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*.

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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)

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