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NOTE: Cases relevant to an analysis of a GST problem are not always GST cases. Because of the similarity of various parts of the GST legislation to the *Income Tax Act*, the *Customs Act* and the pre-1991 federal sales tax provisions of the *Excise Tax Act*, cases decided under those Acts will often be binding, or at least persuasive authority, for GST issues. See the analysis in the *Canada GST Service*, or on *GST Partner* or *taxnet.pro* for reference to such cases.

This topical Index lists cases from [2012] to [2019] only. See the bound *Canada GST Cases Index & Citator* for cases in [1992]-[2011].

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• • sale of real property to registered individuals acting as partners, [2016] G.S.T.C. 116

• • whether purchaser liable for vendor's interest and penalty, [2014] G.S.T.C. 99

• who bears the GST, *see also* suing for unpaid GST (above)

• • contract documents providing GST included, [2013] G.S.T.C. 103

• • • contract with status Indians not required to pay GST, [2013] G.S.T.C. 103

• • contract silent as to GST, [2016] G.S.T.C. 122

• • • GST extra when contract silent, [2013] G.S.T.C. 15; [2016] G.S.T.C. 122; [2017] G.S.T.C. 82; [2019] G.S.T.C. 21

• • purchasers of condominiums were individuals in partnership, [2016] G.S.T.C. 115

• violation of, meant purchasers of iPhones were not agents of real purchaser, [2014] G.S.T.C. 62

Contractor

• whether acting as agent of owner or providing services, [2017] G.S.T.C. 3

Contribution

• director suing other directors for, [2018] G.S.T.C. 9

Conviction, *see* Offence

Corporation

• director of, *see* Director

• dissolved, cannot take any steps in appeal, [2012] G.S.T.C. 71; [2017] G.S.T.C. 42

• • appeal of input tax credits conceded by Crown, [2019] G.S.T.C. 1

• dissolution of, directors cease to be directors

• • not if corporation struck from register without being dissolved, [2014] G.S.T.C. 98

Cost approach

• only acceptable method for self-supply valuation, [2014] G.S.T.C. 13, 100

Costco instant rebate coupons

• not treated as coupons for GST/HST, [2017] G.S.T.C. 22

Costco membership arrangements, [2012] G.S.T.C. 44

Costs awarded by other Court

• cannot be changed by Tax Court of Canada, [2015] G.S.T.C. 48; [2016] G.S.T.C. 4; [2016] G.S.T.C. 44

• must be paid before proceedings can continue, [2016] G.S.T.C. 34

Costs (on GST appeal)

• awarded to appellant at TCC, [2012] G.S.T.C. 4, 107; [2014] G.S.T.C. 154; [2015] G.S.T.C. 72, 75, 124; [2016] G.S.T.C. 57; [2017] G.S.T.C. 67; [2019] G.S.T.C. 13, *see also* solicitor-and-client (below); settlement offer (below)

• • increased due to shoddy audit work, [2015] G.S.T.C. 124; [2016] G.S.T.C. 57

Costs (on GST appeal) *(cont'd)*
• • lump sum awarded by judge, [2015] G.S.T.C. 52; [2019] G.S.T.C. 13
• • reduced because same costs went to parallel QST appeal, [2012] G.S.T.C. 107
• • settlement offer ignored where CRA could not legally accept it, [2012] G.S.T.C. 4
• • trial judge could not overrule taxing officer's award once issued, [2012] G.S.T.C. 84; [2013] G.S.T.C. 86
• awarded to appellant at TCC Informal Procedure
• • reversed by FCA because more than $7,000 at stake, [2015] G.S.T.C. 14
• awarded to Crown at TCC General Procedure, [2012] G.S.T.C. 57, 75, 112; [2015] G.S.T.C. 12
• • appeal dismissed for delay (show-cause hearing), [2012] G.S.T.C. 112
• • lump sum awarded by judge, [2015] G.S.T.C. 12
• awarded to Crown at TCC Informal Procedure, [2014] G.S.T.C. 76; [2015] G.S.T.C. 57
• • appellant did not subpoena evidence after adjournment granted to allow this, [2015] G.S.T.C. 57
• • appellant relitigated previously-decided issue and lied in Court, [2014] G.S.T.C. 76
• • inadvertently so not enforced by Crown, [2012] G.S.T.C. 73
• disallowed on Informal Procedure where amount at stake exceeded $7,000, [2015] G.S.T.C. 14
• disbursements, GST and QST paid on legal fees, [2012] G.S.T.C. 54, 84; [2013] G.S.T.C. 86
• do not include letter of credit to post security while appealing assessment, [2018] G.S.T.C. 97
• enhanced, time limit for requesting, [2013] G.S.T.C. 64
• form part of tax debt, [2015] G.S.T.C. 48; [2016] G.S.T.C. 4; [2016] G.S.T.C. 44
• GST/HST on legal fees not allowed as disbursements, [2012] G.S.T.C. 54, 84
• lawyer ordered to pay costs personally, [2014] G.S.T.C. 31; [2015] G.S.T.C. 145
• must be paid before proceedings can continue, [2016] G.S.T.C. 34
• settlement offer before trial
• • offeror entitled to higher costs, [2014] G.S.T.C. 154; [2017] G.S.T.C. 67
• • offeror not entitled to higher costs, [2012] G.S.T.C. 4, 107
• • • CRA could not accept offer to settle all-or-nothing case, [2012] G.S.T.C. 4
• solicitor-and-client not awarded, [2019] G.S.T.C. 13
• solicitor-and-client not awarded despite settlement offer, [2012] G.S.T.C. 4, 107

Costs (on litigation awards), GST/HST on
• Alberta
• • allowed where no ITC available, [2012] G.S.T.C. 76

Costs (on prosecution)
• awarded against accused for abuse of process, [2014] G.S.T.C. 91

Coupons
• instant rebate, are not coupons, [2017] G.S.T.C. 22
• telecom company billing credits and mail-in rebates, [2012] G.S.T.C. 67

Court, *see* Federal Court; Tax Court of Canada

Court orders, *see* Procedure

Credit card service charges
• merchant charges from Amex to Costco, [2012] G.S.T.C. 44
• VISA fees to banks are taxable, [2018] G.S.T.C. 57

Credit memo
• was not credit note for GST/HST purposes, [2018] G.S.T.C. 5

Credit note
• did not reduce entitlement to later input tax credit, [2013] G.S.T.C. 10; [2014] G.S.T.C. 57
• issued for cancelled debt, allowed deduction from net tax, [2013] G.S.T.C. 135; [2014] G.S.T.C. 15
• required to reduce invoiced fee, [2017] G.S.T.C. 3; [2018] G.S.T.C. 5

Credit note *(cont'd)*
• uncollectible, does not force recipient to recapture ITCs, [2017] G.S.T.C. 1; [2018] G.S.T.C. 5

Credit union

• disputing CRA finding that it was not "credit union", [2019] G.S.T.C. 27

Criminal acts, *see* Offence

Criminal proceedings, *see* Offence

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D

Damages, *see also* Contracts: breach of

• not awarded where CRA refused to implement objection settlement, [2015] G.S.T.C. 89

• whether GST included in damage award, [2017] G.S.T.C. 66; [2018] G.S.T.C. 94

Dealer

• automobile

• • sales of vehicles to status Indians, [2013] G.S.T.C. 97

Death

• bequest of land, heir must pay GST to receive, [2017] G.S.T.C. 20

Definitions of terms, *see* Interpretation

Delay

• appeal of conviction, [2019] G.S.T.C. 4

• reaching trial for GST evasion, *see* Offence: stay of proceedings: delay in reaching trial

Delivery

• fast food, delivery charge part of single supply of food, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19

Dental services

• orthodontic services not zero-rated, [2017] G.S.T.C. 63

Department of National Revenue, *see* Revenue Canada/CCRA/CRA

Deposit

• payment for when purchase agreement transferred, whether subject to GST, [2013] G.S.T.C. 128

Depression

• meant director unable to have company remit GST, [2014] G.S.T.C. 48, 150

Detaxers, *see* Tax protestors

Development charges

• included in consideration for new home sale, [2013] G.S.T.C. 22, 136; [2014] G.S.T.C. 43

Diligence, *see* Due diligence

Director

• contribution to liability to Crown of co-director, [2018] G.S.T.C. 9

• deemed, when last director tried to resign, [2015] G.S.T.C. 57

• last, cannot resign, [2015] G.S.T.C. 57

• liability for unremitted GST/HST of corporation

• • co-contribution of other directors, [2018] G.S.T.C. 9

• • costs of contesting assessment not deductible for income tax purposes, [2013] G.S.T.C. 147

• • directors unable to bring issue to Tax Court, [2013] G.S.T.C. 98

• • dissolution of corporation, effect of

• • • being struck from register not the same as dissolution, [2014] G.S.T.C. 98

• • duplication with liability for non-arm's length transfer of property, [2014] G.S.T.C. 133; [2015] G.S.T.C. 37

• • judgment against corporation must be unsatisfied, [2012] G.S.T.C. 13

• • • CRA as creditor not required to act in director's interest, [2017] G.S.T.C. 73

• • • CRA as creditor not required to search for assets, [2012] G.S.T.C. 13

• • liability before assessed, so transfer to related person triggered liability, [2018] G.S.T.C. 64

• • liability for net tax created by disallowed ITCs, [2013] G.S.T.C. 95, 126

• • limitation period

• • • assessment more than 2 years after corporation ceased operations, [2014] G.S.T.C. 133; [2015] G.S.T.C. 37

Director *(cont'd)*
• • • *de facto* director remains liable, [2013] G.S.T.C. 12, 19
• • • resignation of director was valid, [2013] G.S.T.C. 12
• • • • but director still liable as *de facto* director, [2013] G.S.T.C. 12
• • • whether assessment more than 2 years after ceasing to be director, [2013] G.S.T.C. 12, 19; [2014] G.S.T.C. 106, 133, 143; [2015] G.S.T.C. 37; [2016] G.S.T.C. 14; [2017] G.S.T.C. 41
• • • • resignation sent to company's lawyer was valid, [2016] G.S.T.C. 14
• • • • time does not run while assessment under appeal and on new trial, [2014] G.S.T.C. 103
• • not liable for corporation's net tax refunds before 2005, [2013] G.S.T.C. 95
• • not liable where CRA failed to explain basis of corporation's liability, [2013] G.S.T.C. 39
• • not liable where found not to be a director or *de facto* director, [2016] G.S.T.C. 113; [2018] G.S.T.C. 33, 83
• • preconditions to assessment, [2012] G.S.T.C. 13, 19, 43; [2014] G.S.T.C. 103, 106; [2015] G.S.T.C. 38, 49, 50, 109, 110
• • • liability limited to amount on certificate, [2015] G.S.T.C. 38
• • • no liability unless Crown proves preconditions, [2015] G.S.T.C. 49, 50, 109, 110
• • suing other directors for contribution, [2018] G.S.T.C. 9
• meaning of, *see* Interpretation: meaning of "director"

Disbursement
• charged by lawyer to client, [2012] G.S.T.C. 21

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• amended Reply meant appellants could repeat discovery, [2016] G.S.T.C. 120
• appellant's representative ordered to answer questions, [2016] G.S.T.C. 76; [2018] G.S.T.C. 74
• Crown cannot be forced to identify factual assumptions in Reply, [2012] G.S.T.C. 23
• Crown not required to answer further questions, [2018] G.S.T.C. 27
• Crown required to disclose third-party information relevant to assessment, [2018] G.S.T.C. 27
• Crown witness compelled to answer questions, [2016] G.S.T.C. 120
• disclosure of documents, Crown not in contempt, [2013] G.S.T.C. 69
• fishing expedition not allowed, [2018] G.S.T.C. 27
• implied undertaking that evidence will not be used in other proceedings, [2012] G.S.T.C. 47, 61; [2016] G.S.T.C. 31
• treatment of Crown documents subject to solicitor-client privilege, [2016] G.S.T.C. 110

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• not to be fettered, [2016] G.S.T.C. 60

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• used as verb, [2012] G.S.T.C. 48

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• is not freight transportation service, [2017] G.S.T.C. 9

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• anaesthetic solutions containing epinephrine, not zero-rated, [2018] G.S.T.C. 67
• Authorization to Possess, effect of, [2014] G.S.T.C. 116; [2016] G.S.T.C. 9, 61
• erythropoietin for horses, whether taxable, [2014] G.S.T.C. 23
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• marijuana sold illegally, taxable, [2016] G.S.T.C. 9, 61, 80; [2017] G.S.T.C. 21, 30, 54; [2018] G.S.T.C. 34
• • "yield" analysis to determine sales, [2017] G.S.T.C. 30
• marijuana sold to Compassion Club, taxable, [2014] G.S.T.C. 116; [2016] G.S.T.C. 9, 61
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• as defence to assessment of penalty
• • due diligence not shown, [2014] G.S.T.C. 105, 134; [2015] G.S.T.C. 104; [2016] G.S.T.C. 56, 76
• • • believing that Indians not required to collect GST not due diligence, [2015] G.S.T.C. 104; [2016] G.S.T.C. 56; [2017] G.S.T.C. 65
• • • remitting an amount and then withdrawing it does not constitute payment, [2014] G.S.T.C. 112
• • due diligence shown, [2013] G.S.T.C. 32; [2014] G.S.T.C. 150; [2017] G.S.T.C. 94; [2018] G.S.T.C. 100
• • • accountant had advised registrant that year-end commissions were volume rebates to which GST did not apply, [2013] G.S.T.C. 32
• • • clinical depression meant director was unable to act, [2014] G.S.T.C. 150
• • • director relied on co-director to handle tax filings, [2018] G.S.T.C. 100
• • • psychotherapist had contacted licensing body and Revenu Québec to determine whether services exempt, [2017] G.S.T.C. 94
• as defence to directors' liability assessment
• • "after the fact" efforts by director
• • • not relevant, [2012] G.S.T.C. 8, 82
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• • due diligence not shown, [2012] G.S.T.C. 8, 25, 35, 43, 73, 77, 82, 91, 93, 110, 120, 131; [2013] G.S.T.C. 12, 17, 25, 39, 42, 93, 122; [2014] G.S.T.C. 87, 98, 112; [2015] G.S.T.C. 1, 31, 57, 144; [2016] G.S.T.C. 98; [2018] G.S.T.C. 19, 23
• • • director participated in carousel fraud, [2015] G.S.T.C. 31
• • • director who lost control of company still had to try to get other person to remit GST, [2013] G.S.T.C. 38
• • • reliance on family member not objectively reasonable, [2013] G.S.T.C. 17, 93, 122; [2015] G.S.T.C. 3
• • • remitting an amount and then withdrawing it does not constitute payment, [2013] G.S.T.C. 25; [2014] G.S.T.C. 11, 112
• • due diligence shown, [2012] G.S.T.C. 25, 86, 105, 110, 132; [2013] G.S.T.C. 97; [2014] G.S.T.C. 48; [2015] G.S.T.C. 66; [2018] G.S.T.C. 23
• • • clinical depression meant director was unable to act, [2014] G.S.T.C. 48
• • • director believed that GST did not need to be remitted if debt not being paid, [2012] G.S.T.C. 86
• • • director contributed funds to company to bring it into compliance, [2012] G.S.T.C. 25
• • • director put money into company and did not know manager was taking it, [2015] G.S.T.C. 66
• • • director relied on personnel delivering cars to reserves, [2013] G.S.T.C. 97
• • • director under control and direction of dangerous criminals, [2012] G.S.T.C. 105, 132
• • • known amount of net tax remitted with return, [2012] G.S.T.C. 25
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• businesses purporting to provide, ITCs disallowed, [2015] G.S.T.C. 35, 92

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• college whose courses qualified for university credit, exempt, [2015] G.S.T.C. 118; [2016] G.S.T.C. 105
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• for exempt supplies, *see* Closely related corporations

• Quick Method

• • valid, [2015] G.S.T.C. 91

• sale of vacant land, to be taxable, [2015] G.S.T.C. 71, 134

Electronic coupons

• not required to be presented by customer, not coupons for GST/HST, [2017] G.S.T.C. 22

Employees

• taxable benefits, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19

• • meals at discount, [2014] G.S.T.C. 14; [2015] G.S.T.C. 19

Epinephrine

• anaesthetic solutions containing, not zero-rated, [2018] G.S.T.C. 67

Equipment

• sale of, was taxable supply, [2014] G.S.T.C. 107

Equitable interest

• unregistered, priority vs. CRA lien on property, [2012] G.S.T.C. 135, 136

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• medical, for insurers, *see* Medical evaluation report

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• admission by agent, usable in prosecution of taxpayer, [2016] G.S.T.C. 35

• believed by Court, [2012] G.S.T.C. 97, 133

• • taxpayer had filed objection at tax office without keeping copy, [2012] G.S.T.C. 97, 133

• business records exception, trial judge has discretion, [2015] G.S.T.C. 121; [2016] G.S.T.C. 119

• mailing, of, *see* Mail

• not believed by Court, [2012] G.S.T.C. 99; [2013] G.S.T.C. 7, 66, 77, 118; [2014] G.S.T.C. 9, 73, 105, 140, 141, 142; [2015] G.S.T.C. 9, 42; [2016] G.S.T.C. 7; [2016] G.S.T.C. 62

• • claim that home was primary residence, [2013] G.S.T.C. 7

• • claim that home belonged to parent transferees all along, [2013] G.S.T.C. 18

• • claim that individuals moved into home as residence, [2013] G.S.T.C. 31

• • claim that taxpayer did not understand business's accounting records, [2013] G.S.T.C. 118; [2014] G.S.T.C. 142; [2015] G.S.T.C. 42

• • restaurant claiming that 60-85% of liquor was drunk by employees, [2013] G.S.T.C. 66; [2014] G.S.T.C. 9; [2015] G.S.T.C. 9

• • testimony was "evasive" and "implausible", [2012] G.S.T.C. 99; [2014] G.S.T.C. 141

• • transferee of property claiming that transfer merely corrected earlier error, [2013] G.S.T.C. 77; [2014] G.S.T.C. 73

• whether admissible due to *Charter* violations, [2015] G.S.T.C. 62

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• whether separate supply of, [2012] G.S.T.C. 44

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• public service bodies, [2012] G.S.T.C. 38; [2014] G.S.T.C. 82; [2016] G.S.T.C. 10, 58, 89; [2017] G.S.T.C. 92

• • municipal services, [2012] G.S.T.C. 38; [2016] G.S.T.C. 89; [2017] G.S.T.C. 92

• • municipal transit services, [2012] G.S.T.C. 38

• • policing highway, [2016] G.S.T.C. 89; [2017] G.S.T.C. 92

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• • providing information or certificate of status, [2014] G.S.T.C. 82
• • university's sports facility (taxable), [2016] G.S.T.C. 10, 58
• residential complex, [2012] G.S.T.C. 68, 111
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• • sold by corporation, not exempt, [2018] G.S.T.C. 96
• • sold by individual, [2015] G.S.T.C. 71, 134
• • • election to make sale taxable disallowed, [2015] G.S.T.C. 71, 134
• • • sale in course of business not exempt, [2014] G.S.T.C. 10, 130, 137
• • sold by partnership, not exempt, [2014] G.S.T.C. 10, 130, 137

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• delivery at Canada-US border, [2019] G.S.T.C. 3
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• evidence of, [2019] G.S.T.C. 2, 3, 10, 31
• • vehicles, what documentation required, [2019] G.S.T.C. 31
• jewellery delivered to foreign purchasers at airport Customs office, taxable, [2019] G.S.T.C. 10
• services provided to place non-resident students in Canada, [2013] G.S.T.C. 116
• trailers delivered to US purchasers at Canada-US border, taxable, [2019] G.S.T.C. 3
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• convicted of evasion, [2015] G.S.T.C. 122

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• • refusal by CRA to extend time to object, [2015] G.S.T.C. 141, [2016] G.S.T.C. 43
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• • application dismissed at status hearing, [2012] G.S.T.C. 127
• • assessments challenged as not being real assessments, [2013] G.S.T.C. 68, 123; [2015] G.S.T.C. 24, 87
• • disclosure required by Crown during application, [2018] G.S.T.C. 52
• • finding by CRA that entity was not "credit union", [2019] G.S.T.C. 27
• • refusal to recommend remission order, [2012] G.S.T.C. 59; [2013] G.S.T.C. 16; [2015] G.S.T.C. 21; [2018] G.S.T.C. 47; [2019] G.S.T.C. 3
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• ITCs allowed for portion of ferry used for taxable sales, [2016] G.S.T.C. 25

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• verification services for casino cheque cashing (not), [2012] G.S.T.C. 42; [2013] G.S.T.C. 141

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• bad debt credit on unpaid memberships disallowed, [2015] G.S.T.C. 101; [2016] G.S.T.C. 45

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• wrong, used for new housing rebate application, [2014] G.S.T.C. 144; [2016] G.S.T.C. 5

Foster care
• acquired from foster parents and resupplied by co-ordinator, taxable, [2014] G.S.T.C. 40

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• on creditors
• • remittance of GST/HST by corporation before filing for bankruptcy, [2017] G.S.T.C. 96

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French text
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• • bank not liable where it had right to take client's funds to repay credit line, [2013] G.S.T.C. 149; [2014] G.S.T.C. 147; [2015] G.S.T.C. 45
• • person liable even if no payment made to tax debtor, [2013] G.S.T.C. 8; [2014] G.S.T.C. 69; [2015] G.S.T.C. 18
• • person liable even though bankruptcy proposal filed later, [2012] G.S.T.C. 12

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• trauma therapy, not exempt, [2013] G.S.T.C. 14

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• • for costs of maintaining subsidiary, [2015] G.S.T.C. 15

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• had no reasonable expectation of profit, [2015] G.S.T.C. 17

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House hoppers

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• • financial services were related to store's commercial activities, [2012] G.S.T.C. 119
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• • invoices issued by entity that was not the supplier, [2013] G.S.T.C. 6, 48; [2016] G.S.T.C. 13
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• • school providing taxable and exempt courses, [2014] G.S.T.C. 104
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• • business had not yet begun, [2014] G.S.T.C. 75
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- meaning of "business", [2012] G.S.T.C. 38, 125; [2014] G.S.T.C. 75; [2016] G.S.T.C. 33
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