining use of supplies in commercial activity required to be, 141.01(5), 141.02(16); Memo 8-3 para. 33–49; GST 700-5-1
- period for early-payment discount or late-payment charge, discount or charge ignored, 161, 182(3); Memo 3-9
- quality, nature and cost of goods required for input tax credit, 170(2)(a); Memo 8-2 para. 21
- value of goods required for input tax credit, 170(2)(b); Memo 8-2 para. 21
- written notice, required for cancellation of registration by Minister, 242(1)

“Reasonably regarded as incidental”

- meaning of, Policy P-159R1

Reassessment, see also Assessment

- appeal from, 302, 306
- constitutes assessment, 123(1)“assessment”
- limitation period (normally four years), 298(1), (4)
- of rebate, 297(2), 298(2)

- on application of general anti-avoidance rule, 274(6)–(8); TIB B-046
- provision for, 296(1), (6)
- upon notice of objection, 301(3)

Rebate, see also Rebate (of tax); Refund; Remission of tax; Volume rebates or discounts

- by manufacturer to consumer, 181.1; Memo 300-7-6

Rebate (of tax), see also Net tax: deductions from; Refund; Remission of tax

- allowance on assessment, in place of input tax credit, 296(2.1)
- amount paid in error, 261
- assessment, reassessment and payment of, 297(1)–(3), 298(2)
- bankrupt person, restriction, 263.1; Policy P-162
- builder crediting directly to purchaser, 234(1)
- charities, *see also* Charity
 - • exports for charitable purposes, 260; Policy P-132
 - • GST paid by, 259; Memo 500-4-9
 - • simplified calculation, *Public Service Body Rebate (GST/HST) Regulations* ss. 6–8; TIB B-070
- conventions, *see* Convention
- cooperative housing, 255; Memo 19-3-3, *see also* New housing rebate
- defective goods imported, 215.1(2)–(3)
- employees, for GST on amounts deductible for income tax purposes, 253; Memo 500-4-6; Policy P-028 (obsolete), P-113R
- FST
 - • inventory, 120, *see also* Federal Sales Tax (FST)
 - • new housing, 121, *see also* New housing rebate: FST
- floating home, 256(2.2)
- foreign diplomats, *see* Diplomats
- form and filing of, 262
- goods removed from HST province, 261.1; TIB B-080
- HST, provincial portion, TIB B-080
 - • books, at point of sale, 234(3), 259.1
 - • general limitations, 261.4
 - • goods removed from participating province, 261.1
 - • imported goods not for use in participating province, 261.2
 - • intangible property not for use in participating province, 261.3
 - • management and administrative services, financial institution, 261.31(2); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 21.1
 - • public service bodies, 259(3)(b), 259(4)(b)
 - • selected listed financial institution, limitations, 263.01
 - • service not for use in participating province, 261.3
- hospital, Policy P-245, *see also* selected public service body (below)
- housing, 121, 234(1), 254–256, 256.2; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 40–47, 56–57, 58.09–58.1; Memo 19-3, *see also* New housing rebate
- importation of goods
 - • excess tax paid, 216(6)
 - • returned, damaged or defective goods, 215.1
- imported goods not for use in HST province, 261.2
- incorrectly charged tax, 261
- Indian bands, TIB B-048

Topical Index

Rebate (of tax) (*cont'd*)

- input tax credit incorrectly claimed in place of, 296(2.1)
- intangible property not for use in HST province, 261.3; TIB B-080
- interest on, after 30 days, 297(4); TIB B-100
- land leased for residential purposes, 256.1; Memo 19-3-5
- legal aid society, 258; Memo 13-2
- mobile home, 254(2), 256(2.2), *see also* New housing rebate
- motor vehicle adapted for use with wheelchair, 258.1, 258.2; Info Sheet GI-199
- municipality, *see also* selected public service body (below)
- • sale of personal property of, 257.1
- new housing, 121, 234(1), 254–256, 256.2, 256.21; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 40–47, 56–57, 58.09–58.1; Memo 19-3, *see also* New housing rebate
- non-profit organization, 259(2), (3); Memo 500-4-8
- non-resident, 252–252.5, *see also* Non-resident: rebate
- not permitted if input tax credit or other refund available, 263
- Nova Scotia, *see* Nova Scotia: rebate
- overpayment of, to be repaid, 264
- • where credit or debit note issued, 232(3)(d), 259(4.01)(c), 263(d)
- owner-built home, 256; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46; Memo 19-3-5, *see also* New housing rebate
- owner of land leased for residential purposes, 256.1; Memo 19-3-5
- partners, for GST on amounts deductible for income tax purposes, 253; Memo 500-4-6
- payment made in error, 261
- printed books, 259.1; Memo 13-4
- provincial government organization, 259(1)“non-profit organization”
- public service bodies, 259
- qualifying non-profit organization, 259; Memo 500-4-8
- rental property, 256.2; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47; TIB B-087
- repayment of, 264
- • where credit or debit note issued, 232(3)(d), 259(4.01)(c), 263(d)
- restrictions on, 263, 263.02, 263.1; TIB B-100; Policy P-162
- returned goods after importation, 215.1(1)
- returns must be filed first, 263.02
- sale of real property by non-registrant, 257; Memo 19-3-6
- school authority, *see* selected public service body (below)
- selected public service body, 259; *Public Service Body Rebate (GST/HST) Regulations*; TIB B-025; Memo 500-4-2, 500-4-3, 500-4-4
- • provincial sales tax, HST provinces, 259(3)(b), 259(4)(b)
- • simplified calculation of, *Public Service Body Rebate (GST/HST) Regulations* ss. 6–9
- separate applications by branches, 261(5)–(6)
- service not for use in HST province, 261.3; TIB B-080
- set-off against net tax to be remitted, 228(6); Policy P-194R2 [*cancelled in light of Villa Ste-Rose case*]
- simplified method, TIB B-070
- special quick method, 259(12)–(14); *Streamlined Accounting (GST/HST) Regulations* s. 19–21; Memo 600-2

- supplier crediting directly to non-resident convention delegate or visitor, 234(2)
- tax wrongly charged, 261; Policy P-037
- time limit for assessment and reassessment, 298(2)
- tour operators before 2018, 252.1(3), *see also* Non-resident: rebate
- transitional credit for small business, 346(1)(b); Memo 200-9
- • time limit for application, 346(3)
- transportation services, tax paid in error, 261; Policy P-037
- university, *see* selected public service body (above)
- vehicle adapted for use with wheelchair, 258.1, 258.2
- visitors to Canada, 252–252.2, *see also* Non-resident: rebate

Rebuilt goods, eligible for FST inventory rebate, 120(1)“tax-paid goods”(b)

Recapture input tax credit threshold amount

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 27(3)

Recapture of input tax credits, *see also* Change in use of capital property

- automobile leases, 235
- meals and entertainment, 236
- on ceasing to be registered, 171(3), (4)
- Ontario/BC/PEI HST, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 26–38; TIB B-104
- • builders in PEI, Info Sheet GI-165
- • goods or services purchased for resupply, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(2)(g)(i)
- • Ontario phase-out 2015-2018, Info Sheet GI-171
- • optional instalment method, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 35–36
- • partner rebate, effect on, 253(2) opening words
- pension plan expenses, 172.1

Recapture period

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26

Recapture rate

- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- • for Ontario/PEI large business ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26

Receipt

- constitutes invoice, 123(1)“invoice”
- disclosure of tax on, required, 223(1)–(1.2); *Disclosure of Tax (GST/HST) Regulations*; Memo 3-1 paras. 43–46; TIB B-013; Policy P-116, P-118R
- of dividends, constitutes financial service, 123(1)“financial service”(f)
- of money, constitutes financial service, 123(1)“financial service”(a)
- used as coupon for discount, 181
- where not issued by agent in name of vendor, 177(1) [repealed], 177(1.1) [repealed]

Receivables, *see* Debt security

Receiver, 266

- certificate required before distribution of property, 270

Receiver (*cont'd*)

- defined, 266(1), 270(1)
- effect of appointment of, 266(2)
- fees of, transitional rules
- • GST, 341.1(2); Policy P-041 (obsolete)
- • HST, 357(2); TIB B-077
- General, *see* Receiver General
- not an “officer”, 123(1)“office”(b)
- reporting period deemed ended and restarted, 266(2)(e)
- seizure/repossession rules do not apply, 183(11)

Receiver General

- garnishment, requirement to pay to, 317
- payment of amounts to, 278(2), (3)
- payment of instalments to, 237(1)
- repayment of overpayment of rebate to, 264(1)
- repayment of overpayment of refund to, 230.1
- tax to be remitted to, 219, 220.09, 228(2), 228(2.1), (2.3), (4), (5), 337(6), 340(2), 352(9), (10), 354(2)

Receivership, *see* Receiver

Reception (or private party)

- exclusion from exemption for supplies of food services, V-III-12, 14; Memo 20-5

Reception of telecommunication service

- effect on place of supply, 142.1(2)

Recipient, *see also* Supplier; Supply

- cannot sue supplier for collecting tax, 224.1
- defined, 123(1)
- • re inclusion of PST in GST base, 154(3)
- liable for tax, 165(1), 165(2), 218, 218.1; Memo 3-1 paras. 4–13
- ultimate, defined (re buying groups), 178.6(1); Memo 1-5
- where knew or ought to have known sale of real property not exempt, 194

Reciprocal arrangements for communication of information between governments, 295(5)(b)

Reciprocal taxation agreement

- text of, 123“specified Crown agent” (Analysis)

Reconciliation

- election for, by investment plan (re HST apportionment rules), *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 50
- method for calculating large business’s Ontario/BC ITC recapture, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 35, 36

Reconciliation statement, for equal billing plan, *see* Budget payment arrangement

Reconsideration of assessment by Minister

- upon notice of objection, 301(3), (4)
- where appeal allowed by Tax Court, 309(1)(b)(ii)

Reconstituted fruit juice in beverages, whether zero-rated, VI-III-1(d)(ii); Memo 4-3 paras. 19–26

Reconstructive surgery, exempt, V-II-2, 5

Record(s), *see also* Books and records

- constitutes invoice, 123(1)“invoice”
- defined, 123(1)

- requirement to keep, 286
- sufficient to establish input tax credit, 169(5)
- where separate accounting records kept
- • application to file separate returns, 239
- • branches of public service bodies, application to be considered separate for small supplier status, 129

Recording of seismic data

- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(o)

Recoverable amount

- defined, for pension plan rebate, 261.01(1); TIB B-XX4

Recovery of bad debt, addition to net tax, 231(3); Policy P-058R

Recovery of input tax credits, *see* Recapture of input tax credits

Recreation, *see also* Entertainment; Place of amusement

- camp, *see* Camp
- club dues
- • no input tax credit, 170(1)(a); Memo 8-2 paras. 2–7
- • not exempt, V-VI-17
- courses
- • exempt (for children, disabled or underprivileged), V-VI-12
- • not exempt, V-III-16, V-V.1-1(f), V-VI-2(j)
- fishing, *see* Fishing
- outdoor, classes or activities involving, exempt, V-VI-12
- real property used for, sale of exempt, V-I-9(2)(a)
- right to participate in, supplied by charity, not exempt, V-V.1-1(g), V-VI-2(h)
- trailer or vehicle for recreational use, excluded from mobile home, 123(1)“mobile home”

Recreational vehicle

- lease of by non-resident, whether taxable, Policy P-193R

Recycler

- defined, for returnable containers, 226(1)

Recycling

- exempt, V-VI-20(h)
- returnable containers
- • defined, 226(1)
- • no direct-cost (nominal consideration) exemption, 226.01 [repealed]
- • supply between recyclers, 226(7)
- • supply of recycling service to distributor, 226(6)
- whether exempt as basic garbage collection service, Policy P-199R

Red Cross

- supply of blood products, V-V.1-5

Redemption

- coupon, *see* Coupon
- following sale of property for unpaid municipal taxes, Policy P-198
- property sold by creditor, 183(10.1); Policy P-198
- • no ITC to debtor until redemption period expires, 193(3)
- • no rebate to debtor until redemption period expires, 257(3)

Reduction in purchase price, *see* Discount on purchase price

Reference of common question to Tax Court, 310

Topical Index

Referral fees

- whether contingent amounts included in “debt security”, Policy P-170

Refiling GST return, *see* Adjustment to GST return

Refinement of timber resource

- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(g)

Refining

- crude oil, importation for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(e)
- gold, silver or platinum, *see* Precious metal

Refining service

- precious metal, for unregistered non-resident, zero-rated, VI-V-6.3

Refrigerator, *see* Appliance: kitchen

Refuelling

- does not constitute “stopover”, VI-VII-1(1)“stopover”; Memo 28-3 para. 12
- ends a “leg” of a journey, *New Harmonized Value-added Tax System Regulations* ss. 21–22; Memo 28-3 para. 7

Refund, *see also* Net tax; Rebate; Remission of tax

- by supplier
- • credit note or debit note, 232(3); Memo 12-2; TIB B-042; Policy P-030R
- net tax, *see* of negative net tax (below)
- of income tax, discounter of, *see* Income tax refund discounter
- of negative interim net tax (selected LFI), 228(2.4)
- of negative net tax
- • all returns must be filed first, 229(2); TIB B-100
- • corporate director liable, 323(1)
- • interest on, 229(3), 230(3); TIB B-100
- • overpayment of, 230.1
- • payment of, 229(1)
- • set-off against tax owing, 228(6); Policy P-194R2 [*cancelled in light of Villa Ste-Rose case*]
- of overpaid tax, 230
- • all returns must be filed first, 230(2)
- • assessment, 296(3)(b)
- on assessment
- • all returns must be filed first, 296(7); TIB B-100
- returnable containers, defined, 226(1)

Regional municipality

- supply to/from local municipality exempt, V-VI-28(c)

Registered Canadian amateur athletic association, *see also* Amateur athletic association

- constitutes charity, 123(1)“charity”

Registered charity, *see* Charity

Registered disability savings plan, *see also* RDSP

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(vi.1)
- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- • for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)

Registered education savings plan, *see also* RESP

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(vi)
- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- • for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)
- trustee services, place of supply for HST
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30

Registered nurse and registered nursing assistant, *see* Health care services, exempt

Registered party

- defined, V-VI-1
- fund-raising event, donation included in consideration, V-VI-18.2
- membership in, exempt, V-VI-18.1
- supplies by, whether exempt, V-VI-18.2

Registered pension plan, *see also* Pension plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(i)
- constitutes selected listed financial institution, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 13, 3(f)
- defined, 123(1), 149(5)(a)
- expenses paid by employer, 172.1; TIB B-032; Notice 257
- public service body, of, Policy P-197
- rebate to, 261.01; TIB B-XX4
- supplies by employer to, tax on, 172.1; TIB B-XX4
- tax adjustment notes, TIB B-XX4; Notice 261

Registered practical nurse or registered psychiatric nurse

- exemption for services, V-II-6

Registered retirement income fund, *see also* RRIF

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(vii)
- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- • for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)
- plan or account fee
- • deposit account, exempt, 123(1)“financial service”(b); Memo 17-2 item A-42
- • self-directed plan, taxable, 123(1)“financial service”(q); TIB B-057, item O-4; Memo 17-2 item E-29
- trustee services, place of supply for HST
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30

Registered retirement savings plan, *see also* RRSP

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(iv)
- defined
- • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- • for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)

Registered retirement savings plan (*cont'd*)

- plan or account fee
- deposit account, exempt, 123(1)“financial service”(b); Memo 17-2 item A-41
- self-directed plan, taxable, 123(1)“financial service”(q); TIB B-057, item O-4; Memo 17-2 item E-29
- trustee services, place of supply for HST
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30

Registered supplementary unemployment benefit plan

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(iii)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 37

Registrant, *see also* Input tax credit; Non-registrant; Registration

- appropriation of property for personal use, 172
- barter of property between, deemed at nil consideration, 153(3); Policy P-221
- becoming, *see* Becoming a registrant
- ceasing to be, *see* Ceasing to be a registrant
- defined, 123(1)
- includes selected listed financial institution that is part of group required to register, 240(1.3), (1.4)
- drop-shipping property on behalf of non-resident, 179
- entitlements and obligations, Memo 3-1 paras. 35–47
- filing of returns, 238(1), (3.1)
- input tax credits, *see* Input tax credit
- non-, *see* Non-registrant
- reporting period, 245(2)

Registration (for GST/HST), 240–242; Memo 2-1–2-7

- application for, 240; Memo 2-1 paras. 19–30
- by non-resident, *see* Non-resident: registration
- by person who is required to be registered, 241(1.3)–(1.5)
- cancellation of, 171(3), (4), 242; Memo 2-7
- continues during bankruptcy, 265(1)(e)
- deadline for application, 240(2.1)–(2.3)
- effective date of, 241(1)
- form, 240(5)
- group of selected listed financial institutions, 241(1.1)–(1.2)
- cancellation of, 241(1.1)
- removal of member from group, 241(1.2)–(1.3)
- required, 240(1.3)–(1.4); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 56(3)
- holding companies, 240(3)(d)
- joint venture participant, Policy P-138R
- mandatory, *see* required (below)
- number issued by Minister, 241(1); Memo 2-1 paras. 19–26, *see also* Business Number
- defined, *Publications Supplied by a Non-resident Registrant Regulations* s. 2
- where not disclosed on supply by agent, 177(1) [repealed]

- of condominium, 168(5)(a), 191(2), 336(4)
- of property, fees for, exempt, V-VI-20(a)
- optional, *see* voluntary (below)
- proof of non-registration, Memo 4-5-1 Appendix B; Policy P-009
- required, 240(1); Memo 2-1
- prescribed selected listed financial institution, 240(1.2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 56(1), (2)
- group, 240(1.3), (1.4)
- small suppliers excepted, 148, 148.1, 240(1)(a); TIB B-041
- taxi operator, 240(1.1), 240(3.1), 241(2)
- voluntary, 240(3), (3.1); Memo 2-3
- corporation incorporated for butterfly transaction, Policy P-045
- holding corporation, 240(3)(d); Policy P-032
- partner not engaged in separate commercial activity, Policy P-216

Registration information

- defined, re disclosure of confidential information, 295(1)
- disclosure of, 295(5)(j)

Registration number, *see* Registration (for GST/HST): number

Regular or continuous basis

- meaning of, Policy P-205R

Regulations, *see also* Prescribed

- authority for, 277
- generally, 277
- Harmonized sales tax (HST), 277.1
- defined, *Interpretation Act* s. 41(4)
- retroactive
- generally, 277(2)
- retroactivity, 277(2)(d)
- sunset provision, HST regulations, 277.1(3)

Regulatory body

- courses and examinations exempt, V-III-6; Memo 20-4
- defined, V-III-1
- membership dues exempt, V-VI-18
- regulatory program, cost-recovery fees exempt, 189.1

Rehabilitative care

- provided at health care facility, V-II-1“health care facility”(a)

Reimbursement

- defined, *Games of Chance (GST/HST) Regulations* s. 5(1)

Reimbursement of expenses

- by client, included in invoice for services, taxable, former 178
- of warranty holder, 175.1
- to employee or partner
- allowance for travel or other expenses, tax deemed paid, 174; Memo 9-3
- credit card expenses charged to employer, Policy P-184
- for expense that includes GST or HST, tax deemed paid, 175; Memo 9-4
- meaning of, Policy P-075R
- taxable benefit, 173(1)(b); Memo 9-2
- to volunteer, by charity, 175; Memo 9-4

Topical Index

Reinsurance

- excluded from Division IV tax on financial institutions, 217“loading”(a), 217“permitted deduction”(k.1)
- policy of, constitutes insurance policy, 123(1)“insurance policy”(a)(i)
- rules for Lloyd’s association, 217.1(11)

Related, *see also* Associated persons

- convention supplies, *see* Related convention supplies
- corporation, expenses relating to shares or debt of, 186(1), (3); Memo 8-6; Policy P-032, P-094R, P-137
- group, *see* Closely related: group
- persons, defined, 126
- use of property, *see* Use: in commercial activities

Related convention supplies, Memo 27-2

- defined, 123(1); Memo 1-5, 27-2 paras. 45–46, Appendix 1
- exclusion from tax, 167.2; Memo 27-3 paras. 101–106
- rebate of tax, 252.4(1); Memo 27-3 paras. 57–66

Relation

- defined, for new housing rebate, 254(1), 254.1(1), 255(1), 256(1), 256.2(1); *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 41(1), 45(1), 46(1), 47(1); Memo 19-3 para. 13

Release

- of goods brought into Canada
- defined to follow *Customs Act*, 123(1)
- goods not released, deemed to be outside Canada for zero-rating of transportation services, VI-VII-1(1)“place outside Canada”
- place of supply of service of arranging for
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 25
- supply before, deemed to be made outside Canada, 144
- of rights to sue
- payment for, whether taxable, 182(1); Policy P-218R

Relevant assets, defined, 266(1)

Relevant completion date

- defined, for Nova Scotia new housing rebate, 256(2.02)

Relevant time

- defined, for NPO nursing home rebate, 259(4.12)

Relevant transfer date

- defined, for Nova Scotia new housing rebate, 254(2.01), 254.1(2.01), 255(2.01)

Reliance

- on purchaser’s certificate that property will be exported, 221(3.1)
- on shipper’s certificate that property will be exported, 221(3)
- on vendor’s statement re exempt residential property, 194

Relief of poverty, suffering or distress

- food or accommodation exempt, V-V.1-5.2, V-VI-14

Religious communal organization

- excluded from self-supply rules, 191(6.1)

Reload centres

- services supplied at, Memo 28-2 paras. 21–22; Policy P-050 (obsolete)

Relocation

- of building from land, Memo 19-2-4 paras. 11–18; Policy P-154
- of fire hydrant at property owner’s request, V-VI-21; Policy P-177R

Remaining duties payable

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

Remaining pension rebate amount

- defined, 261.01(3.3)

Remanufactured goods, eligible for GST inventory rebate, 120(1)“tax-paid goods”(b)

Remembrance Day poppies and wreaths, *see* Poppies and wreaths (for Remembrance Day)

Remission of tax, *see* text of remission orders (reproduced after the Regulations)

Remittance of tax

- attorned rents, on, Policy P-131R
- by mail, deemed not remitted until received by Receiver General, 334(2)
- failure to remit, interest and penalty, 280, *see also* Failure
- interference with, by secured creditor, 323.1 (draft)
- non-resident performer, 238(3); Policy P-134R
- obligations of federal and provincial governments and agents, 122; *Specified Crown Agents (GST/HST) Regulations*; TIB B-006, B-012, B-036; Memo 18-2
- over \$10,000 after 2023, must be electronic, 278(3); Memo 7-5 para. 35
- over \$50,000 before 2024, required to be made through financial institution, 278(3)
- remission orders, *reproduced after GST Regulations*
- required, 219(b), 228(2), (4)
- selected listed financial institution, 228(2.1)–(2.3); TIB B-083R
- third party, by, whether acceptable, Policy P-131R

Remote Stores

- supplies to Indians by, P-246

Remote work site, exception to self-supply rules, 191(7); Memo 19-2-3 paras. 51–58; Policy P-090

Remoteness from any established community

- meaning of, Policy P-090

Removal

- of building from land, Memo 19-2-4 paras. 11–18; Policy P-154
- road or traffic signs, lights or barriers, exempt, V-VI-21.1(a)
- snow, ice or water, exempt, V-VI-21.1(b)
- vegetation, exempt, V-VI-21.1(c)

Rendered

- meaning of, Policy P-206

Renovation (of real property), *see also* Construction

- building materials for, FST inventory rebate, 120(1)“inventory”(b)
- contract for
- timing of tax liability, 168(3)(c)
- non-substantial, 192; Memo 19-2-3 paras. 68–76
- substantial

Renovation (of real property) (*cont'd*)

- conversion to residential use after, 190(1); Memo 19-2-3 paras. 80–84
- defined, 123(1); Memo 19-2 paras. 49–51; Memo 19-3-7 paras. 10–16; Policy P-155; TIB B-092
- floating home, timing rule, 190.1(2)
- mobile home, timing rule, 190.1(2)
- new housing rebates, 121, 254–256, 256.2; Memo 19-3; Memo 19-3-7 paras. 23–32, *see also* New housing rebate
- person who carries on deemed to be a builder, 123(1)“builder”(a)(iii), (b)(ii)
- self-supply rules, 190, 191

Rent, *see also* Lease (or license)

- geared to income housing, municipal designation of organization, Info Sheet GI-124
- attornment of, remittance of tax by creditor, Policy P-131R
- prepayment of, transitional rules, 340
- residential, exempt, V-I-6; Memo 19-2-2 paras. 1–11
- meals supplied with, V-I-6.2; Memo 19-2-2 para. 9
- supplies for, not eligible for public service body rebate, *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(a); TIB B-025
- to own, agreement for, Policy P-164

Rent-to-own agreements

- whether subject to self-supply rule, Memo 19-2-3 paras. 16–23

Rental assets

- FST inventory rebate, Policy P-133

Rental housing

- new housing rebate, 256.2; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47; TIB B-087

Reorganization, *see* Corporation: reorganization

Repair, *see also* Warranty

- conveyance imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f)
- emergency service, to cargo container or conveyance, zero-rated, VI-V-6; Memo 4-5-2 paras. 30–33; Memo 4-5-3 paras. 39–42; Policy P-067R
- goods temporarily imported for, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(c)
- lottery corporation, by, of equipment used by distributor, deemed not a supply, 188.1(4)(a)(iii)
- medical device, zero-rated, VI-II-34; Memo 4-2 para. 62
- oceanic telegraph cable, supply to non-resident for use in zero-rated, VI-V-2(c); Memo 4-5-2 para. 21(c)
- property covered by insurance claim, self-supply, Memo 17-16 para. 37; Policy P-014
- real property, *see* Construction; Renovation
- road or traffic signs, lights or barriers, exempt, V-VI-21.1(a)
- roads or sidewalks, exempt, V-VI-21.1(d)
- service supplied to unregistered non-resident carrier, zero-rated, VI-V-2; Memo 4-5-3 para. 29; Policy P-076
- tangible personal property, place of supply for HST
 - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 29
- water, sewage or drainage system, exempt, V-VI-22

Repeal of FST, 118, *see also* Federal Sales Tax (FST)

Replacement parts, under warranty

- no GST on importation, VII-5
- no HST on bringing into participating province, X-I-14
- supplied to non-resident, zero-rated, VI-V-13; Memo 4-5-3 paras. 55–57

Replacing

- road or traffic signs, lights or barriers, exempt, V-VI-21.1(a)

Reporting entity election

- for investment plans, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260

Reporting institution

- defined, for information return for financial institutions, 273.2(1)

Reporting period, Memo 500-2, *see also* Fiscal month; Fiscal quarter; Fiscal year

- annual, 245(2)(a) [repealed], 248
- bankruptcy, on, 265(1)(g)
- defined, 123(1), 245
 - for Division IV tax, 217 [repealed]
 - for non-residents, electronic commerce, 211.18(2)
- designated, no GST return required, 238.1, TIB B-072
- elections for, 246–250
- following election under subsec. 150(1), Policy P-033
- HST transitional year, election, 363.1; *New Harmonized Value-added Tax System Regulations* s. 57
- monthly, 245(2)(b), 246
 - election to change in HST transitional year, 363.1(a), (b)(i); *New Harmonized Value-added Tax System Regulations* s. 57
- non-registrant, 245(1)
- quarterly, 245(2)(c), 247
 - election to change in HST transitional year, 363.1(b)(ii); *New Harmonized Value-added Tax System Regulations* s. 57(b)(ii)
- receivership, on, 266(2)(e)
- registrant, 245(2)
- separate
 - on bankruptcy, 265(1)(g)
 - on becoming registrant, 251(1)
 - on ceasing to be registrant, 251(2)
 - on receivership, 266(2)(e)
- unfinished, Court order for collection action, 322.1

Reports or publications, *see* Newsletter

Repossession of property on default

- GST rules applicable, 183, *see also* Seizure of property
 - meaning of “repossession”, Policy P-102
- residential complex, resale by builder exempt, V-I-4

Representative

- defined, for clearance certificate rules, 270(1)
- of artist, supply by, 177(2), *Artists’ Representatives (GST/HST) Regulations*; TIB B-009
- of foreign government, *see also* Diplomats
 - tourist literature imported by
- no GST on importation, VII-3(a)
- no HST on bringing into participating province, X-I-12(a)
- of government entity, defined, 295(1)
- of provincial government, tourist literature, no HST, X-I-12(a)

Topical Index

Representative (*cont'd*)

- of taxpayer, disclosure of information to, 295(6)(b)
- personal, *see* Personal representative of deceased person

Repurchase of golf club securities, Policy P-098R

Request for extension of time, *see* Extension of time

Required registration, *see* Registration (for GST/HST): required

Requirement to provide documents or information, *see* Information: requirement to provide

Research service

- meaning of, Policy P-173
- provided to non-resident
- made outside Canada, 142(2)(g)
- zero-rated, VI-V-7, 9; Memo 4-5-3 paras. 51–54

Reserve (Indians), no GST on, *see* Indians and Indian bands

Residence, *see also* Residential complex

- in a province
 - association, 132.1(1)(b)
 - club, 132.1(1)(b)
 - corporation, 132.1(1)(a)
 - defined, 132.1
 - organization, 132.1(1)(b)
 - partnership, 132.1(1)(b)
 - permanent establishment in province, 132.1(1)(d)
 - public service body, Info Sheet GI-121
 - unincorporated society, 132.1(1)(b)
 - union, 132.1(1)(c)
- in Canada, *see also* Non-resident
 - advisory services re taking up, zero-rated, VI-V-9; Memo 4-5-3 paras. 51–54; Policy P-173
 - association, 132(1)(b)
 - club, 132(1)(b)
 - corporation, 132(1)(a)
 - defined, 132; Memo 3-4; Memo 4-5-1; Policy P-086R
 - individual, 132(1)(d); Memo 4-5-1; Policy P-086R
 - international shipping corporation, 132(5)
 - labour union, 132(1)(c)
 - organization, 132(1)(b)
 - partnership, 132(1)(b)
 - person with permanent establishment in/outside Canada, 132(2), (3)
 - proof of, Memo 3-4 Appendix A; Memo 4-5-1 paras. 15–18, Appendix A, B; Policy P-009
 - unincorporated society, 132(1)(b)
 - union, 132(1)(c)
- place of, *see* Place of residence
- primary place of, *see* Primary place of residence

Residence indicators (for non-resident e-commerce), 211.11

Resident, *see also* Non-resident; Residence

- liability for tax under Division IV (importation of service and intangible property), 218
- of a participating province
 - defined, 132.1; Info Sheet GI-121
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 5

- tax on bringing goods from non-HST province, 220.05; TIB B-079, B-XX5
- tax on bringing goods from outside Canada, 212.1, 220.06; TIB B-079, B-XX5
- tax on acquisition from unregistered non-resident, 220.06; TIB B-079, B-XX5

Residential care facility, Policy P-X11-R (Notice 224); Info Sheet GI-045, *see also* Nursing home

- defined, Info Sheet GI-050
- election for self-supply rule to apply to pre-Feb26/08 property, 236.4; Info Sheet GI-050
- head lease exempt, V-I-6.11
- landlord's rebate, 256.2; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 47
- rent exempt, V-I-6
- self-supply rule, 191(3)

Residential care service, *see also* Health care services, exempt; Nursing home

- health care facility providing, V-II-1“health care facility”(c)
- in Ontario, Info Sheet GI-123
- non-profit organization providing, constitutes charity for rebate purposes, 259(1)“charity”

Residential complex, *see also* Condominium; Real property; Residential property

- builder of, defined, 123(1)“builder”
- combined with non-residential portion, 136, 141(5), *see also* Combined supply
- construction of, where major addition, Memo 19-3-7 paras. 4–9; Policy P-153 (obsolete)
- conversion of commercial property to, 190(1); Memo 19-2-3 paras. 80–84
- deemed not capital property, 195.1(1); Memo 19-2-3 para. 103
- defined, 123(1); Memo 19-2 paras. 15–36; Memo 19-2-1 paras. 8–19, 28; Memo 19-5 paras. 58–62; Policy P-069, P-099, P-104R
- election for self-supply rule to apply to pre-Feb26/08 property, 236.4
- land allowed as part of, Memo 19-5 paras. 58–62; Policy P-069
- land forming part of, sale exempt, V-I-5.2; Memo 19-2-1, para. 44
- land severed from, sale of, Policy P-121
- land sold before completion of, Memo 19-3-7 para. 1; Policy P-083
- laundry machines exempt, V-I-13.3; Memo 19-2-2 paras. 23–24
- major addition to, whether construction of new complex, Memo 19-3-7 paras. 4–9; Policy P-153 (obsolete)
- meaning of hotel, motel, etc., Policy P-099
- mini-home, Memo 19-3-7 paras. 10–16; Policy P-104R
- motor home, Policy P-104R
- multiple unit, *see* Multiple unit residential complex
- non-profit housing, fair market value of, Policy P-165R
- park model trailer, Memo 19-3-7 paras. 10–16; Policy P-104R
- parking space incidental to, exempt, V-I-8.1(a); Memo 19-2-2 para. 18
- percentage of completion of, Policy P-087
- relocation from existing land, Memo 19-2-4 paras. 11–18; Policy P-154
- return by purchaser to vendor, election to be taxable, V-I-2(b)

Residential complex (*cont'd*)

- sale of, Memo 19-2-1
- • by builder, where tax already paid, exempt, V-I-3, 4, 5; Memo 19-2-1 paras. 29–39
- • by non-resident, not required to collect tax, 221(2)
- • farmland, exempt, V-I-10, V-I-11, V-I-12
- • incorrect statement re, 194
- • other than by builder, exempt, V-I-2; Memo 19-2-1 paras. 20–28; Info Sheet GI-004
- • transitional rules, 336
- self-supply rules, 191
- single unit, *see* Single unit residential complex
- sublease, *see* Residential sub-lease
- substantial renovation of, *see* Renovation: substantial
- timeshare property, Memo 19-2-4 paras. 19–21; Policy P-064 (obsolete)
- travel trailer, Policy P-104R

Residential condominium unit, *see also* Condominium

- agreement for sale entered into before October 14, 1989, transitional rule, 336(2)
- built on leased land, rebate, 254.1(2)(a); Memo 19-3-2 para. 1
- defined, 123(1); Memo 19-2 para. 37
- fees, exempt, V-I-13; Memo 19-2-2 para. 21
- Harmonized sales tax (HST), transitional rules, 351(3), (4); TIB B-077
- new housing rebate, 254(2); Memo 19-3-1
- owner-built, new housing rebate, 256(2)(a); Memo 19-3-4 para. 4
- • Ontario rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46
- sale before condominium is registered, 168(5)(a)
- sale by builder where tax already paid, exempt, V-I-4; Memo 19-2-1 paras. 32–37
- self-supply rules, 191(1), (2)

Residential property, *see also* Real property; Residential complex

- combined with non-residential property, 136(2), (3), 141(5), *see also* Combined supply
- land for mobile home, rent exempt, V-I-7; Memo 19-2-2 para. 14
- lease to person making exempt leases, exempt, V-I-6.1; Memo 19-2-2 para. 12
- • allocation of payments to lease intervals, 136.1(1); Memo 19-2-2 para. 13
- • rebate to lessor, 256.1; Memo 19-3-5
- • transfer of possession of residential complex attributed to builder, 191(10)
- new housing rebate, *see* New housing rebate
- rent exempt, V-I-6; Memo 19-2-2 paras. 1–11
- self-supply rules, 191
- timeshare, Memo 19-2-4 paras. 19–21; Policy P-064 (obsolete)

Residential rental property rebate, *see* Landlord's rebate

Residential sub-lease

- allocation of payments to lease intervals, 136.1(1); Memo 19-2-2 para. 13
- exemption for lease of land, V-I-6.1; Memo 19-2-2 para. 12
- exemption for lease of residential complex, V-I-6.1(b), (c); Memo 19-2-2 para. 12

- rebate to lessor, 256.1; Memo 19-3-5
- transfer of possession of residential complex attributed to builder, 191(10)

Residential trailer park

- conversion of land for use as, tax payable, 190(4); Memo 19-2-3 paras. 59–63
- defined, 123(1); Memo 19-2 paras. 38–40; Memo 19-5 paras. 43–44; Policy P-088
- exemption for lease of site, V-I-7(b); Memo 19-2-2 para. 16
- first use of, tax on, 190(4)
- increase in size
- • first use of additional area, 190(5); Memo 19-2-3 paras. 61–63
- • sale of additional land deemed separate supply, 136(4); Memo 19-5 paras. 45–54
- lease of, exempt, V-I-7(b); Memo 19-2-2 para. 16
- sale of, exempt, V-I-5.3; Memo 19-2-1 paras. 45–46
- self-supply rules, 190(4)–(5); Memo 19-2-3 paras. 59–63
- single sites in, sale of taxable, Policy P-088
- supplied together with other real property, deemed separate supply, 136(2)(a)(iii)

Residential unit, *see also* Residential complex; Residential condominium unit

- affixed to land, lease of land exempt, V-I-7; Memo 19-2-2 para. 14
- defined, 123(1); Memo 19-2 paras. 15–18, 41–44; Policy P-099
- • meaning of hotel, motel, etc., Policy P-099
- mini-home, Memo 19-3-7 paras. 10–16; Policy P-104R
- motor home, Policy P-104R
- park model trailer, Memo 19-3-7 paras. 10–16; Policy P-104R
- parking space incidental to, exempt, V-I-8; Memo 19-2-1 paras. 47–48
- travel trailer, Policy P-104R

Residential use, conversion of property to, 190

Residual input (for ITC allocation of financial institution)

- allocation of, 141.02(7)–(9)
- defined, 141.02(1)

Resources, *see* Continuous transmission commodity; Exploration or exploitation of minerals; Natural resource

Respect of, *see* In respect of property situated in Canada

Respiratory monitors, zero-rated as medical devices, VI-II-5.2; Memo 4-2 para. 10

Respite care

- exempt, V-IV-3

Restaurant

- meals at, in health care facility not exempt, V-II-1“institutional health care service”(g)
- supplies of food taxable, VI-III-1(q); Memo 4-3 paras. 136–139; Policy P-251

Restocking charges

- adjustment of GST, 232; Memo 12-2

Restoration

- medical device, of, zero-rated, VI-II-34; Memo 4-2 para. 62

Topical Index

Retail establishment

- defined, *Streamlined Accounting (GST/HST) Regulations* ss. 2(1), 19(1)

Retail sales tax, *see* Provinces and provincial law: taxes of

Retailers

- cash register calculation of GST, TIB B-003
- Quick Method or streamlined accounting, 227(1); *Streamlined Accounting (GST/HST) Regulations*; TIB B-028

Retention of records, *see* Books and records

Retention of refund or rebate, *see* Set-off

Retirement compensation arrangement

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(xiii)
- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 35

Retirement income fund, *see* Registered retirement income fund

Retirement savings plan, *see* Registered retirement savings plan

Retransfer of property on return of security, deemed not to be a supply, 134; Policy P-115, P-120, P-122

Retroactivity

- designation of determination of municipality, Policy P-204 (obsolete)
- legislation
 - effect of, S.C. 1993, c. 27, s. 210 (reproduced before s. 122)
 - federal sales tax inventory rebates, 120(1)“inventory”, 120(2.1)
 - input tax credit allocation, 141.01
 - interest applicable, 124(3), (4)
- registration, 241(1)
- regulations, 277(2)(d)

Return, Memo 500-2, 500-2-6, *see also* Offences; Payment; Penalties; Remittance; Reporting period

- amended, Policy P-149R
- consolidated filing for investment plans, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 54; Notice 260
- deadline, 238(1)
- demand for, 282, 283
- election for filing by manager of investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
- election to be taxable, V-I-2(b)
- electronic filing, *see* Electronic filing
- evidence as to when filed, 335(4)
- evidence as to whether filed, 335(3), (13)
- extension of time for filing, 281; Memo 16-2 paras. 39, 40(d)
- false statement in, penalty, 285
- filing frequency, *see* Reporting period
- forms, GST 34E, GST 62
- goods, *see* Returned goods
- how to complete, Memo 500-2-4
- interim, selected LFI, 238(2.1)(a); TIB B-083R

- joint filing, 228(7)
- late filing penalty, 280.1; TIB B-100; Memo 16-2 paras. 25–26
- net tax refunds not payable until all filed, 229(2); TIB B-100
- place of filing, 278(1)
- proof of, 335(12)–(14)
- rebates not payable until all filed, 263.02; TIB B-100
- required
 - before net tax refund will be paid, 229(2); TIB B-100
 - before overpaid instalments will be refunded, 230(2); TIB B-100
 - before rebate will be paid, 263.02; TIB B-100
 - before refund will be paid on assessment, 296(7); TIB B-100
 - before refund or rebate will be paid to bankrupt, 225(6), 263.1; Policy P-162
 - demand for, 282, 283
 - Division IV.1 (self-assessed HST), 220.09; TIB B-XX5
 - for Division II (goods and services tax), 238
 - exception for seasonal or inactive business, 238.1; TIB B-072
 - for Division IV (importation of services and intangible property), 219
 - non-resident performer, 238(3); Policy P-134R
 - selected listed financial institution
 - interim, 238(2.1)(a); TIB B-083R
 - final, 238(2.1)(b); TIB B-083R
- separate, for branches or divisions, 239, 259(10), (11); Memo 2-4
- simplification of, TIB B-072
- unincorporated bodies, who must file, 324
- when filing required, 238

Returnable container charge

- defined, 226(1)

Returnable containers, 226, *see also* Containers and coverings

- defined, 226(1)
- post-April 2002 rules, 226; Finance news release 2002-014
- basic tax content of beverage, 226(17)
- deemed consideration for container, 226(2), (3)
- election for nil consideration, 226(14), (15)
- empty container, consideration deemed nil, 226(4)
- exceptions, 226(5)
- fair market value of beverage, 226(16)
- Nova Scotia, New Brunswick and Newfoundland, special rules, 226(8)–(12)
- rebate, amount deemed paid, 263.2
- recycling, 226(6), (7)
- sale of business, 226(13)–(15)
- specified beverage retailer
 - addition to net tax, 266(18)
 - defined, 226(1)
 - election not to deduct returnable container charge, 226(3), 226(9)(b)

Returned commission

- application of Division IV tax on financial institutions, 217“qualifying consideration”B(c)

Returned goods

- credit note or debit note, 232(3); Memo 12-2

Returned goods (*cont'd*)

- imported on consignment, rebate, 215.1(2)–(3)

Returning residents' purchases

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-9
- imported, no GST, VII-9

Reusable containers

- brought into an HST province, no HST, X-I-8(d), X-I-16

Revenue Canada, see Canada Revenue Agency

Revenue Canada, Taxation

- administration of employee/partner rebate, 253(5)
- merging of administration with GST, 123(1)“Agency” (Analysis); Revenue Canada news release 92-53

Reverse collection of tax

- emissions allowance, 221(2.1), 228(4)
- real property, 221(2), 228(4)

Revised application

- defined, *Offset of Taxes (GST/HST) Regulations* s. 2

Revocation, see also Cancellation; Election (that can be made)

- by Minister
- of alternate collection method
 - for direct seller, 178.2(6); Memo 14-1 para. 22
 - for distributor, 178.2(7); Memo 14-1 para. 23
- of approval for branches of public service body to be separate person for small supplier status, 129(4), (5)
- of approval for unincorporated organizations to be branches of each other, 130(3), (4)
- of authorization for branches to file separate returns, 239(3), (4)
- of authorization to use export certificate, 221.1(5)–(6)
- of authorization to use export distribution centre certificate, 273.1(10), (11)
- of designation as buyer, 178.6(4)
- of designation of charity employing/training disabled persons, 178.7(4)
- of network seller approval, 178(11)–(17)
 - amount payable in lieu of interest, 236.5
- of election
 - by billing agent to account for tax, 177(1.12)
 - by charity not to use simplified accounting, 225.1(9); Info Sheet GI-066
 - by public service body re capital real property, 211(4), (5)
 - for exempt supplies within corporate group, 150(4)(c), 150(4.1); Policy P-025, P-044
 - for fiscal year to be calendar year or taxation year, 244(3), (4)
 - for joint ventures, 273(3), (4)
 - for non-application of patronage dividends, 233(5)
 - for streamlined accounting, 227(3)(b), 227(4)–(4.2)
 - HST transitional year, 363.2; *New Harmonized Value-added Tax System Regulations* s. 58
 - for supplies at nil consideration within corporate group, 156(3)(c); Memo 14-5 paras. 42–53
 - for tax on sale of land sold in adventure in the nature of trade, Policy P-073
- of waiver, 298(8), *see also* Waiver

Rheas

- feed for, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(2.1)
- zero-rated, VI-IV-1; Policy P-040 (obsolete); Memo 4-4 para. 5

Rice, wild, see Water: products grown in

Rice Krispie squares, taxable, VI-III-1(m); Memo 4-3 para. 93

Ride-sharing service

- treated as taxi, 123(1)“taxi business”; Info Sheet GI-196

Right

- granted with share, entitling access to facilities, constitutes membership, 123(1)“membership”
- of a provincial gaming authority
 - defined, *Games of Chance (GST/HST) Regulations* s. 5(1)
- of supplier to sue for tax remitted, 224
- to be a spectator at amateur event, exempt, V-VI-11
- to enter government property, supply of taxed, 146(e), V-VI-20(l)
- to explore for, exploit, take or remove minerals, *see* Mineral; Natural resource
- to hunt or fish, *see* Fishing; Hunting licence
- to library borrowing privileges, exempt, V-VI-19
- to membership services, whether membership dues exempt, V-VI-17
- to play or participate in a game of chance, *see* Bets; Game of chance
- to rebate, assignment of, *see* Assignment
- to refund of income tax, *see* Income tax refund discounter
- to use a campground or trailer park, 163(3)“tour package”
- to use intellectual property, supplied to non-resident, zero-rated, VI-V-10; Memo 4-5-3 para. 106
 - used in business in Canada, 217“imported taxable supply”(c.1)
- to use real property, constitutes supply of real property, 136(1)
- to use road or bridge, exempt, V-VIII-2

Risks insured outside Canada, zero-rated, VI-IX-2

Riverfront case overruled, V-II-1.2

Road

- access construction, exempt, V-VI-21.1(e)
- barriers, installing, replacing, repairing or removing, exempt, V-VI-21.1(a)
- clearing services, taxable, Memo 4-4 para. 3
- ferrying by water between stretches of, V-VIII-1, VI-VII-14; Memo 28-1
- lights, installing, replacing, repairing or removing, exempt, V-VI-21.1(a)
- maintenance of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(k)
- repair or maintenance, exempt, V-VI-21.1(d)
- signs, installing, replacing, repairing or removing, exempt, V-VI-21.1(a)
- tolls, exempt, V-VIII-2; Memo 28-1 paras. 53–64

Rock, taxable, Memo 4-4 para. 2

Rodeo, see Place of amusement

Rolling stock (railway), see Railway: equipment and rolling stock

Topical Index

Rollover

- amalgamation, 271
- butterfly, 156(1)“temporary member”; Memo 14-5 paras. 14–16
- calculation of GST, *see* Consideration
- death, 167(2), 267(a); Memo 14-4 paras. 29–32
- divisive reorganization, 156(1)“temporary member”; Memo 14-5 paras. 14–16
- foreign bank subsidiary to branch, 167.11
- partnership to new partnership, 272.1(7)
- sale of business, 167(1), (1.1); Memo 14-4
- shares, no tax on transfer, 123(1)“financial instrument”(b), 123(1)“financial service”(d)
- transfer to or from a trust, 268, 269
- windup of subsidiary, 272

Rolls

- bread, zero-rated, VI-III-1(m); Memo 4-3 para. 94
- fruit, taxable, VI-III-1(l); Memo 4-3 paras. 85–86

Room, *see* Hotel; Rent

Rough justice rule

- property primarily for use in commercial activities, 199(2)(b)
- property primarily not for use in commercial activities, 199(2)(a)

Rounding of prices to eliminate pennies, Info Sheet GI-131

Rowhouse unit

- as part of residential complex, 123(1)“residential complex”(b)(i)
- constitutes residential unit, 123(1)“residential unit”

Royal Canadian Legion

- hall, food at taxable, VI-III-1(q), Memo 4-3 para. 138
- purchase of poppy or wreath, rebate, 259.2
- supply of poppy or wreath exempt, V-VI-27

Royal Canadian Mounted Police, *see also* Police

- communication of information to permitted, 295(5)(c)(i)
- officer may lay information or complaint, 332(1), *see also* Offences

Royalties, *see also* Lease (or license); Rent

- natural resource, *see* Mineral; Natural resource

Rulings, by CRA, Memo 1-4

Rural municipality, *see* Municipality

S

SAM, *see* Special attribution method

SCR, *see* Specified Canadian recipient

SDP, *see* Specified distribution platform

SLFI, *see* Selected listed financial institution

SQE, *see* Selected qualifying employer

SQM, *see* Special Quick Method

Safekeeping, *see* Custodial service

Safety deposit box, rental taxable, TIB B-033

St. Pierre, air travel to not zero-rated, VI-VII-1(1)“taxation area”, VI-VII-3(a); Memo 28-3 para. 18

Salads, prepared

- gelatin, Memo 4-3 para. 108
- taxable, VI-III-1(o.1); Memo 4-3 paras. 104–109

Salary

- deemed, for SLFI financial-institution percentage rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 21, 22(4), 23(5), 25(5)

Sale, *see also* Supply; Taxable supply

- account receivable, of
 - exempt, 123(1)“financial instrument”(a), 123(1)“financial service”(d); Memo 17-1 para. 6
 - purchaser not liable for GST when account collected, 222.1(b)
 - vendor deemed to have collected GST, 222.1(a)
- aircraft, of, 203(3)
- approval, on, *see* Consignment sale
- automobile, of, 203(1), (3), (4); Memo 8-2 para. 32
- business, of, 167(1), (1.1); Memo 14-4
 - allocation of consideration among supplies, 167(1)(a)
 - election for no GST, 167(1)(b), 167(1.1); Memo 14-4
 - financial institution, by, 149(3); Policy P-021
 - financial institution, to, 205(4), (5)
 - inclusion of accounts receivable, Policy P-013
 - liability of purchaser for vendor’s unremitted tax, Policy P-012R
 - returnable containers in, 226(13)–(15)
- capital property, *see* Capital property
- consignment, *see* Consignment sale
- constitutes supply, 123(1)“supply”
- defined, 123(1); Memo 19-1 paras. 12–24; Memo 19-2-3 paras. 16–23; Policy P-111R, P-164
- distinguished from construction contract, Memo 19-1 paras. 92–97
- fund-raising purposes, exempt, V-VI-4
- land related to (severed from) residential complex, Policy P-121
- leaseback agreement, determining consideration, 153(4.1)–(4.6)
- new housing, *see* New housing rebate
- of goods, repeal of FST, 118
- -or-return, *see* Consignment sale
- parking space with condominium unit, exempt, V-I-8; Memo 19-2-1 paras. 47–48
- passenger vehicle, of, 203(1), (3), (4); Memo 8-2 para. 32
- personal property, transitional rules, 337, *see also* Personal property
- power of, sale under deemed to be seizure, 183(10); Policy P-226
- property acquired by insurer in settlement of claim, 184(6)
- real property, additional credit, 193(1), (2), 257; Memo 19-2-3 paras. 102, Appendix; Memo 19-3-6, *see also* Real property: sale of
- rent to own, agreement, Policy P-164
- seized or repossessed property, 183(2), 183(7); Policy P-156R, P-175
- used goods, 176; Memo 400-3-6; TIB B-084

Sale-leaseback agreement, determining consideration, 153(4)

Sale-or-return, *see* Consignment sale

Sales agent, *see* Sales representative

Sales aid

- defined, for direct seller rules, 178.1; Memo 1-5
- defined, for network seller rules, 178(1); Info Sheet GI-052
- sale of, Info Sheet GI-023

Sales representative

- network seller rules
- • cancellation of GST registration, 242(2.3)
- • defined, 178(1)
- • joint election with network seller, 178(4)
- services to non-resident zero-rated, VI-V-5; Memo 4-5-3 paras. 23, 37–38, 90, 92
- whether acts as agent, Policy P-016

Sales suppression software, see Zapper software (or hardware)

Sales tax

- defined, for FST inventory rebate, 120(1)
- estimated, for FST new housing rebate, *see* Estimated federal sales tax
- federal, *see* Federal Sales Tax (FST)
- provincial, *see* Provinces and provincial law: sales tax
- rebate, *see* Federal Sales Tax (FST): inventory rebate

Sales tax harmonization agreement

- defined, 123(1)

Salesperson of financial instruments

- constitutes listed financial institution, 149(1)(a)(iii)

Salt, whether zero-rated, Memo 4-3 paras. 140–142

Salted

- fish, zero-rated, VI-III-1, VI-IV-8; Memo 4-4 para. 34; Info Sheet GI-049
- nuts, taxable, VI-III-1(g); Memo 4-3 para. 60; Info Sheet GI-021
- seeds, taxable, VI-III-1(g); Memo 4-3 para. 60; Info Sheet GI-021

Same class or kind

- meaning of, Policy P-221

Same-sex partner, see Common-law partner

Samples (direct seller rules), see Sales aid

Sand, constitutes mineral, 123(1)“mineral”

Sandwiches, prepared

- taxable, VI-III-1(o.2); Memo 4-3 paras. 110–113

Sanitary napkins, see Feminine hygiene product

Sapphires, see Jewellery

Saskatchewan, see also Provinces and provincial law

- Indian lands treated as reserves, *Treaty Land Entitlement (Saskatchewan) Remission Order*
- provincial government entities that pay no GST, 122 (Analysis); Memo 18-2 paras. 26–28

Satellite, see Telecommunications facility

Savings account, operation of, constitutes financial service, 123(1)“financial service”(b)

Scent, see Cosmetic

Schedules [located at end of *Excise Tax Act*]

- exempt supplies, Sch. V

- non-taxable importations, Sch. VII

- zero-rated supplies, Sch. VI

School, see also Charity; Public institution; Public sector body; Public service body

- authority, defined, 123(1)“school authority”; Memo 20-1
- board, included as school authority, 123(1)“school authority”; Memo 20-1
- bus services, exempt, V-III-5
- cafeteria
- • supplies by, exempt, V-III-12; *School Cafeteria Food and Beverage (GST/HST) Regulations*; Memo 20-5; TIB B-026
- • supplies to, exempt, V-III-14; Memo 20-5
- constitutes public institution or not, 123(1)“public institution”
- courses, *see* Educational services
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); Memo 17-7 para. 5
- exempt supplies, V-III; Memo 20-1, *see also* Educational services
- food services supplied to, exempt, V-III-14; Memo 20-5
- lease of personal property to student, exempt, V-III-15; Memo 20-1
- mandatory fees, exempt, V-III-7.1
- multiple capacities, apportionment of public service body rebate, 259(4.1), (7), (8)
- non-degree courses, whether exempt, V-III-16
- rebate for printed books, 259.1; Memo 13-4
- rebate of 68% of GST paid, 259(1)“specified percentage”(a), 259(3)(a); TIB B-025; Memo 500-4-3
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(iii)
- student council fees, exempt, V-III-7.1
- student residence, exemption from self-supply rule, 191(6); Memo 19-2-3 para. 49
- tuition fees, exempt, V-III-2; Memo 20-1

Sculpture, see Specified tangible personal property

Sea bed and seas around Canada, constitute Canada, 123(2); Policy P-152R

Search warrant, 290

Seasonal business, temporary cessation of filing, 238.1, TIB B-072

Seasonings, zero-rated as food, VI-III-1; Memo 4-3 para. 1

Seaweed, see Water: products grown in

Second language instruction, English or French, exempt, V-III-11; Memo 20-7

Second variant year

- defined, 236.5(1)(b)

Secondary school, see Educational services; School: authority

Secrecy

- CRA officials, 295
- solicitor-client privilege, 293

Secretary (officer of corporation or association), see also Officer

- authorized to sign documents, 279(a)
- liable to pay or remit tax for unincorporated body, 324

Topical Index

Section 325 avoidance planning

- defined, 285.03(1)
- penalty for, 285.03(2)

Section 325 avoidance transaction

- defined, 285.03(1)

Secured creditor, *see also* Security interest

- defined
 - for election for nil consideration, 156(1)
 - for garnishment rules, 123(1)
- garnishment of payment to, 317(3)
- interference with remittance of tax, 323.1 (draft)
- overridden by Revenu Canada
 - garnishment, 317(3)
 - tax collected and held in trust, 222(3)

Securities

- certificates, importation
 - no GST on importation, VII-10
 - no HST on bringing into participating province, X-I-17
- commission, filing fees, exempt, V-VI-20(g)
- custodial or nominee services in respect of, *see* Custodial service
- dealer or trader
 - constitutes listed financial institution, 149(1)(a)(iii)
 - required to provide information to investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(8)
- golf club, Policy P-098R

Security

- by CRA over GST collected, 222(3), (4); *Security Interest (GST/HST) Regulations*
- defined, *Interpretation Act* s. 35(1)
- for payment of tax
 - by non-resident, 240(6); Memo 2-6; Policy P-201
 - extends 10-year collection limitation period, 313(2.6)(b)
 - generally, 314
 - on importation of goods, 213.1
- retained out of any refund or rebate, 240(7)
- substituted for other security, 134; Policy P-115

Security interest

- assignment of, to third party, not a supply, 134; Policy P-122
- defined
 - for election for nil consideration, 156(1)
 - for garnishment rules, 123(1)
- overridden by CRA
 - garnishment, 317(3)
 - tax collected and held in trust, 222(3)
- transfer of, deemed not to be a supply, 134; Policy P-115, P-120, P-122

Seeders and planters, zero-rated, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(d); Memo 4.4 Schedule

Seeds

- coated with candy, chocolate, etc., taxable, VI-III-1(e); Memo 4-3 paras. 45–54
- evergreen, zero-rated, Policy P-240
- flax seed, zero-rated, VI-IV-3; Memo 4-4 para. 15

- flower, taxable, Memo 4-4 para. 11
- forage mixture, zero-rated, Memo 4-4 para. 13
- lawn, taxable, Memo 4-4 para. 11
- list of, Memo 4-4 Appendix; Info Sheet GI-107
- natural, whether zero-rated, VI-IV-2, Memo 4-4 paras. 9–16; Info Sheet GI-107
- pet food, not zero-rated, VI-IV-2; Memo 4-4 para. 9; Info Sheet GI-107
- quantities larger than ordinarily sold to consumers, Memo 4-4 para. 10
- salted, taxable, VI-III-1(g); Memo 4-3 para. 60; Info Sheet GI-021
- seed potatoes, zero-rated, Memo 4-4 para. 12
- snack mixtures, taxable, VI-III-1(i); Memo 4-3 paras. 66–70
- wild bird feed, not zero-rated, VI-IV-2; Memo 4-4 para. 9; Info Sheet GI-107

Seeing-eye dog, *see* Guide dog, supply of and training individual to use

Segregated fund, *see also* Distributed investment plan

Segregated fund (of an insurer)

- constitutes a listed financial institution, 149(1)(a)(vi)
- deemed to be a separate person, 131
- defined, 123(1)
- fiscal year of, 244.1
- HST rebates disallowed, 261.4(2)
- rebate for management and administrative services, 261.31(3)
 - deduction to insurer for amount credited, 234(5)

Seismic data

- generation and recording of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(o)

Seizure of property

- by credit union, effect of sale on small supplier threshold, Policy P-026
- for non-payment of tax, 321, 322; Memo 500-3-3
- from tax debtor by police, 320
- GST treatment of property seized, 183
- meaning of, Policy P-102
- notional input tax credit to creditor, 183(7); Policy P-156R
- power of sale, under deemed to be seizure, 183(10); Policy P-226
- solicitor-client privilege claim, 293
- under search warrant, 290(1), (5)

Select Luxury Items Tax Act

- compliance with required before refunds etc. paid, 229(2), 230(2), 238.1(2)(c)(iii), 263.02, 296(7)

Select product

- defined, for network seller rules, 178(1)

Selected investor

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)
- required to provide information to investment plan, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(5)–(7)

Selected listed financial institution, TIB B-083R, *see also* Investment plan

- assessment of interim net tax remittance or refund overpayment, 298(1)(b)

Selected listed financial institution (*cont'd*)

- • limitation period, 298(1)(a.1)
- attribution method for HST, *see* net tax adjustment for HST (below)
- automobile leasing cost, 235(1)B(a)
- central paymaster rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 21
- defined, 123(1), 225.2(1); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 9–15
- election by corporation in same group as selected LFI, 225.2(4)–(6)
- election to have manager file returns, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 53; Notice 260
- final remittance, 228(2.3)
- final return, 238(2.1)(b)
- group of, required to register if prescribed, 240(1.3), (1.4)
- HST rebate limitations, 261.5
- input tax credits on provincial portion of HST disallowed, 169(3)
- instalment calculation
 - • first fiscal year of being SLFI, 237(5)
 - • transitional for 1997, 363(2)
- instalments in transitional HST year, *New Harmonized Value-added Tax System Regulations* s. 58.1
- interim remittance, 228(2.1), (2.2); Memo 16-2 paras. 20–24
- interim return, 238(2.1)(a)
- investment plan. special rules and elections, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 47–55
- late remittance, interest, 280(1.1), (4.01); Memo 16-2 paras. 20–24
- net tax adjustment for HST, 225.2(2), (3); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 16–39
- no self-assessment of HST, 220.04; TIB B-XX5
- partnership with other persons, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 20
- prescribed, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 9–15
- rebates, HST restrictions, 261.5, 263.01
- remittance of HST, 228(2.1)–(2.4)
 - • late, interest, 280(1.1), (4.01); Memo 16-2 paras. 20–24
- required to register if prescribed, 240(1.2)–(1.4)
- requirement to register for GST/HST, 225.2(9)(c)
- returns, 238(2.1)
- special attribution method, 225.2

Selected motor vehicle

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Selected non-stratified investment plan

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)

Selected person

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(1)

Selected public service body, 259

- defined, 259(1)
- rebate, 259(3), (4); *Public Service Body Rebate (GST/HST) Regulations*; TIB B-025
- rebate of provincial portion of HST, 259(3)(b), 259(4)(b), 259(4.3)

Selected qualifying employer

- defined, 172.1(9)

Selected stratified investment plan

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 52(1)

Selector control device for disabled person, zero-rated, VI-II-8; Memo 4-2 para. 14

Self-assessment provisions

- drop-shipped goods, 217“imported taxable supply”(b), 219
- emission allowance, purchase of, 228(4)
- importation of services and intangible property, 219
- provincial portion of HST, TIB B-079, B-XX5
 - • assessment by CRA, 296(1)(b), 298(1)(d.1)
 - • goods brought into participating province, 220.05, 220.07
 - • goods purchased from unregistered non-resident, 220.06
 - • intangible personal property for use in HST province, 220.08
 - • service for use in HST province, 220.08
- real property purchased by registrant, 228(4); Memo 19-1 paras. 85–91
- residential property, *see* Self-Supply rules
- transitional (GST)
 - goods or services prepaid from September 1989 through August 1990, 337(6), 340.1
 - leases prepaid from September 1989 through August 1990, 340(2), 340.1
- transitional (HST), TIB B-077
 - • goods prepaid from October 24/96 through January 1997, 352(9), 355
 - • lease prepaid from October 24/96 through January 1997, 354(2), 355
 - • services prepaid from October 24/96 through January 1997, 352(10), 355

Self-contained domestic establishment

- defined, 123(1)
- meaning of, Policy P-090

Self-contained residence

- defined, for new residential housing rebate, 256.2(1)

Self-employed person

- home office expenses, ITC limitations, 170(1)(a.1); Memo 8-2 paras. 8–12
- no ITC for cost of residence unless primarily for business, 208(1)

Self-insured benefit arrangement

- Administrative Services Only contract, Policy P-136R

Self-supply rules, *see also* Appropriation of property; Capital property

- conversion of property to capital property, 196.1
- property repairs under insurance claim, Memo 17-16 para. 37; Policy P-014

Topical Index

Self-supply rules (*cont'd*)

- real property seized by creditor, 183(4)
- residential property (builder of residential complex uses for self or leases it out), 191; Memo 19-2-3
 - addition to multiple unit residential complex, 191(4)
 - communal religious organizations excluded, 191(6.1); Memo 19-2-3 para. 50
 - condominium agreement terminated, 191(2); Memo 19-2-3 paras. 33–34
 - conversion of property to residential use, 190(1); Memo 19-2-3 paras. 80–84
 - deemed in force before 1991, 121(5), V-I-14; Memo 19-2-1 para. 33
 - fair market value determination, Memo 19-2-3 paras. 35–46
 - ground leases, 191(3)(b)(i.1), 191(4)(b)(i.1)
 - Hutterite colonies excluded, 191(6.1); Memo 19-2-3 para. 50
 - land for exempt supply or mobile home, 190(3); Memo 19-2-3 paras. 64–67
 - land leased and building sold, 191(1)(b)(iii); Memo 19-2-3 paras. 29–32
 - multiple unit residential complex, 191(3)
 - no requirement to file Form 60, 228(4)
 - non-profit housing, Policy P-165R
 - personal use by builder, exception, 191(5); Memo 19-2-3 paras. 47–48
 - pre-closing occupancy arrangement, exclusion, 191(1)(b)
 - remote work site, 191 (7); Memo 19-2-3 paras. 51–58; Policy P-090
 - residential care facility, 191(3), 236.4; Info Sheet GI-050
 - residential condominium unit, 191(1), (2); Memo 19-2-3 paras. 33–34
 - residential trailer park, 190(4), (5); Memo 19-2-3 paras. 59–63
 - single unit residential complex, 191(1); Memo 19-2-3; Info Sheet GI-005
 - student residence, exception, 191(6); Memo 19-2-3 para. 49
 - subsidized housing, 191.1; Memo 19-2-3 para. 46

Seller, *see* Supplier

Semi-detached house

- as part of residential complex, 123(1)“residential complex”(b)(i)
- constitutes residential unit, 123(1)“residential unit”

Seminar, *see also* Place of amusement

- admission to university or college
 - by charity, exempt, V-V.1-1
 - by public institution, taxable, V-VI-2(m)
- offered by non-resident, *see* Performing artist: non-resident

Semi-precious stones, articles made of

- excise tax on, I-5(b); Memo 800-1

Sending by mail, *see* Mail

Sentencing, *see* Offences

Separate persons

- amalgamated corporation, whether deemed separate from predecessors, 271(a)
- branches of public service bodies, application to be, for small supplier threshold calculation, 129
- segregated fund of insurer, deemed to be, 131

- unincorporated organizations, application not to be, 130

Separate rebate applications for branches or divisions, 261(5)–(6)

Separate returns for branches or divisions, 239, 259(10)–(11)

Separate supplies, deemed, *see* Supply: separate

Series

- defined
 - for SLFI HST allocation rules, 225.3(1), 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(1), 6(2)(a)
 - for tax on supplies brought into a province, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 1(1)

Series (of a trust or corporation)

- allocation of expenses to, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 51
- defined
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)

Series of transactions

- general anti-avoidance rule, 274(3); TIB B-045

Service, *see also* Supply; Taxable supply

- acquisition for use in HST province, tax on, 220.08; TIB B-079, B-XX5
 - exclusions, X-II
- acquisition for use outside HST province, rebate, 261.3; TIB B-080
- administrative, deemed not financial service, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 4(2)(b)
- constitutes supply, 123(1)“supply”
- consulting, *see* Consulting
- contract, *see* Maintenance contract
- defined, 123(1); TIB B-090; Memo 27-3 para. 13
- expenses incurred in supply of, former 178
- exported, *see* Exports: services
- freight, *see* Freight transportation service
- HST on, *see* Harmonized Sales Tax
- imported, 217–220; Memo 300-9; TIB B-095
- installation, non-resident rebate, 252.41
- municipal, V-VI-21, V-VI-21.1, V-VI-22; Policy P-177R
- ongoing, allocation of consideration to billing period, 136.1(2)
- place of supply
 - GST (whether in/outside Canada), 142(1)(g), 142(2)(g)
 - not affected by subsequent billing periods, 136.1(2)(d)
 - HST, *see* Place of supply: province
- relating to medical devices, zero-rated, VI-II-18.1, VI-II-34; Memo 4-2 paras. 27, 28, 62
- transit, *see* Passenger transportation service
- transportation, *see* Freight transportation service; Passenger transportation service
- travel assistance, *see* Travel: assistance services

Service of documents, 333

Serviced lots

- infrastructure development by municipality for, Policy P-168R

Servings, *see* Single servings

Set-off

- of government employee's salary against tax owing, 277(1)(f)
- of rebate against tax to be remitted, 228(6)
- of refund or rebate against debts to Her Majesty, 318; Policy P-162
- of refund or rebate against net tax liability, 296(3)
- of refund or rebate against security to be posted by non-resident, 240(7)
- of refund or rebate against tax of another person, 228(7); *Offset of Taxes (GST/HST) Regulations*

Settlement

- insurance claim, subsequent use of property by insurer, 184(3)–(5)
- litigation claim, 182; Policy P-218R
- services, *see* Clearing and settlement services
- Tax Court appeal, 298(3)(b)

Settlers' effects

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-9

Settling property on a trust, 268

Settlor

- defined, V-I-9(1)

Several liability, *see* Joint and several (or solidary) liability

Severance of land

- from residential complex, Policy P-121
- sale taxable, V-I-9(2)(c); Memo 19-5 paras. 11–14

Sewerage system, installation and maintenance by municipality, exempt, V-VI-22

Shake and shingle

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)

Shampoo

- of hairdresser, no FST inventory rebate, 120(2.1)
- taxable, Memo 4-1 para. 10
- whether cosmetic, VI-II-1“cosmetic” (Analysis)

Share, *see also* Securities

- certificate
- • no GST on importation, VII-10
- • no HST on bringing into participating province, X-I-17
- constitutes equity security, 123(1)“equity security”
- entitling holder to access to facilities, constitutes membership, 123(1)“membership”
- of cooperative housing corporation, new housing rebate, 255; Memo 19-3-3
- • Ontario rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 45
- of related corporation, ITC on expenses relating to, 186(1), (3); Memo 8-6; Policy P-137

Sharecropping arrangements, rental of farmland zero-rated, VI-IV-9; Memo 4-4 para. 35; Memo 19-5 para. 56; Policy P-253

Shared portion

- of pension rebate amount, defined, 261.01(6)(a)

Shareholder, *see also* Corporation

- appropriation of property to, 172(2)

- benefit conferred on, 170(1)(c)(iii), 172(2), 173(1); Memo 8-2 para. 20; Memo 9-1, 9-2

Shark cartilage

- not zero-rated, Policy P-240

Sheep, zero-rated, VI-IV-1; Memo 4-4 para. 5

Shells, articles made of

- excise tax on, I-5(b); Memo 800-1

Sheltered workshop, *see also* Certified institution (employing disabled individuals in manufacturing)

- Veterans Affairs, supply of poppy or wreath exempt, V-VI-27

Sherbet, in single servings, taxable, VI-III-1(k); Memo 4-3 paras. 74–84

- whether packaged/sold in single servings, Policy P-213; Memo 4-3 paras. 77–84

Sheriff, *see* Bailiff

Shingles, *see* Shake and shingle

Ship or boat, *see also* Carrier; Conveyance

- charter by recreational fisherman, taxable, Memo 4-4 para. 3
- contract for construction or repair of
- • timing of tax liability, 168(3)(c)(ii)
- export by, evidence of, Memo 4-5-2 Appendix A.2.B
- ferry services, V-VIII-1, VI-VII-13; Memo 28-1
- fishing, zero-rated, VI-IV-1; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:2(1); Memo 4-4 Schedule; Info Sheet GI-049
- fuel supplied to international carrier, VI-V-2, 2.1; Memo 4-5-2 paras. 21–25; Policy P-006, P-076
- import of
- • valuation, *Value of Imported Goods (GST/HST) Regulations* s. 4–7; TIB B-031
- • whether taxable, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(f), (h)
- on-board property or service, *see* On-board charges
- supply to non-resident operating a, zero-rated, VI-V-2; Memo 4-5-2 paras. 21–23; Memo 4-5-3 paras. 27–31; Policy P-076

Shipment, *see also* Freight transportation service

- drop, *see* Drop shipment

Shipper

- declaration for zero-rated freight transportation service, Memo 28-2 Appendix
- defined, VI-VII-1(1); Memo 28-2 para. 19
- • gravel pit operators, Policy P-157; Memo 28-2 paras. 54–55
- effect of declaration that property would be exported when it is not, 221(3), (4)
- interline payments from one to another, VI-VII-1(2); Memo 28-2 paras. 44–62; Policy P-157
- international
- • corporation, deemed non-resident, 132(5)
- • freight transportation services zero-rated, VI-VII-6, 7, 11

Shipping charges, *see also* Carrier; Freight transportation service

- excluded from definition of “commercial service”, 123(1)“commercial service”(a); Policy P-151
- excluded from drop-shipment rules, 179(1)(d), 179(5)
- on certain non-GST-taxable importations, VII-3, 5

Topical Index

Shipping charges (*cont'd*)

- on certain non-HST-taxable bringing into HST province, X-I-12, 14

Shoes

- children's, provincial point-of-sale rebate, *see* Children's clothing

Short-term accommodation, *see also* Accommodation; Hotel

- defined, 123(1); Memo 19-2 paras. 15–18, 45–46; Memo 27-3 paras. 14–17
- non-resident rebate for tour package before 2018, 252.1
- credited by tour supplier, Memo 27-3
- supplied by charity for relief of poverty, exempt, V-V.1-5.2, V-VI-14
- supplied by public service body, whether exempt, V-V.1-1, V-VI-25(e), (f)

Show

- fund-raising, charity or political party, V-V.1-2, V-VI-2(m)(iii), V-VI-3, 18
- HST on admission, where sold before October 24/96, 356(5)

Shower seat designed for disabled individual, zero-rated, VI-II-20; Memo 4-2 para. 30

Showing GST on invoices, *see* Disclosure of tax on invoices

Shredders, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(iv.2)

Shunting services (trailers)

- zero-rated as freight transportation service, Memo 28-2 para. 23

Sickness insurance

- constitutes insurance policy, 123(1)“insurance policy”(b)
- for non-resident individual, zero-rated, VI-IX-2

Sidewalk

- repair or maintenance, exempt, V-VI-21.1(d)

Signatures on documents, for corporation, association, etc., 279

Signs (road or traffic)

- installing, replacing, repairing or removing, exempt, V-VI-21.1(a)

Silage

- bagger, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(e)(ix); Finance news release 93-039
- zero-rated, VI-IV-2; Memo 4-4 para. 9; Info Sheet GI-107

Silica

- included in definition of mineral, 123(1)“mineral”

Silver, *see* Precious metal

Simplified

- accounting for charities, 225.1; Info Sheet GI-066
- accounting for returnable beverage containers, 226(3)–(4)
- ceasing use of, 226(6)
- commencing use of, 226(7)
- accounting for small businesses, 227; Memo 600, 600-1, 600-4; TIB B-070
- late filing of election, Policy P-100R
- calculation of input tax credits, for small business, *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4; TIB B-070
- computation of charity rebate, 259(12)–(14); GST 600, 600-2

- GST returns, TIB B-072

Single consideration, *see* Combined supply

Single family home, *see* Single unit residential complex

Single servings

- administrative definition, Memo 4-3 paras. 28–34, 37–38, 42, 77–84, 89, 96–97
- baked goods, fewer than six, taxable, VI-III-1(m), (q)(ii); Memo 4-3 paras. 89, 96–97
- beverages, VI-III-1(n); Memo 4-3 paras. 27–34
- ice cream, frozen yoghurt, etc., taxable, VI-III-1(k); Memo 4-3 paras. 74–84
- pudding, taxable, VI-III-1(n); Memo 4-3 paras. 27–34

Single site in residential trailer park

- sale of taxable, Policy P-088

Single supply

- vs. multiple supply, 123(1)“supply”; Policy P-077R2; Memo 27-3 paras. 20–30
- farm equipment and accessories, Policy P-252; Info Sheet GI-051

Single ticket, *see* Continuous journey; Passenger transportation service

Single unit residential complex, *see also* Residential complex

- defined, 123(1), 254(1), 254.1(1), 256(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 41(1); Memo 19-2 paras. 47–48
- includes duplex, for new housing rebate purposes, 254(1), 254.1(1), 256(1); Memo 19-3 para. 7
- major addition to, whether construction of new complex, Memo 19-3-7 paras. 4–9; Policy P-153 (obsolete)
- new housing rebate, 121, 254–256, 256.2, *see also* New housing rebate
- reacquired by builder after sale, V-I-4(b)
- self-supply by builder, 191(1)
- supply exempt, V-I-2, 3, 4; Memo 19-2-1 paras. 26–39

Site in residential trailer park

- sale of taxable, Policy P-088

Situated in Canada

- meaning of, Policy P-169R

Six or more, packages of, *see* Single servings

Skin cream, *see* Cosmetic

Slide show, *see* Place of amusement

Small business, *see also* Small supplier

- simplified accounting, 227(1); Memo 600-4; TIB B-070
- simplified input tax credit calculation, 227(4.2); *Streamlined Accounting (GST/HST) Regulations* ss. 21.1–21.4
- transitional credit for, 346, 347; Memo 200-9

Small supplier, 148, 148.1; Memo 2-2, *see also* Registration (for GST/HST)

- becoming a registrant, 171(1), (2), 251(1); TIB B-041; Policy P-018R, *see also* Becoming a registrant
- branches or divisions, threshold, Memo 2-4 paras. 7–12
- calculation of threshold, 148(1), (2); Memo 2-2 paras. 17–21
- cancellation of registration on request, 242(2)
- ceasing to be a registrant, 171(3), (4), 251(2)
- charities, \$175,000 gross revenue threshold, 148.1
- credit union, supplies of seized property, Policy P-026

Small supplier (*cont'd*)

- defined, 123(1), 148, 148.1; Memo 2-2
- inclusion of zero-rated financial services in calculation, Policy P-035
- division, *see* Small supplier division
- no tax on taxable supplies by (other than real property), 166
- registration not required, 240(1)(a); TIB B-041; Memo 2-1, 2-2
- registration permitted, 240(3); Memo 2-3
- taxi business, required to register, *see* Taxi operator

Small supplier division, Memo 2-4 paras. 13–18

- becoming, 129(6), 129(7)
- change in use rules
- capital property, 129.1(7)
- non-capital property, 129.1(4), 129.1(5)
- defined, 129(1)
- designation as, 129(3)
- input tax credits, restrictions, 129.1(2)
- revocation of designation, 129(4), 129(5)
- supply by, 129.1(1)

Smoked fish, zero-rated, VI-III-1, VI-IV-8; Memo 4-4 para. 34; Info Sheet GI-049

Snack foods and snack mixtures

- not exempt in school cafeteria, V-III-12; *School Cafeteria Food and Beverages (GST/HST) Regulations* s. 3(c); Memo 20-5
- taxable, VI-III-1(f), (i), (l); Memo 4-3 paras. 55–70, 85–86; Policy P-241; Info Sheet GI-021

Snow clearing service, by municipality

- exempt, V-VI-21, V-VI-21.1(b); Policy P-177R

Snuff, *see* Tobacco

Social Insurance Number

- obligation to provide to CRA, 277(1)(d); *Social Insurance Number Disclosure Regulations*

Social worker

- services exempt, V-II-7.2

Society, *see also* Unincorporated organization

- constitutes person, 123(1)“person”
- residence in a province, 132.1(1)(b)
- residence in Canada, 132(1)(b)
- service on, 333(1)(c)

Sod, taxable, Memo 4-4 para. 2

Soda

- crackers, VI-III-1(m); Memo 4-3 para. 94
- drinks, *see* Carbonated beverages
- fountain, Memo 4-3 para. 18
- water, taxable, VI-III-1(c); Memo 4-3 paras. 17–18

Soft drinks, *see also* Carbonated beverages

- bottles, *see* Containers and coverings: returnable containers

Software

- carrier media
- valuation of, *see* valuation of carrier media (below)
- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

- importation of, 217“imported taxable supply”(c), TIB B-037R; Policy P-150
- maintenance contracts, TIB B-090
- sales suppression, *see* Zapper software (or hardware)
- supply to non-resident, VI-V-10; Memo 4-5-3 para. 106
- used in business in Canada, 217“imported taxable supply”(c.1)
- valuation of carrier media
- for FST rebate, *Federal Sales Tax Inventory Rebate Regulations* s. 4(a)B(ii); TIB B-047
- on importation, 215; *Value of Imported Goods (GST/HST) Regulations* s. 8; TIB B-031
- zapper, *see* Zapper software (or hardware)

Software products

- defined, *Federal Sales Tax Inventory Rebate Regulations* s. 2

Softwood lumber

- export charge, Memo 800-4

Soil or soil mixture

- not zero-rated as fertilizer, VI-IV-5; Memo 4-4 paras. 18, 31

Soil, taxable, Memo 4-4 para. 2

Solar panels

- feeding into electrical grid, Info Sheet GI-122

Solar power

- generation or evaluation of, right to use land deemed not a supply, 162(2)(d)

Sold in single servings

- meaning of, Policy P-213

Soliciting orders for supply by or to non-resident

- service zero-rated, VI-V-5; Memo 4-5-3 paras. 23, 37–38, 90, 92

Soliciting orders in Canada

- non-resident, registration, 240(3)(b), (4)

Solicitor, *see* Lawyer

Solicitor-client privilege, 293, *see also* Lawyer

Sound, device for converting to light signals for hearing-impaired person, zero-rated, VI-II-7; Memo 4-2 paras. 12, 13

Sound and light show, *see* Place of amusement

Special attribution method

- financial institutions, HST calculations, 225.2

Special Import Measures Act

- communication of information relating to, 295(4)(b)
- duties added to base for GST, 215(1)(b)

Special measures for accounting for GST, 227, 259(12)–(14); Memo 600; TIB B-070

Special Quick Method

- calculation for public service bodies, 227(1); *Streamlined Accounting (GST/HST) Regulations* ss. 19–21; Memo 600-2

Specified amount

- re patronage dividends, *see also* Patronage dividend
- defined, 233(1)
- retroactive reduction in tax base on, when patronage dividend paid, 233(2)
- re transitional credit for small business

Topical Index

Specified amount (*cont'd*)

- defined, 346(2), 347(2)
- to be refunded or rebated to registrant, 346(1), 347(1)

Specified arm's length supply

- defined, for importation of service from foreign branch, 217

Specified beverage retailer

- defined, for returnable containers, 226(1)

Specified business

- defined, for imported supplies between branches, 220(2)(b)

Specified Canadian recipient, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)

Specified class

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(2)

Specified Crown agent

- capital real property of, 209(2)
- deemed to be prescribed government organization, *Public Service Body Rebate (GST/HST) Regulations* s. 2.1
- defined, 123(1)
- exclusion from rule re capital property of governments, 200(4)
- joint venture election permitted, 273(1.1)
- prescribed, *Streamlined Accounting (GST/HST) Regulations*

Specified derivative supply

- defined, for importation of service from foreign branch, 217

Specified distribution platform, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)

Specified energy

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
- for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 26
- included in "specified property or service" for Ontario/BC HST ITC recapture, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(e)
- amount of inclusion, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(3)
- exception where used for roadway, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(2)(a)

Specified extent

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Specified facility operator

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 19(1)

Specified financial service

- defined, for importation of service from foreign branch, 217

Specified gaming machine supply

- defined, 188.1(1)

Specified housing supply

- defined, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 1
- election for simplified reporting, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 8.1; Notice 294
- penalty for failing to report amount, *Electronic Filing and Provision of Information (GST/HST) Regulations* ss. 8, 11

Specified importer

- defined, 178.8(5)

Specified investor

- defined
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16(1), 47(1)(a)
- for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 6(2)(b), 16(1)

Specified item

- defined, for regulations on interprovincial movements, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 6

Specified location

- defined, for HST place of supply rules
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2

Specified member (of a closely related group)

- defined, 156(1); Memo 14-5 paras. 4-6
- election for nil consideration on supplies between, 156(2)

Specified method (for ITC allocation of financial institution)

- defined, 141.02(1)

Specified motor vehicle, *see also* Automobile; Motor vehicle

- collection of HST by provincial licensing office, 220.05(2)(a), 220.06(3)(a), 220.07(4)(a), 220.09(2); TIB B-XX5
- collection of tax by provincial motor vehicle offices, *Specified Motor Vehicle (GST/HST) Regulations* s. 3; TIB B-XX5
- defined, 123(1)
- prescribed value, *Specified Motor Vehicle (GST/HST) Regulations* s. 2
- registered in a province, place of supply deemed to be in that province, *New Harmonized Value-added Tax System Regulations* s. 33.1; Info Sheet GI-119
- tax on bringing into HST province, TIB B-079, B-XX5
- exemption from HST, X-I-24
- from non-HST province, 220.05(1)B(a) [History], 220.05(2)(a)
- from outside Canada, 220.07(1)(a), 220.07(3)(a)
- from unregistered non-resident, 220.06(1)B(a), 220.06(3)(a)

Specified non-arm's length supply

- defined, for importation of service from foreign branch, 217

Specified non-resident supplier, *see also* Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.1(1)

Specified number of remaining lease payments

- defined, 153(4.2)

Specified number (of residential complexes required to be reported)

- defined, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 12

Specified number (of residential complexes required to be reported) (*cont'd*)

- penalty for failure to report, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 13

Specified parking area

- defined, V-VI-1
- exemption for hospital parking, V-V.1-7, V-VI-25.1

Specified partnership

- closely related to other partnership or corporation, 156(1.1)
- for closely related corporations election, defined, 156(1)
- for selected listed financial institutions, 225.2(8) [repealed — see Qualifying partnership]

Specified pension entity

- defined, for pension plan expenses, 172.1(1)
- election by, 172.1(4); Notice 281

Specified percentage

- for public service body rebate
 - defined, 259(1)
 - rebate of, 259(3)(a), 259(4)(a)
- for selected listed financial institutions
 - defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 44

Specified person

- defined
 - for disclosure on notices of objection, 301(1)
 - for imported supplies between branches, 220(2)(a)
 - for printed books rebate, 259.1; *Federal Book Rebate (GST/HST) Regulations*; Memo 13-4
 - for two-year input tax credit limitation, 225(4.1)

Specified pre-implementation date

- defined, 348

Specified production energy

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(1)
- excluded from specified energy, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(3)

Specified professional

- defined, for approving medical devices, VI-II-1

Specified property, see also Specified property or service

- re certified institution rules
 - defined, 230.2(1), III-XIV-1
- re federal sales tax
 - defined, for transitional rule re prepaid supplies to consumers, 337(8)
- tax where consideration due or paid before September 1990, 337(7)
- re printed books rebate
 - defined, 259.1(1)
- re Quick Method
 - defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(1)
- re streamlined accounting methods
 - defined, *Streamlined Accounting (GST/HST) Regulations* ss. 15(1), 19(1)

Specified property or service

- defined
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
 - for Ontario/BC ITC recapture rules, 236.01(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28

Specified provincial input tax credit

- defined, for Ontario/BC ITC recapture rules, 236.01(1); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 29
- recapture of, 236.01(2)

Specified provincial percentage

- defined, 259(1); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)
- rebate of, 259(3)(b), 259(4)(b), 259(4.3)(e)(ii)

Specified provincial tax

- defined, *Specified Motor Vehicle (GST/HST) Regulations* s. 1

Specified recipient, see also Non-resident e-commerce supplier (e.g., Netflix, AirBNB)

- defined, 211.22(1)

Specified registrant

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(1)

Specified research energy

- defined, for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(1)
- excluded from specified energy, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(3)

Specified resource

- defined
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- for pension plan deemed-supply rules, 172.1(1)

Specified return

- defined, *Electronic Filing and Provision of Information (GST/HST) Regulations* s. 1

Specified salary and wages

- defined
 - for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)
 - for Ontario/BC ITC recapture rules, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(1)
- excluded from specified energy, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 31(3)

Specified service

- for HST management services rebate
 - defined, 261.31(1)
 - rebate of provincial portion of HST, 261.31(2); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 21.1
- of designated charity
 - defined, 178.7(1)
- taxable, V-V.1-1(d.1)

Topical Index

Specified share

- defined, *Closely Related Corporations Regulations* s. 2

Specified supply

- charities
- calculation of net tax for charities on, 225.1(2)A(a), 225.1(2)B(b)
- defined, 225.1(1); *Streamlined Accounting (GST/HST) Regulations* s. 15(1), 19(1)
- importations
- defined, 178.8(1)
- non-resident e-commerce
- defined, 211.1(1)
- registered pension plan
- defined, 172.1(1)

Specified tangible personal property, Memo 400-3-6

- defined, 123(1)
- importation of, whether taxable, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(g)
- prescribed amounts in respect of, *Specified Tangible Personal Property (GST/HST) Regulations*; TIB B-027
- seized or repossessed, 183(5)–(6)
- used
- defined, 123(1)“used tangible personal property”

Specified tax rate

- defined, *Taxes, Duties and Fees (GST/HST) Regulations* s. 2(1)

Specified time

- defined, for temporary recapture of ITC for large businesses, *New Harmonized Value-added Tax System Regulations*, No. 2 s. 26

Specified total revenue

- defined, for export distribution centres, 273.1(1)

Specified transaction

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16(1)

Specified year

- defined
- for importation of service from foreign branch, 217
- for SLFIs, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Speech

- impairment, communication device for telephone, VI-II-2; Memo 4-2 para. 1
- therapy services
- exemption for, V-II-7(h)
- practitioner of, V-II-1“practitioner”

Speech-language pathologist

- constitutes practitioner, V-II-1“practitioner”
- services exempt, V-II-7(h)

Sperm, human, zero-rated, VI-I-5; Memo 4-1 para. 15

Spices, zero-rated, VI-III-1

Spinal brace, zero-rated, VI-II-23; Memo 4-2 para. 39

Spirits, *see* Alcoholic beverages

Splint

- zero-rated as medical device, VI-II-23; Memo 4-2 para. 39

Sponsor (of convention), Memo 27-2

- defined, 123(1); Policy P-095; Memo 1-5; Memo 27-2 paras. 20–26
- determination of percentage of non-resident attendees, Policy P-095; Memo 27-2 paras. 33–36
- foreign convention, rebate of tax paid, 252.4(1); Info Sheet GI-029; Memo 27-2 paras. 57–66
- rebate credited by organizer, 252.4(2); Memo 27-2 paras. 79–86; Info Sheet GI-031
- supply by, to non-resident, non-taxable, 167.2, 189.2; Memo 27-2 paras. 49–56, 101–106

Sponsorship of public service or non-profit activities

- when deemed not to be a supply, 135

Sports, *see* Club; Recreation

Spouse, *see also* Common-law partner

- Canadian diplomat or Canadian Forces member, deemed resident in Canada, 132(1)(d)
- former, defined to include former common-law spouse, 123(1)
- transfer of property to
- farmland, for estate planning purposes, Policy P-109
- joint liability for transferor’s tax, 325

Squabs

- zero-rated, VI-IV-1; Memo 4-4 para. 5

Squatter’s rights

- transfer of real property to resolve, Policy P-178

Stamps

- for philatelic value, *see* Specified tangible personal property
- for postal use, *see* Mail

Standardized accounting (within CRA), TIB B-100; Info Sheet GI-024

Standards testing by government bodies, taxable, 146(a), V-VI-21

Standing frame (Standing equipment), *see* Prone boards

Standing therapy

- device for, zero-rated, VI-II-41

Startup costs, eligible for input tax credits, 141.1(3); Policy P-019R

Startup credit, *see* Transitional Rules (GST): transitional credit for small businesses

Stated price net of rebate transferred to builder

- GST, Memo 19-3-1-1, 19-3-1-2
- HST (British Columbia), Info Sheets GI-086, GI-130
- HST (NB, NL), Info Sheet GI-191
- HST (Ontario), Info Sheet GI-085
- HST (PEI), Info Sheets GI-147, GI-148

Statement as to use of real property

- effect of incorrect statement that sale is exempt, 194

Statement of account

- constitutes invoice, 123(1)“invoice”
- constitutes record, 123(1)“record”

Statistics Act

- disclosure of information by official in accordance with, 295(5)(m)

Status

- defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2

Stay of proceedings

- while prosecution underway, 327(4)

Steam, *see* Continuous supply (electricity, gas, etc.)

Stevedoring

- zero-rated as freight transportation service, Memo 28-2 paras. 24–25

Stock, *see* Corporation; Share

Stockbroker, *see* Investment dealer

Stockings

- surgical support or anti-embolic, zero-rated as medical device, VI-II-35; Memo 4-2 para. 51

Stones

- semi-precious, articles made of
- excise tax on, I-5(b); Memo 800-1
- taxable, Memo 4-4 para. 2

Stop International Tax Evasion Program, *see* Informant payments (for leads on international tax evasion)

Stop-loss

- coverage by insurer for self-insured benefit arrangement, Policy P-136R

Stopover

- defined
- GST (zero-rated transportation), VI-VII-1(1); Memo 28-3 paras. 12–17
- HST (province of supply of transportation), *New Harmonized Value-added Tax System Regulations* ss. 21–22; Memo 28-3 paras. 12–17
- effect on zero-rating for international travel, VI-VII-2, 3; Memo 28-3 paras. 39–41

Storage

- goods passing through HST province, 220.03; TIB B-XX5
- goods removed from HST province after paying HST, rebate, 261.1(2); TIB B-080

Storage charges

- cargo container for non-resident, zero-rated, VI-V-6.2; Memo 4-5-3 paras. 44–45
- excluded from drop-shipment rules, 179(1)(d), 179(5)
- natural gas to be exported, zero-rated, VI-V-15.3; Policy P-074
- whether part of cost of recovering property, Policy P-175

Storing goods, *see* Storage charges

Stove, *see* Appliance: kitchen

Straddle plant

- defined, 123(1)
- exchange of gas at, no GST, 153(6)
- recovery of gas at, VI-V-15(c), VI-V-15.1(a)(iii)(B), VI-V-15.3(c)(ii)(B)

Straddling transactions, *see* Transitional Rules

Stratified investment plan, *see also* Investment plan

- allocation of expenses to a series, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 51

- application to use particular methods for SLFI percentages, 225.3
- defined, for SLFI HST allocation rules, 225.3(1), 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(1), 6(2)(a); *New Harmonized Value-added Tax System Regulations*, No. 2, s. 1
- election for real-time calculation, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 49(1)
- election to have 225.4(3) not apply, 225.4(6)
- financial institution's percentage, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 29, 30, 33

Straw, zero-rated, VI-IV-3; Memo 4-4 para. 15

Streamlined accounting, 227; *Streamlined Accounting (GST/HST) Regulations*; Memo 600-4; TIB B-028, B-070, *see also* Rebate: special quick method; Simplified

- revocation of election in HST transitional year, 363.2; *New Harmonized Value-added Tax System Regulations* s. 58

Street, *see* Road

Stud services

- horse owned for, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(j)
- taxable, Memo 4-4 para. 3

Student residence

- exception to self-supply rules, 191(6); Memo 19-2-3 para. 49
- long-term rentals exempt, V-I-6, V-VI-25
- rebate for new rental housing, 256.2(3.3), (3.4)
- short-term rentals taxable, V-VI-25(e)

Students, exempt supplies to, V-III, *see also* Educational services

Stumpage fees

- no tax on, 162(1)

Subcontracting

- freight services, zero-rated, VI-VII-11; Memo 28-2 paras. 44–62; Policy P-157

Subcontractor

- residence for at remote work site, exception to self-supply, 191(7)(b)(i)(B); Memo 19-2-3 paras. 51–58

Subdivided land

- exemption on sale, V-I-9(2)(c); Memo 19-5 paras. 11–14

Subjacent land

- constitutes part of residential complex, 123(1)“residential complex”

Sublease

- entered into before August 8, 1989, transitional rule, 340(6)(b)
- residential (land or building), *see* Residential sub-lease

Subscriber (under RESP)

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)

Subscription, *see* Database subscription; Magazine; Newsletter; Newspaper; Offering memorandum

Subscription Agent

- considered supplier of imported publications, Policy P-185R

Subscription price

- defined, 336(6)

Topical Index

Subsequent lease

- defined, 153(4.3)

Subsidiary, *see* Corporation; Qualifying subsidiary; Winding-up of corporation

Subsidized housing

- calculation of tax on self-supply rules, 191.1

Subsidy, *see* Funding by government

Substantial alteration of property

- defined, for export distribution centres, 273.1(1)

Substantial completion, *see* Substantially completed

Substantial renovation, *see* Renovation: substantial

Substantially all, *see* All or substantially all

Substantially completed

- construction, repair, etc. of real property or ship
- • deemed to be, under transitional rule, 339(c)
- • tax payable when, 168(3)(c)
- manufacture and assembly of mobile home, Policy P-223
- meaning of, Memo 19-2-3 para. 11; Policy P-223
- new housing rebate due when, 254–256, 256.2
- property deemed, for multiple unit residential complex, 191(9)
- tax payable by builder under self-supply rules when, 191

Substantiating claim for input tax credit

- documentation requirements, 169(4), 223(2); *Input Tax Credit Information (GST/HST) Regulations*; Memo 8-4

Substitution of security, Policy P-115

Succession of property on death, 267, *see also* Executor of estate

Sue for tax remitted, right of supplier to, 224

Sufferance warehouse services, zero-rated, VI-VII-13; Memo 28-2 paras. 100–103; TIB B-055

Sugar

- beets, zero-rated, VI-IV-3; Memo 4-4 para. 15
- cane, zero-rated, VI-IV-3; Memo 4-4 para. 15
- coated fruits, seeds, nuts and popcorn, taxable, VI-III-1(e); Memo 4-3 paras. 45–54
- zero-rated, as food, VI-III-1

Suggested retail price

- defined, for direct seller rules, 178.1; Memo 1-5

Suing

- for collecting tax, prohibited, 224.1

Suite, *see* Hotel

Summary conviction, *see* Offences

Summer camp, *see* Camp

Sunset provision

- HST regulations, 277.1(3)

Superintendent

- defined, 123(1)

Supervision of children, *see* Child care; Day camp, exempt

Supervision of impaired person, *see* Respite care

Supplement, *see* Dietary supplements, taxable

Supplier, *see also* Recipient; Supply

- cannot be sued for collecting tax, 224.1

- defined, 123(1); Memo 3-1 para. 23
 - first, of a tour package, 163(3)“first supplier”
 - issuing invoice, triggers tax liability, 152(1)(a), 168(1)
 - rebate provided by, to consumer, 181.1; Memo 300-7-6
 - registration requirements, *see* Registration (for GST/HST)
 - required to collect tax, 221(1), (2); Memo 3-1 paras. 23–34
 - right to sue recipient for tax remitted, 224
 - small, *see* Small supplier
- Supply**, Memo 300, *see also* Taxable supply
- activities deemed not to be
 - • gift certificate, issue of, 181.2; Policy P-202
 - • natural resource royalties, 162; Policy P-105R, P-110R
 - • services of agent to undisclosed principal, 177(1) [repealed], 177(1.1) [repealed]
 - • services of joint venture operator to co-venturer, 273(1)(c)
 - • sponsorship of public service activities, 135
 - • transfer of property on amalgamation, 271(c)
 - • transfer of property on wind-up of subsidiary, 272(b)
 - • transfer of security interest, 134; Policy P-115, P-120, P-122
 - activities deemed to be, 123(1)“supply” (Related Provisions); Memo 3-1 paras. 81–103
 - • appropriation of property as capital property, 196.1
 - • appropriation of property for personal use, 172(1)
 - • benefit conferred on employee, 173(1)
 - • benefit conferred on shareholder, 172(2), 173(1)
 - • ceasing to be registrant, 171(3)(a)(i)
 - • change in use of capital property, *see* Change in use of capital property
 - • conversion of non-capital property to capital property, 196.1
 - • distributing trust property to beneficiaries, 269
 - • insurer using property received in settlement of claim, 184(3)
 - • placing of a bet, 187
 - • settling property on a trust, 268(a)
 - • transfer between permanent establishments, 132(4), 220; Memo 300-9; TIB B-095
 - • using seized or repossessed property, 183(4), (5)(a), (6)(a)(i)
 - after 1990, transitional provisions, 336–347
 - agreement deemed to be, 133
 - artists, on behalf of, 177(2); *Artists’ Representatives (GST/HST) Regulations*; TIB B-009
 - before release, deemed made outside Canada, 144
 - between permanent establishments, 132(4), 220; Memo 300-9 paras. 14–16; TIB B-095
 - business assets, of, 167(1), (1.1); Memo 14-4
 - by agent for undisclosed principal, 177(1) [repealed], 177(1.1) [repealed]
 - by governments and municipalities, 146, V-VI
 - by non-resident, 143, 180
 - by small supplier that is not registered, 166
 - capital property, *see* Capital property
 - combined with other supply, *see* Combined supply
 - completed, timing of tax liability, 168(3), Memo 300-6-11
 - • GST transitional rule, 337(10)
 - • HST transitional rule, 352(12); TIB B-077
 - consideration for, *see* Consideration
 - continuous, *see* Continuous supply (electricity, gas, etc.)
 - deemed, *see* activities deemed to be (above)

Supply (*cont'd*)

- defined, 123(1)
- • payment for damage to rental vehicle, Policy P-225
- exempt, 123(1)“exempt supply”, Sch. V, *see also* Exempt supplies
- free, to promote another activity, 141.01(4); Memo 8-3 paras. 29–30
- in course of commercial activities, *see* Input tax credit; Use: in commercial activities
- incidental, 138, *see also* Incidental supply
- lease or rental, *see* Lease (or license)
- made in Canada, 142(1), 143
- made outside Canada, not taxed, 142(2), 143, 144, 165(1)
- membership, of, *see* Membership
- mixed, *see* Combined supply
- multiple vs. single, Policy P-077R2
- nominal consideration, for, *see* Nominal consideration, supply for
- not at arm’s length, 155
- person to whom made, constitutes recipient, 123(1)“recipient”
- place of, *see* Place of supply
- prepaid, to consumers, transitional rules, 337(7), (8)
- property, *see* Personal property; Property; Real property
- release of right to sue is not supply, Policy P-218R
- rental, *see* Lease (or license)
- sale, *see* Sale
- seized or repossessed property, of, 183(2); Policy P-175
- separate, deemed
 - • exempt multiple unit residential complex and taxable addition, 136(3)
 - • residential complex and other real property, 136(2)
 - • returnable beverage container, 226(2)
 - • tax return preparation and tax refund discount, 158(b)
 - • tour package, taxable and non-taxable portions, 163(2)
- service, *see* Service
- single vs. multiple, *see* Single supply
- taxable, *see* Taxable supply
- together with other supply, meaning of, Policy P-160R
- when constitutes taxable supply, 123(1)“taxable supply”
- zero-rated, 123(1)“zero-rated supply”, 165(3), Sch. VI, *see also* Zero-rated supplies

Support capital

- defined, for imported supplies between branches, 220(1)

Support mechanisms for mobile homes, Policy P-070R

Support resource

- defined, for imported supplies between branches, 220(1)

Support service

- provided by computer, place of supply for HST
- • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 32

Supporting documentation (for input tax credit)

- defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2; Memo 8-4 paras. 15, 33
- information required on, 169(4); *Input Tax Credit Information (GST/HST) Regulations*; Memo 8-4 paras. 18–33

Surety (under construction bond)

- defined, 184.1(2)
- limitation on input tax credits, 184.1(2)(d)

Surety bond, *see* Construction: bond

Surgeon, *see* Medical

Surgical equipment or supplies

- institutional health care service, exempt, V-II-1“institutional health care service”(d), V-II-2

Surgical prosthesis

- exempt when supplied in health care facility, V-II-1“institutional health care service”(b)
- zero-rated, VI-II-25, 26; Memo 4-2 paras. 43, 44

Surgical stockings, zero-rated, VI-II-35; Memo 4-2 para. 51

Suspended sentence

- not permitted when minimum punishment provided, 331

Swap

- of inventory between registrants, 153(3)
- of land, 153(3); Memo 19-5 paras. 71–75

Sweetened baked goods, taxable, VI-III-1(m); Memo 4-3 paras. 87–94

Sweetened ice waters, taxable, VI-III-1(j); Memo 4-3 paras. 71–73

Sweetening agents

- coated or treated fruits, nuts, seeds or popcorn, taxable, VI-III-1(e); Memo 4-3 paras. 45–54
- filling or coating
 - • baked goods with, in quantities less than six, taxable, VI-III-1(m); Memo 4-3 paras. 87–94
 - • bread products without, zero-rated, VI-III-1(m); Memo 4-3 para. 94
 - • meaning of, Memo 4-3 paras. 90–91
- zero-rated, VI-III-1

Swine, zero-rated, VI-IV-1; Memo 4-4 para. 5

Symbolic consideration, *see* Nominal consideration, supply for

Synagogue, *see* Charity

Syringe, for insulin, zero-rated, VI-II-21; Memo 4-2 para. 31

Syrup-coated or -treated fruits, nuts, seeds or popcorn, taxable, VI-III-1(e); Memo 4-3 paras. 45–54

System

- accounting, separate records maintained, 129(3)(b)

T

TAN, *see* Tax adjustment note

TFSA

- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(iv.1)
- defined
 - • for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
 - • for financial services definition, *Financial Services and Financial Institutions (GST/HST) Regulations* s. 2(2)
 - • for HST place of supply rules

Topical Index

TFSA (*cont'd*)

- • • after April 2010, *New Harmonized Value-added Tax System Regulations* s. 2
- trustee services, whether HST applies
- after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30

TLOPA, *see* Time Limits and Other Periods Act (COVID-19)

Tablets, urinary-sugar or urinary-ketone testing, zero-rated, VI-II-29; Memo 4-2 para. 47

Takeover fees

- deemed used in commercial activity (so input tax credit available), 186(2); Memo 8-6 paras. 17–26
- whether accounts receivable of target corporation used in commercial activity, Policy P-013

Talking book

- rebate on purchase by public service body, 259.1(2)(b); Memo 13-4

Tampons, *see* Feminine hygiene product

Tangible personal property, *see also* Goods; Personal property; Property; Specified tangible personal property; Supply

- continuous freight movement of, *see* Freight transportation service
- defined, for Division IV.1, 220.01
- defined to include money, for zero-rated export rules, VI-VII-1(1)
- destroying or discarding for non-resident, service zero-rated, VI-V-19; Memo 4-5-3 para. 79
- drop-shipped, 179
- self-assessment requirement, 217“imported taxable supply”(b), 219
- export of
 - supply made outside Canada, not taxed, 142(2)(a), (b); Policy P-078R
 - zero-rated, VI-V-1, 12; Memo 4-5-2
- installed for non-resident supplier, rebate, 252.41
- lease of, *see* Lease (or license)
- personal property defined, 123(1)
- place of supply, 142(1)(a), (b), 142(2)(a), (b), 143
- place of supply for HST, IX-II
- rebate to non-resident business for purchase of, 252(1)
- service relating to
 - HST place of supply after April 2010, *New Harmonized Value-added Tax System Regulations* ss. 15, 16, 29
 - whether supply made in Canada, 142(1)(b), 142(2)(b)
 - whether supply zero-rated, VI-V-7(e); Memo 4-5-3 paras. 14–19, 21–22
- situated in Canada
 - meaning of, Policy P-169R
- sold at duty-free shop, zero-rated, VI-V-11; Memo 4-5-2 paras. 34–36
- sold to duty-free shop, zero-rated, VI-V-16; Memo 4-5-2 paras. 34, 37–38
- specified, *see* Specified tangible personal property
- supply by non-resident, 180
- used, defined, 123(1)“used tangible personal property”
- used specified, defined, 123(1)“used tangible personal property”

Tapes and disks, *see* Audio-cassette supplied with publication; Computer carrier media

Tariff items, *see* Customs Tariff

Tarts, taxable where packaged less than six, VI-III-1(m); Memo 4-3 paras. 87, 89, 93, 96, 137

Taverns

- supplies of food taxable, VI-III-1(q); Memo 4-3 paras. 136–139

Tax, *see also* Net tax

- audit, *see* Audit by Canada Revenue Agency
- avoidance, *see* General anti-avoidance rule
- collected or deemed collected, included in net tax, 225(1)
- collection of, *see* Collection of tax
- Court, *see* Tax Court
- debt to Her Majesty, 313(1.1)
- defined, 123(1)
 - re duties and fees, *Taxes, Duties and Fees (GST/HST) Regulations* s. 2(1)
- department, *see* Revenue Canada
- failure to pay, *see* Offences; Penalties
- fraction
 - after March 1997, *see* Basic tax content
 - defined
 - before April 1997, 123(1)
 - for coupon rules, 181(1)
 - for manufacturer’s rebate, 181.1(e)
 - 4/104, 12/112 or other factor for employee benefits, 173(1)(d)(vi)(B); Memo 9-1 paras. 40–41, Appendix C; Memo 9-2 para. 57, Appendix C
- imposition of, *see* Imposition of tax (charging provisions)
- incorrectly charged
 - input tax credit for, 296(2.1), 296(4.1) [repealed]
 - rebate of, 261
- municipal, exempt, V-VI-21
- seizure of property for failure to pay, 183(10)
 - redemption, 183(10.1), Policy P-198
- paid, credit for, *see* Input tax credit
- paid in error
 - input tax credit for, 296(2.1), 296(4.1) [repealed]
 - rebate of, 261
- paid or payable
 - defined, *Input Tax Credit Information (GST/HST) Regulations* s. 2
- rate of, *see* Rate
- rebate discounter or tax refund discounter, 158; Memo 17-10
- return preparation and transmission, not a telecommunication service, TIB B-090
- when payable, 168, *see also* Time: tax payable

Tax adjustment note

- to transfer expenses from pension plan to employer, 232.01(3), 232.02(2); TIB B-XX4; Notice 261

Tax adjustment transfer election

- to transfer investment plan’s net tax adjustments to manager, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 55; Notice 260

Tax advisor

- penalty for misrepresentation by, 285.1

Tax amount

- defined, for information return for financial institutions, 273.2(1)

Tax benefit

- defined
- • for tax-debt avoidance penalty, 285.03(1), 285.1(1)

Tax Court of Canada

- appeal to
- • after filing notice of objection, 302, 306–309
- • determination of tax status on importation, 216(4)
- • restrictions on
- • • where insufficient detail on notice of objection, 306.1(1)
- • • where right to object or appeal waived, 306.1(2)
- costs awarded against taxpayer, become tax debt, 313(4)
- defined, 123(1)
- extension of time by, to file notice of objection, 304
- extension of time to appeal, 305

Tax credit, *see* Input tax credit

Tax credit amount (for ITC allocation of financial institution)

- defined, 141.02(1)

Tax credit rate (for ITC allocation of financial institution)

- defined, 141.02(1)

Tax debt

- action to commence, 10-year limitation period, 313(2.1)–(2.8)
- collection of, *see* Collection of tax
- defined, 313(1)
- recoverable by the Crown, 313(1.1)

Tax informant program, *see* Informant payments (for leads on international tax evasion)

Tax paid or payable, *see* Tax: paid or payable

Tax rate

- federal (GST), 165(1), 212
- New Brunswick, *New Harmonized Value-added Tax System Regulations* s. 33.4
- Newfoundland & Labrador, *New Harmonized Value-added Tax System Regulations* s. 33.5
- Nova Scotia, *New Harmonized Value-added Tax System Regulations* s. 33.6(2)
- Ontario, Sch. VIII
- Prince Edward Island, *New Harmonized Value-added Tax System Regulations* s. 33.3(3)

Tax recovery rate

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(4)
- defined, for pension plan rebate, 261.01(1); TIB B-XX4

Tax-extra or tax-inclusive pricing

- assessment choice by CRA, Policy P-118R
- requirement to disclose, 223(1), (1.1)
- suing for unpaid tax, 224
- where invoice silent, Policy P-116

Tax-free, *see* Exempt supplies; Non-taxable; Zero-rated supplies

Tax-Free Savings Account, *see* TFSA

Tax-free savings plan, *see* TFSA

Tax-inclusive pricing, *see* Tax-extra or tax-inclusive pricing

Tax-paid goods

- defined, 120(1)
- FST inventory rebate for, 120(3)
- items removed from, no rebate, Policy P-127

Tax-relieved supply

- defined, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 2

Taxable benefit, *see* Benefit

Taxable percentage (of a tour package), 163(3)

Taxable portion (of a tour package), 163(3)

Taxable service (telecommunications and telecommunications programming)

- defined, for repeal of Parts II.1 and II.2, 117(1)
- no tax after 1990, transitional rules, 117(2), (3)

Taxable supply, Memo 3-1 paras. 64–69, *see also* Commercial activity; Supply

- activities deemed not to be, *see also* Supply
- • sale of capital personal property not used in commercial activities, 200(3)
- • sale of passenger vehicle or aircraft not used exclusively in commercial activities, 203(3)
- activities deemed to be, or supply deemed made, *see also* Supply
- • appropriation of real property by individual, 190(2)(c)
- • ceasing to use automobile or aircraft exclusively in commercial activities, 203(2)(a)
- • election by public service body in respect of real property, 211(2), (4)
- • forfeiture of deposit or other amount, 182
- • payment of rebate by manufacturer, 181.1; Memo 300-7-6
- • self-supply by builder of residential property, 191(1)–(4)
- deemed to be at nil consideration, upon election within corporate group, 156(2); Memo 14-5
- defined, 123(1); Memo 3-1 paras. 64–69
- release of right to sue is not taxable supply, Policy P-218R
- tax on, 165(1)

Taxation area (Canada and continental USA)

- air travel within, not zero-rated, VI-VII-3; Memo 28-3 para. 41
- defined, VI-VII-1(1); Memo 28-3 paras. 18–19

Taxation year, *see also* Fiscal period; Fiscal year; *Income Tax Act* provisions and terms incorporated by reference; Reporting period

- defined, 123(1)
- election for fiscal year to be, 244(2)

Taxi, *see also* Taxi operator

- excluded from recapture of Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(2)(f)

Taxi business, *see also* Taxi operator

- defined, 123(1)

Taxi operator

- becoming a registrant for other activities, 171.1(2)
- ceasing to be registrant for other activities, 171.1(3), 242(2.1)
- registration for other business activities, 240(3.1), 241(2)

Topical Index

Taxi operator (*cont'd*)

- required to register, 240(1.1); Memo 2-1 para. 2
- transitional credit for small supplier, 347; Memo 200-9 paras. 20–24
- unregistered for other activities, 171.1(1), 241(2)
- variation of registration to exclude other activities, 242(2.1), 242(3)

Taxidermy, Info Sheet GI-047

Taxing statute

- defined, for importation of service from foreign branch, 217

Taxpayer Relief (formerly Fairness)

- waiver of interest and penalty, 281.1; Memo 16-3
- voluntary disclosures, Memo 16-5; Information Circular 00-1R5
- wash transactions, Memo 16-3-1

Tea

- dispensed, taxable, VI-III-1(o.4); Memo 4-3 para. 120

Technical Information Bulletins, *see* “Technical Information Bulletins” tab (Binder P4)

- index of, Memo 1-3

Technical institute, *see also* Vocational school

- rebate for printed books, 259.1; Memo 13-4
- whether public college, 123(1)“public college”; Memo 20-2

Teeth, *see* Dental

Telecommunication service, *see also* Telephone

- defined, 123(1), *Interpretation Act* s. 35(1); Memo 4-5-3 para. 85; TIB B-090
- HST place of supply rules
 - after April 2010, IX-VIII; *New Harmonized Value-added Tax System Regulations* s. 31
- Internet access, TIB B-090
- 1-900 and 1-976 calls, place of supply for HST
 - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 31
- place of supply (in or outside Canada)
 - billing location determined, 142.1(1)
 - facility or instrument ordinarily in Canada, 142(1)(e) [repealed]
 - facility or instrument ordinarily outside Canada, 142(2)(e) [repealed]
 - two-out-of-three rule, 142.1(2)
- recapture of Ontario/BC HST ITCs [until 2021], *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(f), (g), 28(2)(c)–(e), (g)
- supplied between municipal entities, taxable, V-VI-28(f)
- supplied to non-resident, zero-rated, VI-V-7(h), VI-V-22; Memo 4-5-3 paras. 83–86
- voice telephony, TIB B-090
- whether taxable, *see* place of supply (above)
- zero-rated where supplied to unregistered non-resident telecom company, VI-V-22.1; Memo 4-5-3 para. 84

Telecommunications

- defined, *Interpretation Act* s. 35(1)

Telecommunications channel

- access to, recapture of Ontario/BC HST ITCs, 236.01; *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(1)(g), 28(2)(c)–(e), (g)

- dedicated, place of supply for HST, 136.4(2), IX-VIII-3
- defined, 136.4(1)
- place of supply
 - GST (whether in/outside Canada), 142.1
 - HST (whether in a participating province), IX-VIII-2

Telecommunications facility

- defined, 123(1); Memo 4-5-3 para. 86; TIB B-090

Telefile

- filing by telephone, Memo 7-5 paras. 25–26

Telegram, constitutes a record, 123(1)“record”

Telegraph

- cables, oceanic, supply to non-resident for laying or repair, VI-V-2(c); Memo 4-5-2 para. 21(c)
- communication device for disabled person, VI-II-2; Memo 4-2 para. 1

Telephone, *see also* Telecommunication service

- business, separate ITC allocation required, *Streamlined Accounting (GST/HST) Regulations* s. 21(2)
- coin-operated, calculation of tax, 165.1(1)
- communication device for disabled person, VI-II-2; Memo 4-2 para. 31
- directory, “Government Directory” tab (Binder C1)
- disclosure of GST applicable, 223(1); *Disclosure of Tax (GST/HST) Regulations* s. 2(2)
- equipment, *see* Telecommunications facility
- sales to Indians, documentation required, Info Sheet GI-127
- service, *see* Telecommunication service
- 1-900 and 1-976 calls, place of supply for HST
 - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 31
 - before May 2010, *Place of Supply (GST/HST) Regulations* s. 9

Television

- advertising, *see* Advertising
- decoder, for the hearing-impaired, zero-rated, VI-II-2; Memo 4-2 para. 1
- tax on telecommunication programming (cable television), repealed, 117

Temporary cessation of filing, 238.1, TIB B-072

Temporary importation

- conveyances, Policy P-024R
- foreign rental vehicles
 - imported by Canadian residents
 - resident outside Canada at least 48 hours, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations*, s. 3(m)
 - resident not outside Canada at least 48 hours, partial tax, 215(2); *Value of Imported Goods (GST/HST) Regulations*, s. 15
 - HST, 212.1(2)(a), *New Harmonized Value-added Tax System Regulations*, s. 6.1
- imported by non-residents, VII-1; *Non-residents’ Temporary Importation of Baggage and Conveyances Regulations*
- goods from United States or Mexico
 - no GST on importation, VII-1
 - no HST on bringing into participating province, X-I-8
- service on, zero-rated, VI-V-4

Temporary importation (*cont'd*)

- valuation of, *Value of Imported Goods (GST/HST) Regulations* s. 3; TIB B-031

Temporary Importation Regulations

- no tax on importation of certain goods described in, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(i)

Temporary member

- defined, for election between related corporations, 156(1); Memo 14-5 paras. 14–16

Temporary recapture of ITCs, *see* Recapture of input tax credits

Tenant, *see also* Lease (or license)

- supply to by builder, *see* Self-supply rules

Tenant inducement, *see* Lease (or license): inducement

Termination, *see also* Cancellation

- contract, fee paid, 182; Policy P-218R
- of commercial activity, things done deemed in course of commercial activity, 141.1(3)
- of continuous journey, defined, VI-VII-1(1), *New Harmonized Value-added Tax System Regulations* s. 20; Memo 28-3 para. 20
- of registration, *see* Ceasing to be a registrant

Territorial government, application of GST, 122; TIB B-006; Memo 18-2

Testamentary trust

- defined, 123(1)

Testing service

- goods imported for, *Goods Imported for Certification Remission Order*
- provided to non-resident, whether zero-rated, VI-V-21; Memo 4-5-3 para. 81
- taxable, 146(a), V-VI-21

Testing strips

- blood or urinary, zero-rated, VI-II-29; Memo 4-2 para. 47
- blood-coagulation, zero-rated, VI-II-29.1(b)

Theatre, *see* Place of amusement

Therapist, *see* Health care services, exempt

Therapy

- neuromuscular stimulation, device for, zero-rated, VI-II-41
- service, *see* Health care services, exempt: therapy
- standing stimulation, device for, zero-rated, VI-II-41

Third party

- demand, *see* Garnishment (of amounts payable to tax debtor)
- penalty for misrepresentation by, 285.1
- policyholder for group insurance, Policy P-161 (obsolete), P-182R
- remittance of tax by, Policy P-131R

Third-party demand, *see* Garnishment (of amounts payable to tax debtor)

Threshold amount, *see also* Dollar amounts in legislation and regulations

- defined
- for filing frequency, 249
- for non-resident e-commerce, 211.12(1)

- for public service body rebate, *Public Service Body Rebate (GST/HST) Regulations* s. 6
- for streamlined input tax credit method, *Streamlined Accounting (GST/HST) Regulations* s. 21.1
- for election to file annually, 249(1); Memo 500-2-1
- for election to file quarterly, 249(2); Memo 500-2-1

Threshold period

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 15(3)

Ticket, *see also* Admission; Lottery; Prizes; Travel agent

- single, for international travel, VI-VII-1(1)“continuous journey”; Memo 28-3 paras. 3–6, 15
- used as coupon for discount, 181(1)

Tillage equipment, zero-rated, VI-IV-10, *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(c); Memo 4-4 Schedule

Tim Horton’s rule

- point of sale rebate for prepared food up to \$4, 234(4); Info Sheet GI-065; *Deduction for Provincial Rebate (GST/HST) Regulations* Sch. 1, s. 11

Timber resource

- processing of, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(g), (p)

Timberland

- place of extraction constitutes permanent establishment, 123(1)“permanent establishment”(a)(ii)

Time, *see also* Interest; Penalties

- assessment, for, 298
- consideration deemed due, 152
- extension of, for filing notice of objection or appeal, 303–305
- limits, *see* Limitation period
- reassessment, for, 298
- tax collected to be remitted, 228, 280
- tax payable, 168; Memo 300-6
- agreement in writing, 152(1)(c); Memo 300-6-4
- combined supplies, 168(8); Memo 300-6-16
- consignment sales, 168(3); Memo 300-6-9
- construction contracts, 168(2), (7); Memo 300-6-13; Memo 19-1 paras. 72–80, 92–97
- continuous supplies, 168(4); Memo 300-6-6
- deposits, 168(9); Memo 300-6-8; Memo 19-1 paras. 66–71
- general rule, 168(1); Memo 300-6-1
- goods brought into HST province, 220.05(2)
- holdbacks, 168(7); Memo 300-6-14; Memo 19-1 paras. 81–84
- override rule, 168(3); Memo 300-6-11
- partial payments, 168(2); Memo 300-6-7
- real property, 168(5); Memo 300-6-5; Memo 19-1 paras. 59–84, 92–97
- supply completed, 168(3); Memo 300-6-11
- value not ascertainable, 168(6); Memo 300-6-15

Time Limits and Other Periods Act (COVID-19), *see* s. 298 (Notes)

Timeshares, Memo 19-2-4 paras. 19–21; Policy P-064 (obsolete)

- excluded from non-resident rebate, 123(1)“short-term accommodation”(b)(i)

Topical Index

Timing, *see* Time: tax payable

Tips and gratuities

- not taxed where voluntary, 153 (Q & A)

Tissue, human, zero-rated, VI-II-25

Title to property

- information or certificate exempt, V-VI-20(e)(i)

Tobacco, *see also* Excisable goods

- constitutes excisable goods, 123(1)“excisable goods”
- excise taxes on, Sch. II; Memo 800-1
- excluded from non-resident business rebate for goods exported, 252(1)(a)
- export of, tax on, Memo 800-4
- inventory tax, 29–34 [repealed]
- leaves, whether zero-rated, VI-IV-7; Memo 4-4 para. 33
- manufactured, imported by mail, taxable, VII-7; *Mail and Courier Imports (GST/HST) Regulations* s. 3(a); *Courier Imports Remission Order* s. 2“goods”(a); *Postal Imports Remission Order* s. 2“goods”(a)
- not eligible for public service body rebate, rules, *Public Service Body Rebate (GST/HST) Regulations* s. 4(1)(e); TIB B-025
- products, exported in bond, zero-rated, VI-V-3; Memo 4-5-2 paras. 26, 27

Toilet articles, *see* Cosmetic

Toilet seat designed for disabled individual, zero-rated, VI-II-20; Memo 4-2 para. 30

Toll-free telephone lines

- excluded from recapture of Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(2)(c)

Tolls, exempt, V-VIII; Memo 28-1

- international ferry, zero-rated, VI-VII-14; Memo 28-1 paras. 2–52

Tools, jigs, molds, dies and fixtures

- mechanics’ tools, *see* Apprentice mechanics’ tools
- supplied to non-resident, zero-rated, VI-V-14; Memo 4-5-2 paras. 51–52

Toothpaste or tooth powder, *see* Cosmetic

Toronto

- municipal land transfer tax, not included in consideration for GST/HST, *Taxes, Duties and Fees (GST/HST) Regulations* s. 3(a)(i.1)

Toronto Pan American Games, *see* Pan American Games and Parapan American Games

Tort

- payment for, not a supply, Policy P-218R

Tortoise shell, articles made of

- excise tax on, I-5(b); Memo 800-1

Total A amounts

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Total B amounts

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Total F amounts

- defined, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 42(1)

Total gross revenue

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 16(1)

Total participating provinces unit value

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(4)(a)

Total tax charged in respect of a property or service

- defined, 259(1)“non-creditable tax charged”

Total tax recovery rate election, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 43

Total threshold amount

- defined, *Streamlined Accounting (GST/HST) Regulations* s. 2(3)

Tour, *see also* Tour guide service; Tour operator; Tour package

- excluded from municipal transit service, V-VI-1

Tour guide service, 163(3)“tour package”

Tour operator, Memo 27-3; Memo 28-3

- rebate of GST paid in error, Memo 28-3 paras. 48–49; Policy P-037
- unregistered, accommodation rebate before 2018, 252.1(3); Info Sheet GI-033

Tour package, Memo 27-1

- defined, 163(3), 252.4(0.1); Memo 27-1 paras. 3–10; Info Sheets GI-032, GI-044
- non-taxable portion zero-rated, VI-VI-1; Memo 27-1 para. 46
- provincially taxable portion, 163(2.1)
- taxable and non-taxable portions, 163(2); Memo 27-1 paras. 41–46

Tourism, Memo 27

- board, *see* Para-municipal organization
- literature
 - no GST on importation, VII-3
 - no HST on bringing into participating province, X-I-12

Tourist literature, no tax on importation, VII-3

Tourist rebate, 252–252.2, *see also* Non-resident: rebate

Tourists’ baggage

- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-3

Tournament, *see* Competitive event

Tow truck operators, *see* Towing service

Towing service

- zero-rated as interline freight transportation service, Memo 28-2 para. 26

Town or township, *see* Municipality

Tracheostomy supplies, zero-rated as medical devices, VI-II-5.2; Memo 4-2 para. 10

Tractor, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(a)

Trade, adventure in the nature of, *see* Adventure in the nature of trade

Trade accreditation, courses exempt, V-III-6, 8; Memo 20-4

Trade-in (of used property)

- defined, for HST transitional rule for vehicles, 354.1(b)
- input tax credit to dealer, 176(1) [repealed]; TIB B-084
- reduces consideration of new property, 153(4), (5); TIB B-084
- vehicle leased in HST province before April 1997, 354.1

Trade name

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; Memo 4-5-3 para. 106
- used in business in Canada, 217“imported taxable supply”(c.1)

Trade secret

- supplied to non-resident, zero-rated, 142(2)(c), VI-V-10; Memo 4-5-3 para. 106
- used in business in Canada, 217“imported taxable supply”(c.1)

Trade union

- constitutes a person, 123(1)“person”
- deemed resident in a province, 132.1(1)(c)
- deemed resident in Canada, 132(1)(c)
- exemption for membership dues, 189; Memo 400-3-7
- exemption for supplies from or to labour organization, V-VI-26
- payment to employer for worker’s time spent on union business, non-taxable, 164.2

Trademark

- supply by public service body of use of, deemed not to be a supply, 135(b)
- supply to non-resident, zero-rated, 142(2)(c), VI-V-10; Memo 4-5-3 para. 106
- used in business in Canada, 217“imported taxable supply”(c.1)

Trader or dealer in financial instruments or money

- constitutes listed financial institution, 149(1)(a)(iii)

Traffic lights

- installing, replacing, repairing or removing, exempt, V-VI-21.1(a)

Trail mix

- taxable, VI-III-1(i); Memo 4-3 para. 70

Trailer

- agricultural, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(iv.1)
- commission servicing fees, Policy P-119
- excluded from definition of mobile home, 123(1)
- lease of land for, V-I-7(b); Memo 19-2-2 para. 16
- park
 - defined, 123(1); Memo 19-2 para. 52
 - residential, *see* Residential trailer park
 - right to use, 163(3)“tour package”
- travel, *see* Travel: trailer

Train, *see* Passenger transportation service; Railway

Training

- courses, *see* Educational services; Vocational school
- of individual to use guide dog, zero-rated, VI-II-33; Memo 4-2 para. 49

- provided for non-resident businesses, zero-rated, VI-V-18; Memo 4-5-3 paras. 73–78, Memo 20-8
- provided outside Canada, whether taxable, 217“imported taxable supply”(a)(ii)
- to cope with disability or disorder, VI-II-14, 15

Training service

- defined, V-II-15

Transaction

- avoidance, for general anti-avoidance rule, 274(3); TIB B-045
- defined
 - for section 325 avoidance planning, 285.03(1)
- includes arrangement or event
 - for general anti-avoidance rule, 274(1)“transaction”
 - for importation of service from foreign branch, 217“transaction”
- with related non-residents, disclosure, 294

Transfer, *see also* Sale; Supply

- constitutes supply, 123(1)“supply”
- of farmland to related person and self as joint tenants, Policy P-109
- of money, constitutes financial service, 123(1)“financial service”(a)
- of ownership, *see* Ownership, transfer of
- of possession, *see* Possession
- of property
 - between permanent establishments of a person, 132(4), 220
 - not at arm’s length, joint liability for transferor’s tax owing, 325
 - on satisfaction of debt, Policy P-120
 - under agreement of sale, constitutes sale, 123(1)“sale”
- of security interest, not a supply, 134; Policy P-115, P-120, P-122
- payment, whether a supply, Memo 18-4

Transferee corporations

- defined, 156(1)“temporary member”(f)(i)

Transit, *see also* Passenger transportation service

- authority defined, V-VI-1“transit authority”
- goods in, not subject to HST, 220.03; TIB B-XX5
- services exempt, V-VI-24

Transit pass

- exempt as service, V-VI-1“municipal transit service”

Transitional rules (6% to 5% rate)

- funerals (prepaid), Info Sheet GI-040

Transitional rules (7% to 6% rate)

- funerals (prepaid), Info Sheet GI-016
- rate reduction, 165(1) (History); Info Sheet GI-013

Transitional rules (BC withdrawal from HST, 2013), *see* British Columbia: withdrawal from HST

Transitional rules (Federal Sales Tax 1990–1991), 117–121

Transitional rules (GST, 1991), 336–347; TIB B-001; Memo 500-6-6, *see also* Transitional rules (FST); Transitional rules (HST)

- funeral arrangements, 344

Topical Index

Transitional rules (HST, 1997) in Atlantic provinces, 348–363.2; TIB B-077

- funeral arrangements, 360

Transitional rules (HST, 2010) in Ontario and BC, *New Harmonized Value-added Tax System Regulations* ss. 38–55; *New Harmonized Value-added Tax System Regulations, No. 2*, ss. 48–58

- funeral services, NHRs s. 47; Info Sheet GI-074

Transitional rules (HST, 2013) in PEI, *New Harmonized Value-added Tax System Regulations* [NHRs] ss. 58.2–58.45

- funerals, NHRs s. 58.29; Info Sheet GI-142

Transitional rules (HST, 2016, for NB and NL rate increases), *New Harmonized Value-added Tax System Regulations* ss. 33.4–33.5 (History)

- consequential amendments, *New Harmonized Value-added Tax System Regulations* ss. 58.48–58.57

Transitional rules (HST, 2016, for PEI rate increase), *New Harmonized Value-added Tax System Regulations* s. 33.3(3) (History)

- consequential amendments, *New Harmonized Value-added Tax System Regulations* ss. 58.57–58.62

Transitional rules (HST, BC withdrawal, 2013), *see* British Columbia: withdrawal from HST

Transitional rules (HST, Nova Scotia, 2025), *New Harmonized Value-added Tax System Regulations* s. 33.6(2)

Transmission of electrical power

- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(f)

Transmission of telecommunication service

- effect on place of supply
- • GST, 142.1(2)

Transportation, *see also* Freight transportation service; Passenger transportation service

- pass, transitional rules, *see* Pass, transportation
- place of supply, for HST, *New Harmonized Value-added Tax System Regulations* ss. 21–22; Memo 28-3 paras. 60–64
- rebate program, 68.4; Memo 800-1 paras. 21–23
- services
 - in Canada, zero-rated as part of international travel, VI-VII-2, 3; Memo 28-3 paras. 13–16, 38–47; Policy P-037
 - made outside Canada, not taxed, 217“imported taxable supply”(a)(v)
 - zero-rated, VI-VII; Memo 28-2, 28-3
- tour package, 163
- transitional rules
 - GST, 342, 343
 - HST, 358, 359; TIB B-077

Travel, *see also* Passenger transportation service

- agent, *see* Travel agent
- allowances, paid to employee, partner or volunteer, 174; Policy P-075R
- assistance services provided to non-resident tour operator, Policy P-144 (obsolete)
- compensation for, to amateur performer or competitor, V-VI-11
- international, zero-rated, VI-VII-2, 3, 4, 5; Memo 28-3 paras. 38–47
- services, zero-rated, *see* Tour package
- trailer, *see also* Residential trailer park

- excluded from definition of mobile home, 123(1)
- lease of land for, V-I-7(b); Memo 19-2-2 para. 16
- whether mobile home, residential unit or residential complex, Policy P-104R

Travel agent

- commission on zero-rated travel, zero-rated, VI-VII-5.1
- service of issuing, delivering etc., ticket
- • zero-rated, VI-VII-5

Traveller’s cheque, constitutes money, 123(1)“money”

Travellers’ exemptions, VII-1

- adjustment to 48-hour exemption, VII-1.2

Traveller’s tobacco

- GST on importation, VII-1.1

Treasurer, *see also* Officer

- authorized to sign documents, 279(a)
- liable to pay or remit tax for unincorporated body, 324

Treatment, *see* Health care services, exempt; Medical: devices

Trees, *see also* Vegetation

- taxable, Memo 4-4 para. 2

Trial goods, no FST inventory rebate, Policy P-127

Tribunal, *see* Court

Trophy

- awarded outside Canada or participating provinces
- • no GST on importation, VII-2
- • no HST on bringing into participating province, X-I-11
- imported for award in Canada, no tax, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(k)

Trotting horse-race, bets on pari-mutuel system exempt, V-VI-5.2

Truck, *see also* Motor vehicle

- rented, temporary importation of by Canadian resident, calculation of tax, *Value of Imported Goods (GST/HST) Regulations* s. 15:A(a)(i)

Truck terminal

- operation of, qualifies for joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(q)

Trucking, *see* Carrier; Dump truck operator; Freight transportation service

Trust, *see also* Estate; Trustee

- acquisition of property as residence for beneficiary, 190(1)(f)(ii)
- appropriation of property for beneficiary, 172(2)
- associated with another person, 127(3)(b)
- bare, *see* Bare trust
- beneficiaries, *see* Beneficiary
- clearance certificate, 270
- company
 - • list of GST status of products and services, TIB B-057
 - • remittance over \$10,000 required to be made electronically through, 278(3)(c); Memo 7-5 para. 35
- constitutes a person, 123(1)“person”
- contribution of property to (settlement) deemed supply for income tax proceeds, 268
- deemed, when tax collected, 222(1), (3)
- defined, 130.1(a) (certain Quebec arrangements)

Trust (cont'd)

- distribution of property by, deemed supply for income tax proceeds, 269
- interest in, constitutes financial instrument, 123(1)“financial instrument”(d)
- *inter vivos*, *see* *Inter vivos* trust
- non-resident
- whether required to self-assess financial institution HST, 217.1(1)(b)(iv); *Financial Services and Financial Institutions (GST/HST) Regulations* s. 5
- partner of partnership, ITC for purchases relating to partnership, 272.1(2)(b)
- personal, *see* Personal trust
- registration of, Memo 2-1 para. 14(e)
- restriction on ITCs where property leased to beneficiary, 170(1)(c)(iv); Memo 8-2 para. 20
- sale of real property by, when exempt, V-I-9
- segregated fund of insurer deemed to be, 131
- tax collected deemed held in, 222(1), (3)
- testamentary, *see* Testamentary trust

Trust company, *see also* Financial institution; Listed financial institution

- constitutes financial institution, 149(1)(a)(iii)
- financial institution's percentage, for HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 26
- GST treatment of products and services, TIB B-057; Memo 17-2

Trustee

- corporation authorized to offer services as (trust company), 149(1)(a)(ii)
- in bankruptcy, *see* Bankruptcy
- liable for obligations of trust, 267.1(2), (3)
- services taxable
 - not financial services, 123(1)“financial service”(q), (t)
 - place of supply of services for HST
 - after April 2010, *New Harmonized Value-added Tax System Regulations* s. 30
 - provided on bankruptcy, 265(1)(a)
- whether an “officer”, 123(1)“office”(c)

Tuition fees, exempt, V-III-2, V-III-6, V-III-7, V-III-8, V-III-11, V-III-16; Memo 20-1, 20-2, 20-3, *see also* Educational services

Tunnel

- construction of, to link Canada and USA, supplies to international authority zero-rated, VI-VIII-2; Memo 18-3 paras. 19–22

Turkeys, zero-rated, VI-IV-1; Memo 4-4 para. 5

Tutoring, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; Memo 20-6; TIB B-014

Two out of three rule

- for determining whether telecommunication service taxable, 142.1(2)

U

Uber

- treated as taxi, 123(1)“taxi business”; Info Sheet GI-196

Ultimate recipient

- defined, re buying groups, 178.6(1); Memo 1-5

Ultrasound services, *see* Radiological services

Unaccompanied child

- supervision of
 - excluded from child-care exemption, V-IV-1
 - takes HST status of travel service, IX-VI-4(b)
 - takes status of zero-rated travel service, VI-VII-4(b)

Unbottled water, *see* Water

Uncertainty as to amount of GST, 168(6); Memo 300-6-15

Underprivileged individuals

- classes or activities for, exempt, V-VI-12
- institutional care for, exempt, V-IV-2
- recreational camp for, exempt, V-VI-13

Underused Housing Tax Act

- compliance with required before refunds etc. paid, 229(2), 230(2), 238.1(2)(c)(iii), 263.02, 296(7)

Underwriting

- constitutes exempt financial service, 123(1)“financial service”(h)
- zero-rated, when provided to non-resident, VI-IX-1(e)

Undisclosed principal, 177(1) [repealed], (1.1) [repealed]

Undivided interest

- in property transferred by tax debtor, fair market value, 325(1.1)

Undue delay in issuing invoice, 152(1)(b)

Unincorporated organization, *see also* Association

- application to be deemed a branch, 130; Memo 2-4 paras. 21–24
- assessment of binding on each representative, 299(3.1)
- compliance by, 324
- election to be considered same person, 130
- execution of documents for, 279(a)
- obligations of officers and members, 324
- residence of
 - in a province, 132(1)(b)
 - in Canada, 132(1)(b)
- service of notice on, how done, 333(1)(c)
- when a person, 123(1)“person”; Memo 2-1 paras. 14(g), 15; Memo 2-4 para. 20
- who constitutes an officer of, 123(1)“officer”

Unintelligible provision, 123(1)“basic tax content”, 363(2)

Union, *see* Credit union; Trade union

Unit

- defined, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 1
- for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(1)
- for investment plan HST rules re non-residents, 225.4(2); *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* ss. 1(1), 6(2)(a)

Topical Index

Unit trust, *see also* Distributed investment plan

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 1(2)
- constitutes listed financial institution, 149(1)(a)(ix), 149(5)(a)(xii)

United Nations

- publications of
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-1

United States, *see also* Foreign government

- air travel to, not zero-rated, VI-VII-1(1)“taxation area”, VI-VII-3(a); Memo 28-3 para. 41
- based in Newfoundland, *American Bases in Newfoundland Remission Order, 1990*
- bridge or tunnel to, supplies for construction of zero-rated, VI-VIII-2
- courier import up to \$40 from, no tax on importation, VII-7.01
- currency, transactions in, 159; Memo 3-6
- joint projects with Canadian government, *Joint Canada-United States Government Projects Remission Order*
- temporary importations from
- no GST on importation, VII-1
- no HST on bringing into participating province, X-I-8
- university in, whether a “university”, Memo 20-3
- visiting forces, *Visiting Forces (Part IX of the Excise Tax Act) Remission Order*

University, *see also* Charity; Educational services; Public institution; Public sector body; Public service body

- athletic fees (mandatory), exempt, V-III-7.1; Memo 20-3
- constitutes public institution or not, 123(1)“public institution”
- constitutes public sector body, 123(1)“public sector body”
- constitutes public service body, 123(1)“public service body”
- courses, V-III; Memo 20-3
- diploma or degree, exempt, V-III-7
- non-degree, program of two or more courses, exempt, V-III-16
- not exempt under general exemption for charities, V-VI-2(1), (m)
- professional or trade accreditation, exempt, V-III-6
- second language instruction, V-III-11
- vocational, exempt, V-III-8
- defined, 123(1); Memo 20-3
- excluded from definition of *de minimis* financial institution, 149(4.1)(a)(i); Memo 17-7 para. 5
- exempt supplies, V-III, *see also* Educational services
- food services supplied to, exempt, V-III-14; Memo 20-5
- mandatory fees, exempt, V-III-7.1; Memo 20-3
- meal plan, exempt, V-III-13; Memo 20-5
- multiple capacities, apportionment of public service body rebate, 259(4.1), (7), (8)
- real property supplied by, V-VI-25
- rebate for printed books, 259.1; Memo 13-4
- rebate of 67% of GST paid, 259(1)“specified percentage”(d), 259(3)(a); TIB B-025; Memo 500-4-3
- rebate of percentage of provincial portion of HST paid, 259(1)“specified provincial percentage”, 259(3)(b); *Public Service Body Rebate (GST/HST) Regulations* s. 5(c)(iv)
- student council fees, exempt, V-III-7.1; Memo 20-3

- student residence, *see* Student residence
- tuition, exempt, V-III-7, V-III-7.1; Memo 20-3

Unpaid municipal taxes and redemption by the previous owner, 183(10.1), Policy P-198

Unpaid debt, *see* Bad debts

Unreasonable, *see* Reasonable

Unrecoverable tax amount

- defined, for financial institution HST allocation rules, *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* s. 7(1)

Unregistered foreign carriers

- supplies for use in international transportation, zero-rated, VI-V-2; Memo 4-5-2 paras. 21–25; Memo 4-5-3 paras. 27–31; Policy P-076

Unsatisfied debt for tax owing, directors of corporation liable, 323(2)(a), (6)

Unused total purchase credit

- defined, 153(4.1)B(ii)B₁

Unvouchered meal expenses and employee rebates, Policy P-028 (obsolete)

Urinary appliance, zero-rated, VI-II-25, 26; Memo 4-2 paras. 43–44

Urinary catheter

- intermittent, zero-rated, VI-II-25.1

Urinary-ketone testing strips, reagents and tablets, zero-rated, VI-II-29; Memo 4-2 para. 47

Urinary-sugar testing strips, reagents and tablets, zero-rated, VI-II-29; Memo 4-2 para. 47

Urine

- pregnant mares, taxable, Memo 4-4 para. 2

Urine testing, *see* Laboratory services

Use, *see also* Change in use of capital property

- in commercial activities
- input tax credit for, 169(1), (2)
- method of determining, 141.01(5); Memo 8-3 paras. 33–49; Memo 700-5-1
- financial institutions, 141.02
- 90% or more deemed to be 100%, 123(1)“exclusive”, 141(1)–(4)
- real property that includes residential and non-residential portions, 141(5)

Used goods and used tangible personal property, Memo 400-3-6, *see also* Capital property; Supply

- export of, recovery of tax paid, 176(2) [repealed], 176(4.1) [repealed]
- FST inventory rebate for, 120(1)“tax-paid goods”(c), 120(3)(b)
- input tax credit on acquisition of, 176(1) [repealed]; TIB B-084
- jewellery, etc., *see* Used specified tangible personal property
- returnable containers, 176(1); TIB B-002, B-038
- trade-in for new property
- input tax credit to dealer, 176(1) [repealed]; TIB B-084
- reduces consideration of new sale, 153(4), (5); TIB B-084
- used specified tangible personal property, *see also* Specified tangible personal property
- defined, 123(1) [repealed]

Used goods and used tangible personal property (*cont'd*)

- used tangible personal property defined, 123(1)

Used housing

- sale of, exempt, V-I-2, 3, 4, 5; Memo 19-2-1 paras. 20–39; Info Sheet GI-004

Used specified tangible personal property, Memo 400-3-6, *see also* Specified tangible personal property; Used goods and used tangible personal property

- defined, 123(1)“used tangible personal property”

Used tangible personal property, *see* Used goods and used tangible personal property

User fees

- exempt, 189.1

Usual place of residence (for non-resident e-commerce), 211.11

Utensils, designed for disabled persons

- zero-rated, VI-II-38; Memo 4-2 para. 56, 57

V

VPI, *see* Virtual payment instrument

Vacant land

- last used as a residence, 123(1)“residential unit”(f)
- whether sale exempt, V-I-9; Memo 19-5 paras. 3–19; Info Sheet GI-003

Vacation credits

- for resorts outside Canada, Policy P-200R

Vacation properties

- purchase, use and sale of, Info Sheet GI-025

Valour, medal or trophy won for

- no GST on importation, VII-2
- no HST on bringing into participating province, X-I-11

Value, *see also* Dollar amounts in legislation and regulations

- appeal on question of, on importation of goods, 216(6)
- consideration, of, *see* Consideration
- imported goods, of, for tax under Division III, 215; *Value of Imported Goods (GST/HST) Regulations*; TIB B-031
- market, *see* Fair market value
- not ascertainable, tax payable when ascertainable, 168(6); Memo 300-6-15
- passenger vehicle, limited to dollar cap for input tax credit, 201, 202(1); Memo 8-2 paras. 23–30

Value for duty

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

Van, *see also* Automobile; Freight transportation service; Motor vehicle

- conversion to accommodate wheelchair, zero-rated, VI-II-18.1
- converted for wheelchair, rebate, 258.1, 258.2; Info Sheet GI-199
- rented, temporary importation of by Canadian resident, calculation of tax, *Value of Imported Goods (GST/HST) Regulations* s. 15:A(a)(i)

Vancouver Olympics, *see* Olympic Games and Paralympic Games

Variation of agreement

- GST rate reduction anti-avoidance rules, 274.1, 274.11
- HST anti-avoidance rules, *New Harmonized Value-added Tax Regulations* ss. 35–36

Vegetables

- picker or harvester, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(b)(vii); Finance news release 93-039
- platters of, prepared, taxable, VI-III-1(o.3); Memo 4-3 paras. 114–118
- zero-rated, as food, VI-III-1; Memo 4-3 para. 5

Vegetation

- removing, cutting, pruning, treating or planting, exempt, V-VI-21.1(c)

Vehicle, *see also* Automobile; Motor vehicle; Specified motor vehicle

- fuel-inefficient, excise tax on, I-6

Vending machine, *see also* Coin-operated device

- food or beverages sold in
 - not exempt, in school cafeteria, V-III-12; Memo 20-5
 - taxable, VI-III-1(p); Memo 4-3 paras. 134–135
 - water, zero-rated, V-VI-23, VI-III-2; Info Sheet GI-011
- water sold in, zero-rated, V-VI-23, VI-III-2; Info Sheet GI-011

Vendor, *see* Supplier

Venture

- business, establishing in Canada, advisory services zero-rated, VI-V-9; Memo 4-5-3 paras. 51–54; Policy P-173
- in the nature of trade, *see* Adventure in the nature of trade
- joint, *see* Joint venture

Verification, *see* Audit

Vessel, *see also* Ship or boat

- defined, *Value of Imported Goods (GST/HST) Regulations* s. 2(1)

Veterans Affairs, Department of

- Vetcraft shop, supply of poppy or wreath, V-VI-27

Veterinary drugs, not zero-rated, VI-I-2; Memo 4-1 para. 5

Vice-President, *see* Officer

Video linkup, *see* Telecommunication service

Video games, calculation of tax, 165.1(2)

Video lottery terminal, *see* Gaming machine

Video poker, *see* Gaming machine

Village, *see* Municipality

Violin lessons, exempt, V-III-9; *Equivalent Courses (GST/HST) Regulations*; Memo 20-6; TIB B-014

Virtual payment instrument, *see also* Cryptoasset

- constitutes financial instrument, 123(1)“financial instrument”(f.1)
- defined, 123(1)
- mining, *see* Cryptoasset

VISA fees to banks, taxable, 123(1)“financial service”(r.6)

Vision correction, *see* Eye: glasses

Visiting forces

- rebate for GST/HST paid, 261; Memo 18-3 paras. 19–22

Topical Index

Visiting forces (*cont'd*)

- remission of GST, *Visiting Forces (Part IX of the Excise Tax Act) Remission Order*

Visitor Rebate Program

- before April 2007 or grandfathered, Info Sheet GI-026; Memo 27-3 Appendix E

Visitors to Canada, *see also* Non-resident

- rebate for accommodation
- before April 2007 or grandfathered, 252.1; Memo 27-3 Appendix E; Info Sheet GI-026
- paid before 2018, included in tour package, 252.1(2); Memo 27-3; Info Sheet GI-032
- rebate for exported goods before April 2007 or grandfathered, 252(1); Info Sheet GI-026

Visual artist, *see* Artist

Vitamins

- taxable, VI-III-1; Memo 4-3 paras. 21–23; Policy P-240; Info Sheet GI-001

Vocational school, *see also* Educational services; Technical institute

- courses, V-III; Memo 20-4
- not exempt under general exemption for charities, V-VI-2(l)
- professional or trade accreditation, exempt, V-III-6
- vocational, exempt, V-III-8
- defined, V-III-1; Memo 20-4

Voice telephone

- considered telecommunication service, TIB B-090

Volume rebates or discounts, 181.1, 232(2)

Voluntary disclosure, Memo 500-3-4; Memo 16-5

Voluntary registration, *see* Registration (for GST/HST): voluntary

Voluntary transfer, *see* Quitclaim

Volunteers

- allowances paid to, by charity or public institution, 174(a)(iii); Memo 9-3; Policy P-075R
- certain activities of charities or other public sector body performed by, exempt, V-VI-3, 4, 5
- reimbursement of, by charity or public institution, 175; Memo 9-4; Policy P-075R

Voucher, *see also* Coupon

- constitutes a record, 123(1)“record”
- for travel, *see* Ticket
- used as a coupon for discount, 181(1)

Vuruna case overruled, VI-VII-1(1)“freight transportation service”(a.1)

W

Wafer, of gold, silver or platinum, *see* Precious metal

Wagon

- agricultural, zero-rated, VI-IV-10; *Agriculture and Fishing Property (GST/HST) Regulations* Sch:1(1)(g)(iv.1)

Waiver

- of obligation to file deceased's return, by Minister, 267.1(4)
- of penalty and interest by Minister, 281.1; Memo 16-3
- wash transaction, TIB B-074; Memo 16-3

- when demand for payment met on time, 280(7); Memo 16-2 para. 40(c)
- when total under \$25, 280.2; TIB B-100; Memo 16-2 paras. 28, 40(b)
- of penalty for not providing information, by Minister, 284
- of reconsideration of assessment, to permit direct appeal to Tax Court, 301(4)
- of right to object to assessment
- no appeal to Tax Court, 306.1(2)
- no objection permitted, 301(1.6)
- of solicitor-client privilege, 293(15)
- of time limit for assessment, 298(7)
- revocation, 298(8)

Walker for disabled person, zero-rated, VI-II-14; Memo 4-2 para. 22

War, *see* Munitions of war

Warehouse

- bonded, *see* Bond: goods held in
- storage charges, excluded from drop-shipment rules, 179(5)
- sufferance, *see* Sufferance warehouse services, zero-rated
- type “B”, *see* Sufferance warehouse services, zero-rated

Warrant, *see* Search warrant

Warranty, *see also* Maintenance: contract

- booklet, *see* Warranty booklet
- extended, taxable, 123(1)“insurance policy”(a)
- goods exported for repair under, no tax on importation, VII-8; *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(j)
- goods imported for repair under, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
- goods imported for repair or replacement under, no tax
- where goods repaired, *Non-Taxable Imported Goods (GST/HST) Regulations* s. 3(d)
- where goods replaced, VII-5.1
- new home, issued by insurer, Policy P-257
- parts in respect of warranty provided by non-resident, zero-rated, VI-V-13; Memo 4-5-2 paras. 43–45; Memo 4-5-3 paras. 55–57
- payment under, not a financial service, 123(1)“financial service”(n)
- product, taxable, 123(1)“insurance policy”(a)
- real property, taxable, 123(1)“insurance policy”(a)
- reimbursement, input tax credit, 175.1
- repair services performed outside Canada, VII-5 (Analysis)
- replacement parts
- no GST on importation, VII-5
- no HST on bringing into participating province, X-I-14
- supplied to non-resident, zero-rated, VI-V-13; Memo 4-5-2 paras. 43–45; Memo 4-5-3 paras. 55–57
- service in respect of warranty provided by non-resident, zero-rated, VI-V-13; Memo 4-5-3 paras. 55–57

Warranty booklet

- excluded from printed books rebate, 259.1(1)“printed book”(f)
- meaning of, Policy P-227 (obsolete)

Wash transaction

- overclaim of input tax credit on, 296(4)(a)
- waiver of penalty and interest above 4% of tax, 281.1; TIB B-074; Memo 16-3

Washing machine

- in residential complex, exempt, V-I-13.3; Memo 19-2-2 paras. 23–24

Waste disposal

- joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(i)

Watches and clocks

- excise tax on, I-5(a); Memo 800-1

Water, Info Sheet GI-022

- bottled for human consumption, zero-rated as food, VI-III-1
- continuous supply of, *see* Continuous supply (electricity, gas, etc.)
- delivery charges, exempt, V-VI-23; Info Sheet GI-011
- distribution system, installation and maintenance by municipality, exempt, V-VI-22
- drinking, zero-rated, V-VI-23, VI-III-1(r), VI-III-2, Memo 4-3 paras. 35–42; Info Sheet GI-022
- ferrying over, exempt or zero-rated, V-VIII-1, VI-VII-14; Memo 28-1
- fruit-flavoured, taxable, VI-III-1(d); Memo 4-3 para. 41
- haulers, *see* Water haulers
- removal by municipality, exempt, V-VI-21.1(b)
- resources, rights to take, 146(c), 162, V-VI-20(k); Policy P-110R
- spring, single serving taxable, VI-III-1(n); Memo 4-3 para. 32; Info Sheet GI-022
- unbottled
 - exempt, V-VI-23; Info Sheet GI-011
 - zero-rated, VI-III-1(r), VI-III-2; Memo 4-3 paras. 35–42; Info Sheet GI-022

Water haulers

- supplies exempt, V-VI-23; Info Sheet GI-011

Web site access charges

- characterization as service or intangible property, TIB B-090

Web site hosting

- characterization as service or intangible property, TIB B-090
- excluded from recapture of Ontario/BC HST ITCs, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 28(2)(e)
- zero-rated as exported service, VI-V-7; TIB B-090

Wedding cake, whether zero-rated, Memo 4-3 para. 100

Weed cutting service, by municipality, exempt, V-VI-21; Policy P-177R

Week

- calculation of, part-week included, *Value of Imported Goods (GST/HST) Regulations*, s. 2(2)

Well, *see* Oil or gas well

Wharf rentals for floating home, exempt, V-I-13.2; Memo 19-2-2 para. 22

Wheelchair, zero-rated, VI-II-14; Memo 4-2 para. 22

- lift, zero-rated, VI-II-14; Memo 4-2 para. 22
- ramp, zero-rated, VI-II-16, VI-II-17; Memo 4-2 paras. 24, 25
- vehicle converted to accommodate
 - conversion zero-rated, VI-II-18.1; Memo 4-2 paras. 27, 28
 - lease of vehicle, reduced GST, 258.1(7); Info Sheet GI-199

- rebate of part of GST on importation, 258.1(6), 258.2; Info Sheet GI-199
- rebate of part of GST on purchase, 258.1(2)–(5); Info Sheet GI-199

When tax payable, *see* Time: tax payable

Wholesale auctions, 177(1.3)

Wholesaler, *see* Licensed wholesaler

Wild birds, feed for not zero-rated, VI-IV-2

Wild rice, *see* Water: products grown in

Wild turkeys

- zero-rated, VI-IV-1; Memo 4-4 para. 5

Wildlife park, *see* Place of amusement

Wilful default or failure, *see* Offences; Penalties

Wind power

- generation or evaluation of, right to use land deemed not a supply, 162(2)(d)

Winding-up of corporation, 272, *see also* Corporation; Receiver

- cancellation of registration, 242; Memo 2-7 para. 3(d)
- certificate before distribution of property, 270
- effect on ITC allocation method of financial institution, 141.02(5)
- liquidator appointed to carry out, constitutes receiver, 266(1)“receiver”(d)
- non-financial institution into financial institution, 205(7)
- where 90% or more owned by parent corporation, 272, *Amalgamations and Windings-Up Continuation (GST/HST) Regulations*; TIB B-007

Wine, *see also* Alcoholic beverages

- de-alcoholized, taxable, Policy P-081R
- excise taxes on, 27; Memo 800-1, 800-4

Winnings, *see* Bets; Prizes

Winnipeg Commodity Exchange, Memo 17-1 para. 37

Wire, supply by means of, *see* Continuous supply (electricity, gas, etc.)

Withdrawal of tax collected from trust, 222(2)

Witnesses, at inquiry, rights of, 276(5)

Wood

- processing facility, joint venture election, *Joint Venture (GST/HST) Regulations* s. 3(1)(p)
- stumpage fees, no tax, 162(1)
- taxable, Memo 4-4 para. 2

Wool

- livestock used to produce, zero-rated, VI-IV-1; Memo 4-4 para. 4
- not further processed than washed, zero-rated, VI-IV-6; Memo 4-4 para. 32
- processed, taxable, Memo 4-4 para. 2

Work of art, *see* Specified tangible personal property

Work site, *see* Remote work site

Work space in home, *see* Home office expenses

Working interest

- in mine or oil or gas well, supply of, Policy P-128R2

Topical Index

Wreaths, *see* Poppies and wreaths (for Remembrance Day)

Writer, *see* Author

Writing, *see also* Agreement

- defined, *Interpretation Act* s. 35(1)
- document not required to be in, 123(1)“record”

Writing off

- bad debt, *see* Bad debts
- interest, by Minister, 280.2, 281.1; TIB B-100; Memo 16-2, 16-3
- inventory, ineligible for FST inventory rebate, 120(1)“tax-paid goods”

X

X-ray services, *see* Radiological services

Y

Yacht

- lease of by non-resident, whether taxable, Policy P-193R

Year, *see also* Calendar year; Fiscal year; Taxation year

- defined, *Interpretation Act* 37(1)

Yeshiva, *see* School

Yoghurt

- drinks, Memo 4-3 paras. 21, 32; Info Sheet GI-036
- frozen, *see* Frozen yoghurt, single serving taxable
- single servings, zero-rated, VI-III-1(n); Memo 4-3 para. 73
- zero-rated, VI-III-1

Yukon

- tax payable by Indians, Memo 3-1 paras. 11–12
- territorial government entities that pay no GST, 122 (Analysis); Memo 18-2 paras. 26–28

Z

Zapper software (or hardware)

- use, possession, manufacture or sale of
- • administrative penalty, 285.01
- • • no limitation period for assessment, 298(1)(e)
- • criminal offence, 327.1

Zero-emission passenger vehicle

- included in “passenger vehicle”, 123(1)“passenger vehicle”
- input tax credit limited to GST/HST on \$55,000, 201(b)A

Zero-rated supplies, Sch. VI; Memo 300-3

- agriculture, VI-IV; Memo 4-4
- basic groceries, VI-III; Memo 4-3
- defined, 123(1)
- exports, VI-V; Memo 4-5.2; Memo 4-5-3, *see also* Exports
- ferry services, VI-VII-14; Memo 28-1
- financial services exported, VI-IX; Memo 300-3-9
- fishing, VI-IV; Memo 4-4; Info Sheet GI-049
- food, VI-III; Memo 4-3
- freight transportation, VI-VII; Memo 28-2
- international organizations and officials, VI-VIII; Memo 18-3
- medical devices, VI-II; Memo 4-2
- no GST on importation of most, VII-6
- no HST on bringing into participating province, X-I-15, X-II-2
- passenger transportation, VI-VII; Memo 28-3
- prescription drugs, VI-I; Memo 4-1
- taxed at 0%, 165(3)
- tour package, non-taxable portion, VI-VI; Memo 27-1

Zoning of property

- information or certificate exempt, V-VI-20(e)(iii)